



National Audit Office

Peer review of the Cour des Comptes

Cour des Comptes

REPORT

by the
National Audit Office

FEBRUARY 2021

We are the UK's independent public spending watchdog.

We support Parliament in holding government to account and we help improve public services through our high-quality audits.

The National Audit Office (NAO) scrutinises public spending for Parliament and is independent of government and the civil service. We help Parliament hold government to account and we use our insights to help people who manage and govern public bodies improve public services.

The Comptroller and Auditor General (C&AG), Gareth Davies, is an Officer of the House of Commons and leads the NAO. We audit the financial accounts of departments and other public bodies. We also examine and report on the value for money of how public money has been spent.

In 2019, the NAO's work led to a positive financial impact through reduced costs, improved service delivery, or other benefits to citizens, of £1.1 billion.



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Summary

1 The French Cour des Comptes (Cour) is the Supreme Audit Institution (SAI) of France, responsible for auditing the proper use of public funds and sanctioning failures to use them properly. Created in 1807, the Cour's role is enshrined in Article 47-2 of the French Constitution. It is independent from Parliament and government and assists both. Its mission is to *judge* the public accounts, *control* the proper use of public funds, *certify* state and social security accounts, and *evaluate* public policies. The 17 regional and territorial chambers of accounts (CRTCs) are independent courts that judge the accounts of public accountants, control management and audit the budget operations of regional authorities and their public institutions, since 1982.

2 The First President of the Cour is an independent officer who determines the general organisation of the Cour's work, following an opinion from the general prosecutor. The secretary-general and three assistant secretary generals operate under the First President's authority. The Cour is composed of six chambers and a general prosecutor's office. A seventh chamber president, the general rapporteur, assists the First President for audit planning and publishing policy. The First President allocates the work of the Cour to the six chambers and, following proposals by the heads of chambers, approves the annual work programme.

Scope and rationale

3 On 27 July 2020 the First President, M. Pierre Moscovici, met with the UK Comptroller and Auditor General (C&AG), Mr. Gareth Davies, and requested that the UK National Audit Office (UK NAO) undertake this peer review. The timing and scope of the review was designed to inform the Juridictions Financières 2025 (JF25), the Cour's new five-year strategy, which was being developed.

4 Appendix One contains the memorandum of understanding signed on 7 September 2020 outlining the objectives and conduct of the peer review. The Cour requested the peer review team's advice on four specific areas where it is seeking to make improvements. We were posed the following questions:

- How can the Cour and the CRTCs further enhance their role in advising the institutions and bodies they audit (State, local authorities and other public bodies) including strategic audit planning, taking up more topical issues and reducing the time required to conclude audits?
- How can the Cour and the CRTCs make their cooperation with Parliament and the government or the local authorities more effective?

- How can the Cour and, where appropriate, the CRTCs better contribute to the evaluation of public policy?
- How could the Cour's and the CRTC's publications be made more accessible, comprehensible and relevant to citizens?

5 The First President asked the UK NAO to undertake this review because he felt a different perspective would be valuable. Both organisations are respected SAs, but operate in different accountability systems, have different mandates, organisational models and apply different audit and assurance approaches. Despite these differences, our two organisations seek to evolve and respond to similar challenges in delivering a modern public audit service.

6 When discussing our emerging findings on 26 November 2020, the First President requested that we include relevant UK NAO case studies in this report. We are not suggesting our solutions are the Cour's solutions but offer them as 'food for thought' for the Cour to consider as requested.

The review team and approach

7 This review is undertaken according to the International Standards of Supreme Audit Institutions (ISSAIs), specifically *GUID 1900 Peer Review Guidelines*. A peer review is not an audit, but an assessment and advice provided voluntarily by peers. In accordance with ISSAI GUID 1900, the findings and recommendations in this report are the views of the peer review team only, based on their professional experience considering the information presented by the Cour. The Cour is not bound to the conclusions and recommendations of the review and can decide as appropriate and necessary how to use the results.

8 Appendix Two contains the names and experience of the UK NAO's review team. Appendix Three sets out our approach and evidence base:

- At the start of the engagement, we worked with the Cour to identify and agree an evidence base which would enable us to develop a fair and informed view.
- From mid-October to late November 2020 we reviewed 137 documents and interviewed 19 Cour and CRTC staff and nine external stakeholders.
- Travel restrictions imposed by the COVID-19 pandemic meant the review was conducted remotely. Observing operations in practice was not possible.
- The findings and recommendations were discussed with the First President and his staff on 15 November 2020. Their comments have been considered in preparing this report.
- A draft report was shared on 14 December 2020. The Cour's comments have been considered in finalising this report.

9 The review team would like to thank the First President, M. Pierre Moscovici, for requesting that we perform this review. We have learned a lot about how the Cour operates and are thinking about how these new insights can help improve our work. We would also like to thank his staff, especially Paul Serre and Remi Frentz, for their cooperation and assistance in helping identify and arrange the evidence base upon which our views are formed. On request, we held a knowledge exchange session on responsive audits and have offered similar exchanges on the areas raised in this report. Most importantly, we hope this peer review proves useful.

Conclusion

10 The Cour des Comptes' international reputation as a respected SAI is well-deserved. The Cour is seen by its stakeholders as independent and trustworthy, its reports are considered authoritative, and government officials told us that the Cour is driving improvement in the use of public funds. Therefore, the Cour is seeking to evolve from a position of strength.

11 Our report is not a holistic assessment, offering advice on four specific areas the Cour has identified it wants to improve. In exploring the four questions, we identified three opportunities for the Cour to consider when finalising its new five-year strategy:

- **Strategic planning and programming:** using JF25 to generate buy-in to the Cour's objectives at all levels of the organisation, redesigning the audit programme to reduce the time it takes to deliver work, demonstrating the impact of recommendations and generating more systemic assurance by increasing cooperation between the Cour and CRTCs.
- **Applying different audit approaches:** reviewing the 'audit toolbox' for opportunities to improve responsiveness, piloting 'responsive audits' and reducing the scope but increasing the frequency of evaluations.
- **Understanding and engaging stakeholders:** developing a more systemic understanding of what stakeholders' value, and how to communicate findings to them in a more accessible way.

12 The JF25 strategic review is an opportunity for staff to consider if current ways of working provide the best possible result for the citizens of France. The review team encountered a high level of 'institutional cultural resistance' to the idea the Cour and the CRTCs could be more responsive. Most staff we met consider it impossible to reduce the time it takes to conduct an audit without significantly compromising audit quality. This is not our experience.

Recommendations

13 Under the scope of this peer review, the review team makes the following 10 recommendations.

On strategic planning and programming, we recommend the Cour considers:

- a Designing the JF25 strategy to set out what the Cour is seeking to achieve and why**, making reference to emerging issues in public management and audit. This will ensure a shared understanding of the mission and objectives among the financial court's staff at all levels of the organisation.
- b Undertaking an end-to-end review of its existing audit processes**, incorporating the opportunities identified in this review to reduce the time taken to produce reports.
- c Enhancing how it measures and reports on the implementation and impact of audit recommendations.**
- d Working with the CRTCs to improve coordination of audit activities.** Where appropriate, this could include better coordinating work programmes, cooperating on projects, and jointly producing methodologies and good-practice reports drawing on the collective experience of all public audit activities.

On using different audit approaches, we recommend the Cour considers:

- e Assessing the existing 'audit toolbox', incorporating new approaches to enhance responsiveness.** This will enable teams to produce certain types of work faster, with varying levels of detail that fit the needs of the intended audience.
- f Undertaking a pilot responsive audit, adapting the best parts of other SAIs' methodologies to the Cour's context.**
- g Undertaking a pilot to assess if more tightly scoped evaluations are more impactful.** This could include planning a series of evaluations on a specific policy area over time, taking into account the 'campaign' approach described in this review.

On understanding and engaging stakeholders, we recommend the Cour considers:

- h Developing an overall stakeholder engagement strategy** to guide its relationships with the public, central and local government entities, Parliament and the press.
- i Establishing a regular mechanism to measure the views of its stakeholders.** This will improve the Cour's understanding of whether stakeholder views change over time and help measure the impact of the new JF25 strategy.
- j Reaching different stakeholders by 'packaging' findings in different ways.** For example, a shorter, clearer summary of the report's messages in plain language could make it easier for journalists to present the Cour's messages more effectively in mainstream publications.

Part One

Strategic planning and programming

1.1 The Cour des Comptes' (Cour's) independence from government and Parliament provides a broad mandate to design and implement its organisational strategy and audit programme; how the Cour decides what to audit and why. We do not comment on mandatory outputs such as the annual report or the audit of state and social security accounts, focusing on how the Cour designs its elective work to "... improve the use of public funds and to ensure that citizens are informed about public expenditure..."¹

1.2 This part of our review sets out our views on opportunities to improve responsiveness and impact, focusing on:

- a** strategic planning;
- b** designing and delivering the controls programme;
- c** demonstrating the impact of recommendations; and
- d** coordinating with the regional and territorial chambers of accounts (CRTCs).

a) Strategic planning

1.3 Strategic planning:

- helps an organisation identify priority objectives and key activities that deliver value to its stakeholders;
- prompts decisions on whether specific activities need to be performed differently or not at all; and
- informs decisions on prioritising the deployment of time and resources, which is especially important in a busy or constrained environment.

¹ Article 47-2 of the French Constitution, 1958.

1.4 The Cour is currently developing a new five-year strategy, the Juridictions Financières 2025 (JF25). We have not received complete information detailing the scope and emerging direction of JF25, but we understand the objectives of JF25 are, among others, to:

- improve the Cour’s usefulness to citizens and public authorities;
- improve the Cour’s connection with political and economic decision-making; and
- create a closer relationship with European and international partners.

1.5 Based on interviews with Cour staff, there is no consensus on what the new JF25 strategy is seeking to address and why. The JF25 exercise is a timely opportunity to develop and communicate the vision of the Cour, its mission and objectives, and to secure buy-in from all colleagues across the Cour and the CRTCs that reforms are necessary.

