



Pierre Moscovici

First President

Established in 1807, the Cour des comptes is located in the Palais Cambon, a purpose-built site constructed in 1912 and representing its symbols and history.

Our role is to conduct independent financial audits, in order to control the proper use of public funds, and to keep the public informed. In the current period of crisis and economic recovery, this mission has never been more relevant.

For more than 200 years, the missions and organization of the Cour des comptes have always evolved, following the same objective, being even more useful to citizens and public decision-makers, in order to contribute actively to the transformation of public action.

I would like to welcome you to our institution, which carries out its missions on behalf of the French people, and invite you to discover its heritage, its activities and its successive evolutions.

■ TIMELINE ■

1807 : Napoleon I founds the Cour des comptes and locates it within the old Court of Accounts in Paris, close to the Sainte-Chapelle.

1842 : The Cour des comptes is moved to the Palais d'Orsay, which also houses the Conseil d'État.

1871 : The Palais d'Orsay is burnt down during the Bloody Week of the Paris Commune. The Cour des comptes takes up residence in the Montpensier Wing of the Palais-Royal, pending the construction of a new building.



The ruins of the Palais d'Orsay by Jean-Alfred Desbrosses

1895 : The architect Constant Moyaux is chosen to reconstruct the Palais d'Orsay. However, the government eventually sells the land to the Orléans and South-West Railway Company with a view to constructing the Gare d'Orsay, now the