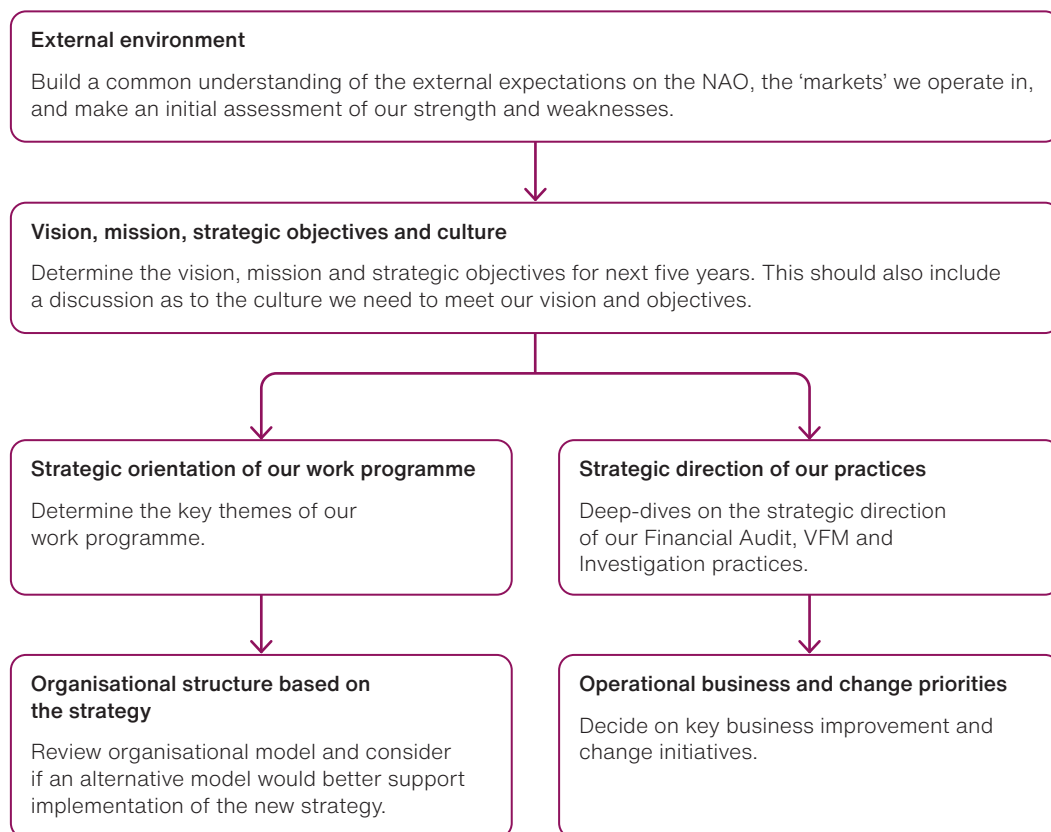
1.6 In 2012, the Tribunal de Contas of Portugal led a previous peer review of the Cour. In a 2016 update, the Portuguese review team noted positive developments in strategic planning. The process was viewed as more integrated, included annual and multi-annual programmes and aligned with strategic priorities. The Portuguese team suggested that the Cour should consider ensuring its strategic priorities consider emerging issues in the evolution of public management and audit. This remains an opportunity for the Cour in the JF25 process.

1.7 We recommend that the JF25 strategy sets out what the Cour is seeking to achieve and why, making reference to emerging issues in public management and audit. This will ensure a shared understanding of the mission and objectives among Cour staff at all levels of the organisation.

1.8 Figure 1 overleaf shows the UK National Audit Office (UK NAO) strategic review process. The UK Comptroller and Auditor General (C&AG) used this as an opportunity to take stock of what our stakeholders thought about the UK NAO and how we could improve the public audit service we provide. We engaged all our staff in considering our priorities, mission statement and values, and the kind of organisational culture we wanted. The goal was to ensure everyone was clear what the UK NAO is trying to achieve and how we would do it. We also developed an organisational development plan, which sets out the changes we would need to make – audit focus and products, structural, capability, process and cultural.

Figure 1

Case study: UK National Audit Office (UK NAO) Strategic Review process 2019-20



Source: UK National Audit Office

1.9 Figure 2 shows the UK NAO’s new strategic purpose, priorities and enablers.² With the UK government facing significant challenges, including forging a new relationship with the EU and responding to the COVID-19 pandemic, it has never been more important for the UK NAO to ensure that Parliament is adequately supported in scrutinising public spending. Our new strategy sets out our plans for how we can best support Parliament, our key stakeholder, in holding government to account and how our work can help improve public services.

Figure 2

Case study: UK National Audit Office (UK NAO) strategic purpose, priorities and enablers (2020–2025)

Purpose We are the UK's independent public spending watchdog. We support Parliament in holding government to account and we help improve public services through our high-quality audits.

Our strategic priorities

Improving our support for effective accountability and scrutiny

We provide assurance that public resources are accounted for accurately and used as intended. When this does not happen, we point it out. We will upgrade our methodology and software to deliver higher-quality audits using data analytics. This will provide Parliament with deeper insights to scrutinise public spending, and those responsible for the governance of the bodies we audit with the assurance they need.

Increasing our impacts on outcomes and value for money

Our work focuses on the issues that matter and we will place greater emphasis on where we can influence long-term value for money. We will make better use of our analytical and audit expertise to identify how public services can be improved. This will allow more insightful and practical recommendations that lead to better outcomes.

Providing more accessible independent insight

We will be known as a valuable source of knowledge on how well public resources are used and how the governance and performance of public services can be improved. We will synthesise what we know on important issues and make it easier for others to understand and apply the lessons from our work.

Source: UK National Audit Office *Strategy (2020–2025)*

Our strategic enablers

We will attract, retain and develop high-quality people

Our people are proud to be part of our diverse, inclusive and healthy workplace. We attract talented people and support them to become even better at what they do, enhancing their careers and ensuring we have the skills and capabilities we need.

We will make more effective use of technology, data and knowledge

We use technology and analysis of data to perform our audit work more effectively and to create and communicate new insights that cannot be achieved in other ways.

We aim to be an exemplar organisation

We lead by example by holding ourselves to the high standards we expect from public bodies. We are efficient, provide value for money and focus on long-term sustainability.

b) Designing and delivering the audit programme

1.10 A key objective of this peer review is to provide advice on how the Cour can increase the relevance and responsiveness of its audit programme. **Figure 3** contains the schedule the Cour follows to prepare its annual programme. The Cour decides on which areas of public spending to audit on a three-year cycle. Almost all outputs take more than eight months to produce, with some pieces taking longer, such as evaluations of public policy, which take at least two years to prepare. The journalists we interviewed told us that by the time reports are published, the findings are sometimes outdated.

Figure 3

Schedule to prepare Cour des Comptes' (Cour's) annual programme (2020)

July–November 2019: Elaborating the draft annual programmes for each chamber through:

- implementing the four cross-cutting priorities (digital technology at the service of public transformation; the adaptation of human resources management to new issues; improving the service provided to public service users; and results and performance measurement in public management) and the four strategic axes (optimising public finances; modernising and increasing the performance of public management; controlling the risks of undermining regularity and probity; and increasing the value for money of high-stakes public policies) of the Cour's programme for 2019 to 2021;
- taking into account any anticipated postponements of work started or, if applicable, of any works that have not yet started but are relevant to be carried out the following year;
- planning and budgeting follow-up work;
- including audits that may be submitted to the Parliament to respond to their evaluation and information needs;
- setting up a 'contingency reserve' that should represent 8% to 10% of the volume of unallocated work shifts;
- giving a core place to the missions entrusted to the Cour des Comptes by the French Constitution and the organic laws on public finances (such as mandatory reports);
- based on risk analysis, budgetary issues and citizens' expectations, ensuring a balance between the four areas of activity of the Cour: judging of accounts, auditing of financial statements, performance auditing and evaluation of public policies, in particular maintaining the level of jurisdictional work programming at 10% of total work shifts, and programming at least one evaluation per chamber; and
- paying the necessary attention to territorial issues and European/international aspects.

8 November 2019: Transmission of the guidelines and programme drafts.

26 November 2019: Public Report and Programmes Committee (CRPP) review of guidelines and programme drafts.

3 December 2019: transmission of the final programme drafts.

10 December 2019: CRPP review of the draft ruling setting the Cour's work programme for 2020.

17 December 2019: General prosecutor's opinion on the final programme drafts.

18 December 2019: Signature by the First President of the ruling fixing the Cour's work programme for 2020.

Source: Cour des Comptes

1.11 During the review, we identified opportunities in both the design and the delivery of the audit programme that could help improve timeliness and optimise the use of the Cour's resources. The design of the work programme hinges on improved timing and built-in responsiveness. Our assessment showed that:

- the work produced by the Cour can be paused indefinitely to reprioritise and respond to more pressing areas or Parliamentary requests. The Cour reported that 47% of the 2019 audit programme had been postponed,³ some of which was launched in 2019 with a completion date already planned in 2020. The information available does not allow further analysis, such as calculating the opportunity cost of effort spent on cancelled or paused projects;
- the programming cycle does not align with the Parliamentary schedule. Parliament customarily requests up to 16 reports per year on specific subjects in addition to the mandatory reports. This can lead to work being paused or cancelled to better align with the Parliamentary schedule; and
- it is unclear if there is enough space and capacity built into the work programme to respond quickly to requests and extra resources for pressing matters. Although the First President's instruction requests to save 8% to 10% of the annual workforce for unplanned audits, this has not been achieved in practice.

1.12 In our view, the Cour should consider creating a more dynamic programming process that is aligned to Parliamentary planning and allows for space in the programme to increase responsiveness. The goal could be to reduce the number of postponed, behind schedule and cancelled reports.

1.13 In the UK system, the C&AG has the sole responsibility for deciding the UK NAO's audit programme. The C&AG has a dedicated Programme Management Office that oversees the delivery of all audit assurance products. **Figure 4** overleaf shows the process the UK NAO follows to support the C&AG's decisions. There are two formal programming rounds in September and March each year. The C&AG and the executive team review the programme monthly to make any course corrections, including commissioning new work in response to emerging risks and external events. The Parliamentary relations team within the UK NAO will provide insights during the programming process and liaise with the Committee of Public Accounts to inform the committee's programme.

3 Notified works for which the instruction started.

Figure 4

Case study: The UK National Audit Office's (UK NAO's) approach to audit programming

- A single programme of work covering value-for-money reports, investigations, knowledge products, visualisations, landscape reports, departmental overviews and briefings. The programming rounds cover all outputs that could support a Committee of Public Accounts session.
- Two programming rounds a year with a planning horizon of 12–18 months, with a refreshed approvals process for responsive work.
- Enough space for around 30% of the NAO's programme to be responsive work.
- The Executive Team monitors the relevance and balance of the programme each month through the balanced scorecard, supported by analysis from the value-for-money Practice and Quality Team.
- Proposals based on an integrated understanding of key client, sector or cross-government risks; and take account of our priority themes.
- Proposals informed by insights and intelligence from: financial audit and value-for-money teams; the hubs; Parliamentary relations; external communications; the COVID-19 team; the International team; the EU Exit team; and Diversity and Inclusion development work.

Source: UK National Audit Office

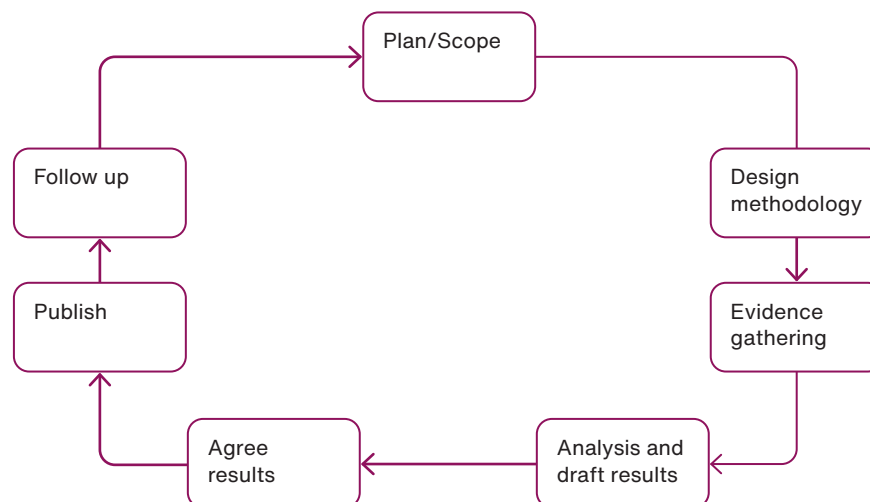
1.14 Following on from the design process, there are areas of improvement in how the programme is delivered. Specifically, in relation to the time it takes to produce reports, the internal consultation processes and the contradiction process.

1.15 In the 2020 mid-year review, the Cour reported that approximately 19% of the audits had started in 2016 or earlier. Also, almost one-third of the work completed in 2020 had started in 2017 or 2018, and a little more than 50% was started during the year 2019. Finally, only 1% of the works completed in the first half of 2020 had started during the 2020 programming year. We interviewed four journalists who all agreed that the time it takes for the Cour to publish its findings sometimes means they can have lost relevance.

1.16 **Figure 5** shows the stages of a generic high-level process Supreme Audit Institutions (SAIs) follow when undertaking audit and assurance activities. We did not undertake a detailed end-to-end process review of the Cour's existing audit processes as part of this peer review. However, our interviews and document review suggest there would be value in the Cour undertaking this kind of process improvement exercise.

Figure 5

Generic high-level audit and assurance process



Source: UK National Audit Office

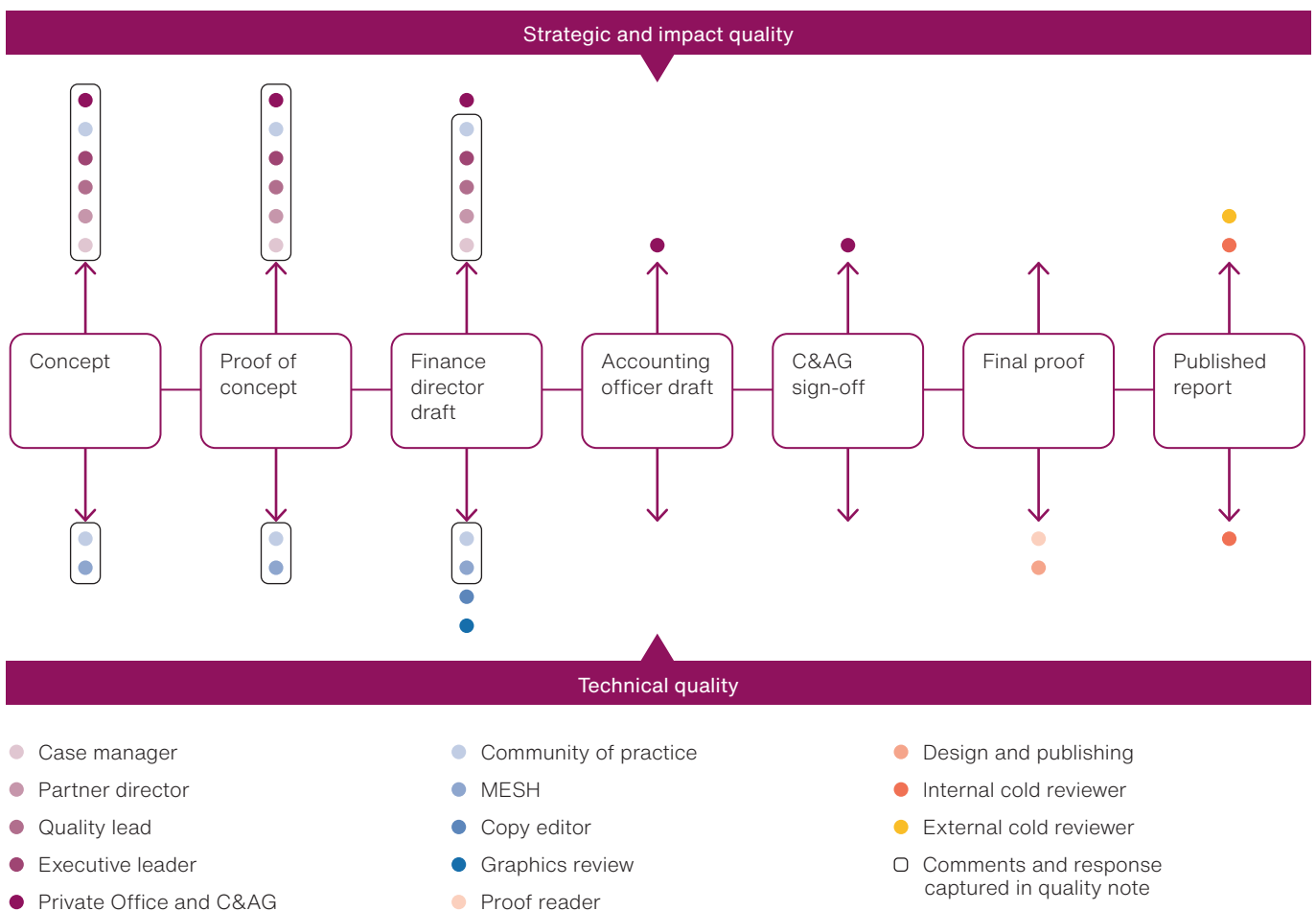
1.17 In our view there are three opportunities for the Cour to improve the timeliness of its reports:

- Scoping/approach: The published reports we reviewed have a wide scope, requiring a significant amount of time and effort to assess. The UK NAO has found that what we call a ‘campaign’ approach can help increase the impact of our work. These are a series of audits that assess different aspects of the same policy area, allowing for reports to be prepared quicker and stakeholder focus to be more sustained.
- Internal engagement through the delivery process:
 - Early engagement with the general rapporteur’s office and the general prosecutor’s office, during fieldwork and then again while drafting, will mean that non-mandatory reports can be processed more quickly and efficiently through the production pipeline.
 - Involvement of the press team at the outset will help drive public interest and improve impact.
- Contradiction: Based on the information we collected the contradiction process is split into two parts: a working-level process to establish factual accuracy; followed by contradiction at senior level. Chamber presidents told us that the contradiction and internal consultation process can sometimes take a few months, risking that the information included becomes out of date and analysis needs to be repeated thus delaying the overall publication process, sometimes significantly. It is important to agree an expected timeframe with the audited bodies to reduce the time the contradiction process takes.

1.18 **Figure 6** shows the process that we follow at the UK NAO to produce and quality-assure our work from conception to publication. The UK NAO introduced a process whereby, post-planning and before fieldwork commences, the C&AG receives an information pack (concept paper) and can comment on the scope and plan of each audit. This process is repeated at the end of fieldwork, where the pack includes data analysis (proof of concept).

1.19 The internal guidance of the UK NAO stipulates for engagement with the press team throughout the evaluation process. This allows for building mechanisms to secure and maximise the report's impact. **Figure 7** shows the engagement guidance that audit teams follow.

Figure 6
Case study: UK National Audit Office (UK NAO) audit production process



Source: UK National Audit Office

Figure 7

Engagement with the press office



Source: UK National Audit Office

1.20 In the case of the contradiction process, it is entirely mirrored in the process that the UK NAO follows. We recognise and share the view that the contradiction process is integral to the audit process, and we also agree that it is sensible to split the process into the two phases.

1.21 However, the UK NAO made arrangements centrally with HM Treasury to stipulate that each contradiction phase will last 15 days. This means that the whole process takes just over 30 days, allowing us to publish our reports to schedule. To facilitate the quicker contradiction, the UK NAO has also established an Emerging Findings meeting with the accounting officer of the Department where the overall messages and conclusions are shared in advance of the draft.

1.22 We recommend the Cour undertakes an end-to-end review of its existing audit processes, incorporating the opportunities identified in this review to reduce the time taken to produce reports. This could include setting out an internal engagement process that includes the general rapporteur's office, the general prosecutor's office and the press team at an earlier point, sets time limits for the contradiction process and considers tightening the scope of some of the larger reports.

c) Demonstrating the impact of audit recommendations

1.23 Public sector audits derive impact through increasing transparency and accountability over the use of public funds and making recommendations which help government entities improve how they deliver public services. Many SAIs, including the UK NAO, are always looking for ways to improve how we measure the implementation of recommendations and demonstrate impact.

1.24 The Cour may wish to consider the work of the European Organisation of Supreme Audit Institutions (EUROSAI) Project Group on the *Follow-up of implementation of audit recommendations*. The group identified five key success factors:

- i** A constructive relationship between auditor and auditee.
- ii** Audit quality.
- iii** Existence of follow-up mechanisms.
- iv** Parliamentary involvement.
- v** Communicating impact and results.

1.25 Due to the scope and timing of our review, we only provide our views on factors (iii) and (v) below. Regarding recommendations, we have not examined in detail: (i) the Cour’s relationship with auditees; (ii) the quality of audits and recommendations; and (iv) Parliamentary involvement in the recommendation process. However, our review established that on the whole stakeholders have a positive view of the Cour’s recommendations:

- In 2020 the Cour surveyed government departments, ministries and other stakeholders as part of the JF25 strategic review. 298 (64%) of respondents agreed that Cour’s recommendations had positive impacts on public spending, particularly in areas such as: reducing legal and financial risks (34%); improving project delivery (31%); and enhancing internal governance (17%).
- In the 2019 Great National Debate, 41% of participants stated the Cour’s recommendations should be implemented. Some 2,112 responses (31%) said entities should implement or give reasons for non-implementation, and 762 (11%) felt the Cour’s recommendations should be mandatory.

Factor iii: Existence of follow-up mechanisms

1.26 Following up on the implementation of recommendations to demonstrate impact is an integral part of an SAI’s audit process. International Organization of Supreme Audit Institutions (INTOSAI) standards state that “... SAIs have a role in monitoring action taken by the responsible party in response to the matters raised in an audit report. Follow-up focuses on whether the audited entity has adequately addressed the matters raised, including any wider implications. Insufficient or unsatisfactory action by the audited entity may call for a further report by the SAI...”⁴

1.27 In 2018 the Cour developed new guidance on tracking and following-up on the implementation of recommendations. It is too soon to conclude if the new approach is more effective, but current information shows that 74% of the Cour’s recommendations are fully or partially implemented. According to interviewees, this figure does not represent implementation per se, but that audited entities have accepted the recommendation and committed to implementation.

1.28 The main reasons why organisations did not accept recommendations were: a lack of human resources (19%); timing issues (17%); misalignment with the strategic direction of the organisation (14%); or a lack of relevance (12%).

1.29 Respondents to the JF25 stakeholder survey also proposed ideas to improve the adoption and implementation of recommendations. Some 156 respondents (33%) said that the Cour should prioritise the (on average) 10 recommendations made in each report, and 132 respondents (28%) suggested recommendations should be supplemented with examples of good practice.

1.30 Different SAIs have different approaches to following up on recommendations. In addition to the UK NAO and EUROSAI examples, the Cour could draw on its long experience as the external auditor of international organisations, including the UN Board of Auditors. **Figure 8** sets out the UN Board of Auditors' approach to tracking and reporting the status of implementation of recommendations to the governing body.

Figure 8

Case study: UN Board of Auditors, follow-up on recommendations

- In Resolution 74 (I) of 7 December 1946, the General Assembly established the United Nations Board of Auditors (BOA) to audit the accounts of the United Nations organisation and its funds and programmes, and to report its findings and recommendations to the Assembly.
- Each year, the BOA produces a series of long-form reports on the UN Secretariat (Volume 1), Peacekeeping Operations (Volume II), the UN's funds and programmes and select short-form reports on major projects.
- As part of the accountability process, the General Assembly requires all heads of UN entities to report annually on progress implementing oversight body recommendations, including the BOA.
- An integral part of the BOA audit process is to follow up on all extant recommendations and provide the external auditors' view of the current status of implementation of recommendations.
- Each annual report contains the overall status of implementation in the summary and a detailed annex containing:
 - a description of the current status of each recommendation;
 - the administration's views on the status and any plans or challenges; and
 - the auditor's comments on the administration's efforts and implementation plans going forward.
- Each year the BOA produces a 'concise summary' of the reports produced that year. The report includes an overall account of UN entities' efforts to implement recommendations and any systemic themes.

Source: UK National Audit Office analysis of UN Board of Auditors reports

Factor v: Communicating impact and results

1.31 We have not seen any examples of the Cour publicly reporting the impact of its work. **Figure 9** describes the UK NAO's approach to identifying and communicating impact through our annual report.

1.32 The review team recommends that the Cour considers how it measures and reports on the implementation and impact of audit recommendations, including:

- a clarifying the difference between 'accepted' and 'implemented' (paragraph 1.27);
- b prioritising and reducing the number of recommendations in reports (paragraph 1.29);
- c examples of good practice (paragraph 1.29); and
- d tracking impacts as part of recommendation monitoring arrangements and communicating the results in the annual public report (paragraph 1.31).

Figure 9

Case Study: UK National Audit Office (UK NAO) approach to measuring impact

UK NAO recommendations are tracked six months after publication and acceptance of recommendations. Follow-up occurs after a year and again at the date when the Department committed to implement fully.

We report impacts in our annual report in two ways:

- Financial impacts – where we can demonstrate that because of one of our recommendations public funds were saved - independently audited.
- Wider impacts – where the Department agrees that our recommendation led to an improvement in a process or programme.

Details on last year's impacts can be found in the UK NAO's annual report and accounts for 2019-20. We report a financial impact of £1.1 billion savings or £16 for each £1 spent on the UK NAO (independently audited). Wider impacts are improvements in diverse areas of UK government operations, including education, agriculture, health, debt management, taxation and employment, estates management and defence.

Source: UK National Audit Office *Annual report and accounts 2019-20*

d) Coordination with regional audit bodies

1.33 Our review has focused on opportunities directly within the Cour's span of control to improve the responsiveness of its audit work. Although we have not undertaken a detailed assessment of how the CRTCs operate, we have interviewed two CRTCs (Île-de-France and Hauts-de-France) and reviewed documents relating to their work. We encourage them to consider the opportunities set out in this review and assess if they would also enhance their audit work. More specifically, in our view, there is an opportunity for the CRTCs and the Cour to work together in a manner which improves the level of audit for citizens.

1.34 There have been significant changes in the powers and the geography of the administrative regions since the implementation of the policy of decentralisation in France. We understand this has led to several changes in public audit responsibilities, and that evaluation of major policies in the regions can only be led by the Cour, whereas the CRTCs can evaluate and audit individual entities. The Cour and the CRTCs plan their work programmes separately, and despite looking into similar issues, are not formally required to jointly plan or deliver audits.

1.35 We also understand that the Cour and the CRTCs have a liaison committee to discuss joint working and keep each other informed on their respective audit programmes. With due respect to the independence and responsibilities of the entities involved, in our view, a more coordinated approach could improve the level of assurance provided over public money. This does not necessarily mean more cooperative audits. However, auditing the same public services in different regions, even in different years, could help identify good practices that would benefit every region. From a practical perspective, closer working relationships between the entities' audit and evaluation teams is an opportunity to enhance methodologies and share evaluative and audit frameworks developed by one audit team for use by another, helping reduce the time and effort it takes to produce reports.

1.36 We recommend that the Cour works with the CRTCs to improve coordination of audit activities. Where appropriate, this could include better coordinating work programmes, cooperating on projects and jointly producing methodologies and good-practice reports drawing on the collective experience of all public audit activities.

Part Two

Applying different audit approaches

2.1 International Standards of Supreme Audit Institution (ISSAI) P-12 comprises 12 fundamental principles guiding public sector audit and its potential to make a positive difference to the lives of citizens.⁵ Through providing independent, high-quality, relevant and timely audit reports, Supreme Audit Institutions (SAI) can enhance the efficiency, accountability, effectiveness and transparency of public administration. We can promote trust in society because once a SAI's audit results have been made citizens are able to hold the custodians of public resources accountable.

2.2 ISSAI P-12, Principle 5 – *Being responsive to changing environments and emerging risks* emphasises the importance of a timely audit response that is factored into strategic, business and audit plans. This part of our review sets out our views on opportunities to evolve existing audit approaches to be more responsive, focusing on:

- a** the audit toolbox;
- b** responsive audits;
- c** evaluating public policy; and
- d** people and skills.

a) The audit toolbox

2.3 Figure 10 overleaf sets out the Cour des Comptes' (Cour's) current audit toolbox. The Cour produces a wide range of different outputs, from its flagship annual report to shorter evaluation reports on specific parts of public policy.

⁵ INTOSAI: *The value and benefits of Supreme Audit Institutions - making a difference to the lives of citizens (ISSAI P-12)*. www.issai.org/wp-content/uploads/2019/08/INTOSAI-P-12.pdf

Figure 10

The Cour des Comptes' (Cour's) current audit toolbox

- **Annual report:** Born with the Cour in 1807, this report is the flagship publication of the financial courts. It presents, in several themes (22 in 2019), the management of the services of the State, local authorities or public bodies, as well as the implementation of public policies. The second part of the annual public report is devoted to the follow-up given to the Cour's recommendations.
- **Mandatory reports:** The Cour carries out mandatory annual controls for Parliament regarding public finances, central government financial statements, social security financial statements and local public finances (nine reports in 2019). Parliament can also request up to 16 additional reports. They take approximately eight months to produce. The government occasionally requests the Cour produces a report (one in 2019).
- **Performance audits:** These reports are the main type of audit that the Cour produces. They include a conclusion on public fund expenditure and a set of recommendations. They usually take more than eight months to produce. They can be published (90 publications in 2019, including 31 observation letters ('référéés') sent by the First President to the Prime Minister or ministers) or not public (153 in 2019).
- **Evaluations of public policies:** These reports focus on assessing the merits of policies rather than the delivery. They are complex pieces of work that take up to two years to produce. They are always public.

Source: UK National Audit Office review of Cour des Comptes documents

2.4 Figure 11 sets out the UK National Audit Office (UK NAO) audit toolbox, a suite of different approaches that we apply depending on the impact we want to achieve from the engagement. The Comptroller and Auditor General (C&AG) has a very wide remit to report "as they see fit", but we have found that it is effective to develop a range of standard products that Parliament and other stakeholders recognise. The approaches have different characteristics, for example, type of conclusion, intended audience, timeframe and others. The decision on which approach to use is made by the C&AG at the outset, although it can change during the process.

Figure 11

Case study:

UK National Audit Office (UK NAO) 'audit toolbox'

- **Financial audit:** Each year, the Comptroller and Auditor General (C&AG) provides an independent audit opinion on 400 individual accounts across the public sector. We provide a true and fair audit opinion on each account. This involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. The C&AG is also required to provide an opinion on regularity for all resource and other departmental accounts prepared under the Government Resources and Accounts Act 2000. The work is conducted on an annual cycle and consumes approximately two-thirds of our budget.
- **Value-for-money report:** These reports are the longest evaluations that the UK NAO produces (10,000 words). As well as reaching an overall conclusion on value for money, we make recommendations on how to achieve better value for money and to improve the services under examination. They usually take around 6–7 months to produce.
- **Investigations:** Investigations were introduced in 2015. We conduct investigations to establish the underlying facts in circumstances where concerns have been raised with us, or in response to intelligence gathered through our wider work. Unlike value-for-money reports, they are facts-only reports and do not usually include a conclusion or recommendations. They typically take between 12–15 weeks.
- **Management letter:** Management letters summarise matters arising from the audits which the UK NAO would like to draw to the attention of management. They are not public.
- **Departmental overview:** Departmental Overviews are designed to provide a quick and accessible overview of a Department or Ministry and its performance. They are produced annually over 2–3 months and are always public.
- **Data analysis report:** These are data analyses on departmental data sets and are not published outputs. They may accompany a report but can be standalone pieces of analysis. They are usually only shared with the Department that holds the data to help them understand their business better. These pieces of work fit around the gaps in the work programme and can be managed alongside other work so they can take up to six months to produce.
- **Correspondence:** These are responses to members of the public and other stakeholders after they have contacted us about an issue. They can lead us to conduct limited inquiries, and we aim to respond within 20 days (10 days if the correspondent is a Member of Parliament). More substantial issues identified through this route could lead to us conducting value-for-money or investigative work on the topics raised.

Source: UK National Audit Office

2.5 **Figure 12** contains a recent example of how we have used our toolbox to remain responsive to changing environments and emerging risks. In this case, our audit programme on the UK government's response to the COVID-19 pandemic. The timeline of our response (so far) is:

- March/April 2020: Detailed risk assessment of the COVID-19 pandemic's likely impact on UK public finances and public service delivery.
- April 2020: C&AG approves a three-phase integrated audit programme.
- May to 14 December 2020 (the time of this report): Published a mix of nine value-for-money and investigations reports:
 - May 2020: Overview of the UK government's response.
 - June: Readyng the National Health Service (NHS).
 - September: Supply of ventilators.
 - October: Loan schemes to business; Employment support schemes.
 - November: Supply of personal protective equipment (PPE); Government procurement.
 - December: Free school meals; Test and trace.
 - January – March 2021: Another eight reports will be published on different aspects of COVID-19.

2.6 Also, we drew on experience from our financial audit practice to produce a *Guide for Audit and Risk Committees on Financial Reporting and Management during COVID-19*. Another type of output is the 'COVID-19 cost tracker'. The tracker is updated every four months and collates the measures taken by the UK government in response to the pandemic, with their estimated costs and spend to date.

Figure 12
Case study: UK National Audit Office (UK NAO): Auditing the UK government's response to the COVID-19 pandemic
(as at 14 December 2020)

Areas	Themes in our work	Published work	Work in progress	Other output
Health and social care	Providing an integrated response	Readying Health and Social care	Vaccines	
	Developing capacity	Ventilators	Building hospital capacity	
	Procuring critical supplies	Test and Trace		
Wider emergency response and support	Coordinating the response (incl. use of data)	Supplying Health and Social Care PPE	Government funding for charities	
	Delivering support to vulnerable groups	Free school meals in lockdown	Impact on school-age education	
	Coordinating a balanced recovery		Housing rough sleepers	
Economic support	Designing and implementing responses	Employment support	Supporting the vulnerable in lockdown	
	Managing fraud and error in implementation	Bounce-back loans	Local government finance	
	Supporting recovery			
Other/cross-cutting	Understanding the extent of risks	Overview of UK response	Preparedness	Guide to audit and risk committees
	Maintaining effective controls and reporting	Overview of Procurement		COVID-19 policy and cost tracker
	Lessons for the future			

Source: UK National Audit Office COVID-19 website

2.7 The review team recommends that the Cour assesses its existing ‘audit toolbox’, incorporating new approaches to enhance responsiveness. This will enable teams to produce certain types of work faster, with varying levels of detail that fit the needs of the intended audience.

b) Responsive audits

2.8 In addition to improving the responsiveness of existing audit approaches, in our view, the Cour should consider adding other approaches to increase responsiveness.

2.9 Responsive audits enable a proactive response to new or emerging risks to public financial management and effective public service delivery to the citizen. They are a useful addition to the audit toolbox as they enable SAs to provide relevant audits in a timelier manner than more traditional approaches.

2.10 A growing number of SAs are exploring responsive audits and sharing their experiences in a forum such as the EUROSAs Project Group on *Rapid and responsive audits*. For example, we established the UK NAO’s ‘Investigations’ in 2015. Since then, several SAs have established similar programmes of responsive work. These include SAs of different sizes and those that follow ‘office’ or ‘court’ models. We have worked with other court model SAs, including the European Court of Auditors and the Netherlands Court of Audit, to help them explore the efficacy of this approach. This experience suggests there is no ‘one size fits all’ approach, with each organisation tailoring the overall principles and approach of responsive audits to their legislative mandate, objectives, existing audit toolbox and ways of working.

2.11 Our interviews with the First President, the press, members of Parliament and local government officials suggest the time it takes for the Cour and regional and territorial chambers of accounts (CRTCs) to publish their reports is considered too long. As an example, members of Parliament agreed that they would value the Cour’s views on the response to the COVID-19 pandemic as early as possible, particularly in time for the second wave of the pandemic. Specific areas of interest were identified as expenditure on high dependency units and support for businesses. The Cour’s first report on the management of the COVID-19 pandemic is due to be published in early 2021. As noted earlier, the UK NAO published its first piece of responsive work on *Readying the National Health Service and social care in England for COVID-19* on 12 June 2020, with the Committee of Public Accounts hearing and report published by 29 July 2020.⁶

⁶ Comptroller and Auditor General, HM Treasury, *Readying the NHS and adult social care in England for COVID-19*, Session 2020-21, HC 367, National Audit Office, June 2020.

2.12 Cour staff informed us that they understood responsive audits to mean reacting quickly to Parliamentary requests. They raised two main concerns: that the Cour is not set up to respond this quickly and that a product without an evaluative element will not lead to the desired impact. CRTC staff were interested in learning more about our approach. On 12 November 2020, our Response team met with members of CRTC Ile-de-France, Hauts-de-France and Occitanie. The main subjects covered were generating impact without an audit opinion and recommendations, establishing our ‘investigations’ capability and how facts-only work allows a faster response than evaluative work. We have shared this information with the Cour and have offered to follow up if of interest.

2.13 Figure 13 contains an overview of the UK NAO’s approach to investigations – our rapid and responsive audit. The work is rapid in that most investigations are published within 12–15 weeks and responsive in that they arise through horizon-scanning and responding to events.

2.14 Since 2015 the UK NAO has published nearly 100 investigations on our website. Many of the UK NAO’s investigation reports have been taken as evidence by the Committee of Public Accounts. The Committee makes no distinction between an investigation or a value-for-money report when choosing which UK NAO work to hold a hearing on, meaning our role in the UK accountability process is equally served by either report, for example in the past few years, to respond to urgent issues of public interest importance, such as the collapse of Thomas Cook (which left British citizens stranded abroad), or to respond to national priorities such as the COVID-19 pandemic.

Figure 13

Case study: UK National Audit Office (UK NAO) responsive audits

Responsive audit work is beneficial from a transparency and accountability perspective because it is:

- **Timely:** On average, work should take 12–15 weeks and is presented in a short report format (approximately 5,000 words).
- **Fact-based:** Investigations are non-evaluative and report facts which help the reader reach their conclusions. Conclusions or recommendations are made on exception only.
- **Targeted:** The triage selection process involves the Comptroller and Auditor General (C&AG) and senior staff. It draws from Parliamentary, media and public interest, insight from the UK NAO’s audit and assurance work and correspondence.
- **High quality:** All work is completed with comprehensive guidance and full alignment with the standards that apply to our value-for-money reports.

Source: UK National Audit Office

2.15 We recommend the Cour considers adding response audits to its audit toolbox by:

- a assessing international experience from the UK NAO, the Netherlands Court of Audit and the European Court of Auditors;**
- b adapting the ‘best’ parts of other SAls’ methodologies to the Cour’s context;**
- c piloting response audits in one chamber; and**
- d using this practical experience to agree and communicate its ambition on responsive auditing.**

c) Evaluating public policy

2.16 Since the Constitutional revision of 23 July 2008, the Cour’s missions have included the provision of assistance to Parliament and the government in evaluating public policies. Such evaluation has become an activity in its own right within the Cour, and we were asked to consider if there are opportunities for the Cour, and also the CRTCs, to better contribute to the evaluation of public policy.

2.17 Evaluation assesses public intervention beyond performance against efficiency, effectiveness and economy. The assessment focuses mainly on its relevance, effects and impact, and the needs it seeks to meet. Whereas in performance auditing analysis of results is based on available indicators, evaluation often requires the choice or even creation of the indicators that seem best suited to the task. Stakeholders are usually involved in the design and conducting of the evaluation and can be consulted on the draft report. The Cour has found that public policies are not always designed in a manner which lends them to be evaluated. For example, the objectives are not always well-defined. In other cases, the performance indicators might be absent, or the relevant data might not be available.

2.18 The UK NAO differs from the Cour in the sense that our legislation gives us the mandate to examine the implementation of policy rather than evaluate the merits of policy. As a result, our advice on evaluation is based on what we reviewed and heard. However, we consider there are sufficient areas of similarity between public policy evaluation and the UK NAO’s value-for-money audit that we can draw on our experience to comment on aspects of how the Cour conducts its evaluations.

2.19 We considered the Cour’s evaluation guidance, INTOSAI guidance and literature issued by other evaluation practitioners. We concluded that each was slightly different. The guidance issued by the Cour is set out in the methodology document. However, in our interviews we came across different practices, reasons for not applying the guidance fully and, in some cases, resistance to undertaking this type of work. For example, some areas of the Cour believe evaluations take a long time to complete, are very resource-intensive and can be technically difficult to undertake. For example, we understand from our interviews that there had been problems with evaluating the legislation on secondary road improvements as the Cour was unable to establish a counterfactual situation to evaluate the public policy.

2.20 We consider that the Cour is well placed to play a leading role in this type of evaluation. It has credibility, expertise in public administration, contacts, independence, reputation and trust, and its role and its influence are not contested. The fact that many Cour staff have worked in developing and implementing government policy is an advantage in ensuring that the conclusions and tone are appropriate and practical.

2.21 The length of time taken to produce evaluations of policy reports could be reduced. Our document review and interviews reveal that most evaluations take around 24 months to complete. This is a very long timescale and may reduce the opportunity to have an impact by making it hard to report in a timely manner. There is a fundamental question as to whether more frequent but shorter evaluations across a wider public policy area could be more impactful than a small number of very in-depth pieces of work.

2.22 There is also clarity about the Cour's remit and legal powers, and it has comprehensive processes and methodology for the work. However, in our opinion, it is under-utilising its position, and there appear to be several barriers to expansion. Since 2011, there have been 26 evaluations undertaken, which means that coverage of any particular policy area has been limited.

2.23 To fully utilise current legislative powers and the current environment in which there is considerable appetite for trusted evaluative information, the Cour could explore how it can reduce the time and effort it takes to produce the evaluation reports. In our view, a key opportunity to consider is tightening the scope of the evaluations undertaken. This would make them more manageable as projects and easier to integrate within the overall Cour work programme.

2.24 Although a legislative revision in 2015 allowed more specific topics to be examined, many of the evaluations remain very wide in scope. Unless there is a large increase in resources for the Cour, then evaluations will always need to compete with other statutory responsibilities, and the number of possible topics will remain limited.

2.25 **We recommend that the Cour undertakes a pilot to assess if more tightly scoped evaluations are more impactful. This could include planning a series of evaluations on a specific policy area over time, taking into account the 'campaign' approach described in this review.**

d) People and skills

2.26 The review team understands that in considering the recommendations in this review, the Cour will need to assess any implications for current ways of working in areas such as organisational structure, process and responsibilities. Human resource (HR) management is outside the scope of this review. However, we also understand that our suggestions regarding the audit toolbox, response audits and evaluations may impact HR matters, and offer the following observations.

Skills and workforce planning

2.27 Staff turnover in the chambers seemed high, ranging between 25% and 30% depending on the Chamber. This could create pressures in terms of the continuity of staff involved in audit activities, particularly for evaluations taking two years to complete. If the Cour moves to a more responsive posture, it may prove challenging to integrate new members into teams during shorter projects, and there is a high risk that accumulated knowledge is lost when members leave.

2.28 The Cour does not use specialist staff, working full-time, on the evaluation of public policy. Evaluation work is conducted by staff with a hybrid portfolio consisting of evaluations, audits and other audit activities. Some UK NAO staff also have a mixed portfolio, while others specialise in a specific discipline; for example, financial audit (all our financial auditors are chartered accountants or are training to become chartered accountants), or value-for-money/investigations work (value-for-money staff hold a minimum of a Master's degree in relevant disciplines such as economics, statistics and others). There are merits to both approaches, and we have found it depends on the individual's aptitude or ambitions to specialise or develop a broad range of skills and experience.

2.29 Regarding responsive audits, the Cour may wish to consider the UK NAO's experience. We established a core Response team, which can bring people temporarily from other teams, subject to the skills and experiences required for specific projects, to deliver investigations promptly and quickly. The core Response team has a role in identifying suitable topics for investigations (as do our 'audit teams') and to advise the UK NAO leadership on the response work programme.

Organisational culture

2.30 The starting point for any organisation seeking to evolve is that staff accept that things can and should be improved. In our interviews, Cour staff exhibited 'institutional cultural resistance' to our questions on enhancing responsiveness. For example, with the exception of two interviewees, everyone we spoke to considered it impossible to reduce the time it takes to produce an audit output without significantly compromising the quality of the work or producing work which had no impact. We also observed a limited consensus about what the Juridictions Financières 2025 (JF25) exercise is trying to achieve, and why the Cour can and should seek to evolve.

2.31 This is not a criticism. Establishing a new organisational culture – that is, universally accepted purpose and ways of working supported by non-negotiable behaviours – as part of a wider reform plan is one of the most important and challenging areas all organisations face, including the UK NAO. Due to the scope of our review, we offer no recommendations in this regard, but raise this observation and are happy to share experiences with the Cour if this would be of value.

Part Three

Understanding and engaging stakeholders

3.1 The Cour des Comptes (Cour) has identified the stakeholders it needs to engage to provide an impactful public audit service. These include the public, Parliament, central and local government, special interest groups and the press.

3.2 This part of our review sets out our views on opportunities to evolve the Cour's approach to understanding and engaging stakeholders, focusing on:

- a** stakeholder engagement strategy;
- b** engaging the public; and
- c** engaging Parliament.

a) Stakeholder engagement strategy

3.3 The Cour's constitutional arrangements and status allow great freedom to choose to engage different stakeholders, especially the public. To fulfil its constitutional mission of keeping the public informed, the Cour publishes an increasing proportion of its work on its website (www.ccomptes.fr) and has been diversifying the content it produces to enhance its dissemination and reach.⁷ This includes the use of infographics and data visualisations, which have been well received by the press.

3.4 The Cour has also made a sustained effort to engage the public in general and to reach younger audiences in particular. It has significantly grown its online presence through Facebook, Instagram, LinkedIn, Twitter and YouTube. The engagement performance of the posts varies greatly depending on the platform, with Twitter and LinkedIn being the preferred and most effective channels for external communication.

3.5 The Cour has a strong and long-standing relationship with the press. Before the official publication of the reports, journalists from different newspapers are allowed to attend a briefing session, followed by a Q&A. The report and a summary are communicated to journalists under embargo a few days before the official publication.

⁷ Article 47-2 of the French Constitution of 1958.

3.6 In our view, the initiatives to date have been positive. Still, we have not seen any overall plan or strategy to gather and use insight about each stakeholder group's views using existing external feedback, or internal interviews with Cour client-facing staff, or a plan to address any information gaps.

3.7 We recommend the Cour and regional and territorial chambers of accounts (CRTCs) develop an overall stakeholder engagement strategy to guide their relationships with the public, central and local government entities, Parliament and the press.

3.8 The Cour collects feedback from stakeholders, mostly through surveys undertaken for specific events. For example, it is currently finalising a survey of audited bodies conducted as part of the Juridictions Financières 2025 (JF25) strategy process. We have also seen public feedback collected during the 2019 Great National Debate and from Annual Heritage days.

3.9 The feedback is rich in information and helpful in providing a baseline of what stakeholders think. However, these are not regular mechanisms planned as part of an overall engagement approach across all stakeholders. There is no mechanism to track whether the views of different stakeholder groups have changed over time. Analysing the recent JF25 stakeholder survey could provide insight into what kind of questions generate actionable information for the Cour to make improvements in terms of content and format, relevance and impact. As with the JF25 survey, the Cour could consider engaging a communications insight consultancy to run a more regular opinion poll.

3.10 We recommend the Cour establishes a regular mechanism to measure the views of its stakeholders. This will improve the Cour's understanding of whether stakeholder views change over time and help measure the impact of the new JF25 strategy.

3.11 The UK National Audit Office (UK NAO) has an engagement strategy for all key stakeholders. Due to our role in the accountability process, our primary stakeholder is Parliament but we plan our engagement with other stakeholders, particularly the government organisations we audit. To ensure we understand the views of these groups, we run an annual survey of MPs and audited bodies. **Figure 14** shows the latest results of these surveys, published in our annual report and accounts.

Figure 14

Case study: UK National Audit Office (UK NAO) engagement results

Stakeholder survey	Schedule	Format	High-level results
Members of Parliament	Yearly	Survey	65% know the UK NAO very well or a fair amount 67% rated the UK NAO above average for influencing beneficial change.
Government departments	Yearly	Survey	64% agreed they made changes prompted by their engagement with the UK NAO. Around 60% agreed that recommendations from their most recent report have already, or are likely to, lead to improvements in their organisation.

Source: UK National Audit Office, *Annual report and accounts 2019-20***b) Engaging the public**

3.12 In recent years the Cour has successfully developed direct channels (for example, publishing reports on the website, Heritage days and social media) and indirect channels (for example, via the press) to engage the public. It has also tried to diversify the demographic it usually reaches through targeting a younger audience. In our view, progress to date can be built upon to increase the reach and impact of its work.

3.13 The Cour has adopted new ways of sharing its findings through infographics and via different online platforms such as YouTube and Instagram. The Instagram channel is a good opportunity to reach younger audiences, but it is currently under-utilised. While the building pictures are good, they are the only content and do not speak to your mission. As such, it will only attract people interested in architecture and heritage. You could consider using the space for infographics and featuring real people such as staff to humanise the Cour and tell the story of your work in a more engaging way.

3.14 YouTube is currently used as a hosting platform for the videos of the Cour rather than as a broadcasting channel. We can see some growth potential as YouTube would represent a valuable communication tool, especially with the younger demographic. The channel could be used to broadcast short 1–2-minute summaries of reports in easy-to-understand language or even short Q&A sessions. The Cour currently has less than 1,000 followers. In comparison, as of October 2020, approximately 41,100 people follow the French Government's channel and 108,000 people follow the Senate's YouTube account. We understand from our interview with the communications director that some steps are being taken to improve the use of the YouTube channel.

3.15 The Cour's reports are very detailed. They often contain detailed data analysis, professional terminology and process-specific evaluation, which requires a high level of contextual knowledge. They are, therefore, often very long and dense. During the peer review, we queried the length and detail with some of the stakeholders. Both Parliament and Senate members and departmental officials agreed that they find the detailed nature of the Cour's reports valuable in understanding the analysis area better and in driving change.

3.16 However, the journalists we interviewed, and our own experience in increasing the readership of our reports, suggest that the public are more likely to engage with visual aids and shorter, clearer and more succinct messages. The Cour's reports tend to feature in specialist publications and broadsheet newspapers. They do not reach sufficiently the majority of the public due to less coverage in the mainstream and popular media. The success of infographics and data visualisations could provide some lessons about increasing accessibility.

3.17 In our discussions with the Cour we understood that not all reports are made public. Although this in itself is at the discretion of the Cour, it does make it very difficult for the public and the press to engage with the publication process and intensifies the work that the press team will need to do in order to promote all the reports.

3.18 We recommend that the Cour considers how it can reach different stakeholders by 'packaging' its findings in different ways. For example, a shorter, clearer summary of the report's messages in plain language could make it easier for journalists in mainstream publications to present the Cour's messages more effectively.

3.19 Figure 15 shows how the UK NAO engages with the press. Our external relations team are involved throughout the audit process, working with audit teams to produce what we call 'Work in progress' notices for our website. These are notices of upcoming publications with a simple paragraph on what we are likely to comment on. The press and the public can engage with our work by preparing for upcoming reports or by contributing to our work. For example, during our work on immigration, we were contacted by immigration solicitors, who provided evidence. We are using a similar approach for our COVID-19 audit programme.

Figure 15

Case study: UK National Audit Office (UK NAO) approach to engaging the media

There are multiple channels available that we utilise at UK NAO, including radio broadcasts and speaking at specialist events. The value-for-money directors tend to take on these appearances and discussions. This approach has helped boost our image with different demographics and with specific groups, such as teachers or healthcare workers.

At UK NAO we aim to involve the Comptroller and Auditor General (C&AG) effectively. While directors will do most of the press and broadcast media interviews, the C&AG engages on the highest-profile or highest-risk areas, appearing on the most high-profile news programmes. This has included Brexit and COVID-19, where there is a very live political dimension to the issue.

Alongside this, we run a regular series of engagement with the media, often broadsheet journalists, to do interviews with a more strategic and longer-term view, which might incorporate a whole series of work.

On publication of each NAO report, we produce a written press release with a quote from the CA&G on the key findings of the audit.

Source: UK National Audit Office

c) Engaging Parliament

3.20 The Cour assists Parliament in monitoring the government's expenditure and actions. Of the 32 reports that the Cour published in 2018, 18 (56%) were for Parliament. This includes the six mandatory reports prescribed in the Constitution. Around one-third of the reports for Parliament led to public committee hearings, with the remainder resulting in private hearings by individual Parliamentarians.

3.21 Members of the National Assembly and the Senate told us that the Cour is highly respected and its reports are considered high-quality and in-depth. One senator explained that the Senate requests reports from the Cour as they are complex evaluations that only the Cour has the skills and access to carry out.

3.22 The way UK NAO engages the UK Parliament is fundamentally different. The Committee of Public Accounts is our key Parliamentary stakeholder. The Committee of Public Accounts typically meets twice each week when the House of Commons is sitting. It predominantly takes evidence on the Comptroller and Auditor General's (C&AG's) reports and calls senior civil servants, not ministers, to give evidence. As Parliament is the UK NAO's main stakeholder, we have established a dedicated Parliamentary relations team. This team liaises with the chair of the Committee of Public Accounts, discusses the future programme, briefs members on UK NAO audit reports and track the recommendations made by the Committee of Public Accounts in its reports published after each hearing.

3.23 In 2019-20 the C&AG was present during 34 sessions of the Committee of Public Accounts and 15 other committees.⁸ We also received correspondence and responded to 90 MPs' letters. Ten members of UK NAO staff were also seconded to the Scrutiny Unit and several select committees of the House of Commons. For context, in the years 2013–2020, some 5%–6% of UK NAO's budget was allocated for cooperation with the House of Commons.

3.24 Due to the different roles our two organisations have with our respective parliaments, the review team offers no recommendations in this area. We would be happy to provide further information on how the UK NAO supports our Parliament if of value.

⁸ This represents an unusually low number of sessions due to a lack of Committee meetings between the end of 2019 and early 2020. For comparison, in the budget year 2018-19, the C&AG participated in 61 sessions of the Committee of Public Accounts.

Appendix One

The memorandum of understanding

Agreement for the peer review on the french cour des comptes

Background

- 1** The French Cour des comptes (Cour) is the Supreme Audit Institution (SAI) responsible for auditing the proper use of public funds and sanctioning failures to use them properly.
- 2** Created in 1807 after the King's audit chambers that were in place under the monarchical regime, the role of the Cour is enshrined in Article 47-2 of the French Constitution. It is equidistant from Parliament and government and assists both of them. Through its public reports, it contributes to informing citizens. Its four missions are to judge the public accounts, audit the proper use of public funds (compliance and performance audits), certify State and social security accounts (financial audit) and evaluate public policies.
- 3** Since 1982, the Regional and Territorial chambers of Accounts (Chambres regionales et territoriales des comptes, CRTC) have exercised a three-fold jurisdiction over local authorities and their public establishments: judgement of the accounts of such entities, examining the regularity and effectiveness of their management, and controlling their budgetary acts. They also participate in the evaluation of public policies.
- 4** The High Council of Public Finances (HCFP) is responsible for assessing the accuracy of the government's macroeconomic forecasts and for verifying the consistency of annual targets set by finance laws with the multi-year structural balance trajectory. It is independent from government and Parliament, it is attached to the Cour and chaired by the First President.

5 The Cour and the CRTC form the financial jurisdictions. Within the framework provided by law, the Cour and the CRTC freely define their work programme, have powers of verification of documents and on-site, adopt their judgements and conclusions impartially and without external pressure, and enjoy publication freedom. Their functioning respects the principles of independence, contradiction of their work with the auditees and collegiality of their deliberations. They are present in the public debate through their publications, aim at being useful to decision-makers and citizens alike, and actively contribute to the security and improvement of public management and its results.

6 The Cour intends to undergo an external review by its international peers to help re-evaluate its strategy and ensure the high quality of its results by following independent recommendations. This review will cover the Cour and also CRC Ile-de-France and CRC Hauts-de-France. The last comprehensive peer review of the Cour was conducted in 2012 by the Tribunal de Contas of Portugal and its recommendations followed up in 2016. The Tribunal de Contas reviewed the Cour's organisation, functioning and quality control system. The Cour has taken the results into account and implemented all recommendations. The CRTC have never been subject to peer review.

Objectives and questions

7 The Cour and the CRTC decided to undergo a new peer review within the framework of the International Standards for Supreme Audit Institutions (ISSAI) provided by the International Organization of Supreme Audit Institutions (INTOSAI). In this case, the relevant INTOSAI professional position paper is the Peer Review Guidelines, (GUID 1900, formerly ISSAI 5600) with its optional Annex – Peer Review Areas and Questions.

8 The Cour has designed the peer review to form one input into the development of a new strategy, due to be finalised in December 2020. The peer review will address the following topics for the Cour, CRC Ile-de-France and CRC Hauts-de-France:

- How can the Cour and the CRTCs further enhance their role in advising the institutions and bodies they audit (State, local authorities and other public bodies) including strategic audit planning, taking up more topical issues and reducing the time required to conclude audits? (See, in particular, points 8 to 11 and the questions in point 12 of Annex GUID 1900)?
- How can the Cour and the CRTCs make their cooperation with Parliament and the government or the local authorities more effective? (See questions in paragraphs 19 to 21 of Annex GUID 1900)?

- How can the Cour and, where appropriate, the CRTCs better contribute to the evaluation of public policy? (See questions in paragraphs 30 to 33 of Annex GUID 1900)?
- How could the Cour's and the CRTCs' publications be made more accessible, comprehensible and relevant to citizens? (See questions in items 19 to 21 and 34 and 35 of Appendix GUID 1900)?

Roles and responsibilities of the peer review team and the Cour

Responsibilities of the UK NAO peer review team

9 Experts employed by the UK National Audit Office (UK NAO) will conduct the review.

10 The NAO is a Supreme Audit Institution (SAI) built on a different model and a different history compared to the Cour, and as such presents the opportunity for a fruitful comparison. The method used to draw up its five-year strategic plan *The National Audit Office's five-year strategy 2020 to 2025*, its 'investigative audits' and experience auditing throughout the policy/programme cycle can be particularly instructive for French financial jurisdictions, in compliance with their constitutional mandate and missions.

11 The UK NAO team will conduct an independent and objective review in accordance with the process described in GUID 1900, including the recognised principles applicable to auditing by SAIs.

12 Under the responsibility of Mr Kevin Summersgill, the review team will be composed of relevant experts. The names of those experts will be supplied separately to the Cour at the commencement of the review.

13 Several people on this team are French-speaking. If required, the Cour will provide translations of key documents into English and will translate any interviews with non-English speakers. The final report will be published in both English and French. The UK NAO will provide the final report in English. The Cour will assist the UK NAO with the translation of the report to French. However, the French version will be confirmed as an appropriate translation by the UK NAO.

14 The review team will work in accordance with recognised professional standards of conduct and practice to ensure the security of documents and working papers. Its observations and conclusions will remain confidential.⁹ The review team will not discuss or disclose the results of the review to third parties outside of the UK NAO. The use of the results of the review is the decision of the Cour:

- The review team will produce a detailed set of findings and recommendations for discussion with the Cour.
- The review team will then produce a final report written to UK NAO publication standards.
- The use of the final report, and its publication is the decision of the Cour.
- The review team will ensure the confidentiality of the information and results and will delete all information held on UK NAO systems in line with UK NAO information security procedures.

Responsibilities of the Cour internal coordination team

15 As per ISSAI GUID 1900 (Chapter 4, para 12), the Cour will establish an internal team to coordinate the peer review process and to serve as contact point and support for the peer review team. This team is responsible for:

- providing the review team with all information required; and
- arranging all interviews/consultations with relevant persons within the evidence-gathering phase of the review. This includes external stakeholders such as Parliamentarians and government officials who the review team may need to speak with in relation to the questions set out in Section B of this Memorandum of Understanding.

Joint responsibility for coordination

16 The Cour and the CRTCs will cooperate closely with the reviewers. The Cour's point of contact (POC) is responsible for coordinating with the UK NAO point of contact. The POCs will agree on any written information and/or interviews required during the planning phase of the review. The POCs will engage in frequent progress update meetings to keep the review on track:

- The Cour POC is Paul Serre
- The UK NAO POC is Kevin Summersgill

⁹ Following the INTOSAI Code of ethics, 1998.

Administrative part and reimbursement of costs

Impact of COVID-19 on the peer review process

17 Due to the ongoing COVID-19 pandemic and current quarantine restrictions it is likely that all interviews will be conducted by videoconference. This will be reviewed during the course of the peer review process, subject to UK and French Government travel advice.

18 The Cour will take all necessary steps to safeguard the health and safety of the examiners and the persons they meet, and the examiners undertake to comply with these provisions. Were the review team able to work at the premises of the Cour in Paris but also on the premises of CRC Ile-de-France, in Noisiel, and CRC Hauts-de-France, in Arras, the Cour will provide health and safety risk assessments for staff working in these offices, or at a minimum all sections detailing distancing measures due to the COVID-19 pandemic. The UK NAO will reciprocate if any Cour staff visit our offices in London during the course of the review.

Office space and IT resources

19 The Cour will provide the review team with the office space, tools and IT access necessary for their work. Mr Paul Serre, Deputy Secretary-General of the Cour, will assist the review team in accessing the necessary information and persons.

20 The UK NAO review team will only use UK NAO-provided IT equipment and will follow all UK NAO information security protocols. The review team will store all Cour information in a secure server only accessible by staff involved in the peer review.

21 The Cour will bear all reasonable travel expenses of the examiners to Paris, including:

- return travel by train;
- local public transport to Paris, Noisiel or Arras;
- accommodation in a hotel close to the premises of the Cour and the CRCs;
- daily allowance for meals, calculated according to the rules implemented by the French Cour des comptes, that is, a daily allowance of €93 per day and per person (when breakfast is included in the hotel price, €117 otherwise); and
- the examination supposes a maximum of 65 working days, that is, 13 weeks of work on the spot, in France, for the review team in total – 22 round trips for transport.

The timetable and the report

22 Peer review will begin in September 2020. The review team will establish a review plan identifying the review project and the methodological approach and discuss with the Cour's POC in September.

23 The detailed findings and recommendations of the review will be submitted in English and discussed with the Cour in November 2020.

24 A draft final report will be submitted in English by the end of December 2020, with the aim to submit the final report in both English and French by the end of February 2021.

25 Subject to the impact of COVID-19 noted in Section D, the on-site presence of UK NAO reviewers is planned for October and November 2020 and January 2021. The precise timetable will be adapted according to needs and in agreement with both parties. The draft report will be prepared in English by the examination team and discussed with members of the Cour. The Cour will assist with the translation into French although the UK NAO will provide assurances that the translation is appropriate.

Commitments regarding follow-up to the report

26 The peer review report will be the property of the Cour. The UK NAO undertakes to archive the working documents for a period of five years in line with UK NAO information security protocols.

27 The reviewers and the Cour will share the experience and knowledge gained as widely as possible with a view to improving audit practice and future peer reviews.

Appendix Two

The UK NAO review team

Figure 16

Workstream	Role	Team member
International Relations PMO	Project Director	Kevin Summersgill, Head of IRTC
	Project Manager	Maria-Christina Eskioglou, Audit Manager
	Project Leads (Resourcing and Logistics)	Carol Norman and Pamela Hope
	Analysis/ Research/ Translation (French speakers)	Millie Sadler Jacqueline Chan
WS1: Strategic planning, audit programming and responsive audits	Expert: Topic selection / strategic planning (VFMPQ/ Work programme)	Helen Hodgson, Audit Manager – VFMPQ Emma Willson, Audit Manager, Private Secretary to Gareth Davies Chloe Forbes, Head of Strategy Maria-Christina Eskioglou, Audit Manager (formerly Head of Strategy)
	Expert: Responsive audits (Response team)	Lee Summerfield, Director Response (was Investigations) Mark Bisset, Senior Analyst, Response
WS2: Stakeholder relations – Parliament and government	Expert: Parliamentary Relations	Linda Mills, Audit Manager, Parliamentary relations
	Expert: Parliamentary Relations	Rachel Kift, Audit Principle On secondment as an expert to the UK Parliamentary Treasury Select Committee
	Expert: Local government audit client relations	Phillip Taylor, Audit Manager, Local audit
	Expert: Central government audit client relations	Helen Hodgson, Audit Manager – VFMPQ Emma Willson, Audit Manager, Private Secretary to Gareth Davies Maria-Christina Eskioglou, Audit Manager (formerly Head of Strategy) Jeremy Lonsdale, Director VFM
WS3: Evaluating policy	Expert: Policy evaluation	Jeremy Lonsdale, Director VFM Phil Bradburn, Head of Methodology
WS4: Presenting audit results to citizens	Expert: External relations	Ben Peters, Head of External Communications and External relations team
	Expert: Report production	Helen Hodgson, Audit Manager – VFMPQ Maria-Christina Eskioglou, Audit Manager (formerly Head of Strategy)

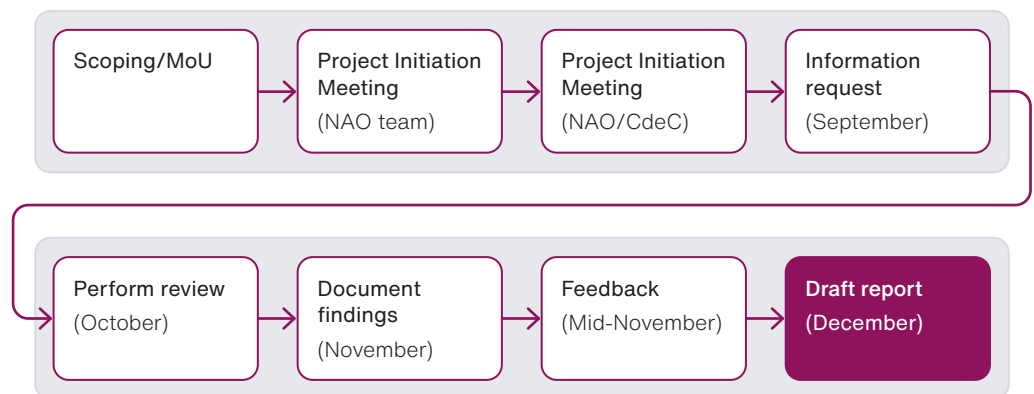
Appendix Three

Our approach and evidence base

1 **Figure 17** shows the review process we have followed, agreed with the Cour des Comptes' (Cour's) representatives in our project initiation meeting on 7 September 2020. We worked closely with the Cour to identify and agree on an evidence base which would enable us to develop a fair and informed view in a short timescale, working remotely.

Figure 17

UK National Audit Office (UK NAO) peer review process



Source: UK National Audit Office review team

2 The Cour provided the UK National Audit Office (UK NAO) with four overall questions and a series of suggested sub-questions as part of the memorandum of understanding (MoU), taken from ISSAI GUID 1900.¹⁰ For each of the four main questions, we asked the Cour to complete an information request template, suggesting:

- **Read** – Documents and data to review;
- **Talk** – Key staff and stakeholders to interview; and
- **Look** – Examples of how the Cour operates we should observe, albeit remotely.

3 Starting in September 2020, the Cour supplied documentation in French. We reviewed and prioritised them so that the Cour could arrange the English translations.

4 We completed our evidence gathering from mid-October to late November 2020, reviewing 137 documents and interviewing 19 Cour and regional and territorial chambers of accounts (CRTC) staff and nine external stakeholders.

5 **Figure 18** overleaf contains the staff and external stakeholders we interviewed.

6 The findings and recommendations were discussed with the First President and his staff on 26 November 2020. All comments have been considered in preparing this report. A draft report was shared on 14 December 2020. The Cour's comments have been carefully considered in finalising our review.

¹⁰ INTOSAI: Peer review guidelines (ISSAI GUID 1900) www.issai.org/wp-content/uploads/2019/08/GUID-1900-Peer-Review-Guidelines.pdf

Figure 18
Peer review interviewees

Name	Role
Catherine Hirsch de Kersauson	General Prosecutor (Cour des Comptes)
Michèle Pappalardo	General Rapporteur (Cour des Comptes)
Christian Charpy	1st chamber President (Cour des comptes)
Denis Morin	6th chamber President (Cour des comptes)
Patrick Lefas	Coordinator of the JF25 strategy, former chamber president (Cour des Comptes)
Christian Martin	President of the CRC Île-de-France
Frédéric Advielle	President of the CRC Hauts-de-France
Yves Rolland	Section President (Cour des Comptes)
Olivier Brandouy	In charge of a mission on the evaluation of public policies by the First President (Cour des comptes)
Philippe Hayez	Section President (Cour des comptes)
Martine Latare	Section President (Cour des comptes)
Xavier Lefort	Secretary General (Cour des comptes)
Christophe Prou	Director of the Court Registry (Cour des Comptes)
Florent Laboy	Director in charge of methods and data (Cour des Comptes)
Jean Michel Thornary	Senior counsellor of the Court (Cour des comptes)
Eric Dubois	Rapporteur général of HCFP
Guillaume Fournière	Magistrate of regional chambers (CRTC)
Amélie Verdier	Budget Director, responsible for preparing the national budget – Ministry of finance
Ted Marx	Communication Director (Cour des Comptes)
Claude Raynal	Senator, President of the Finance Commission of the Senate
Eric Woerth	Député, Chairman of the National Assembly committee responsible for finance
Jean-René Lecerf	President of the Nord departmental council
Francis Brochet	Journalist, Ebra
Raphael Legendre	Journalist, L'Opinion
Bruno Botella	Journalist, Acteurs publics
Inès-Claire Mercereau	Senior counsellor, facilitator of the JF 2025 workshop on the link with the citizen (Cour des Comptes)
Philippe Laurent	Mayor and secretary general of the French mayors' association
Fabrice Malcor	Deputy to the secretary general of the government – Prime minister's office

Source: Cour des Comptes

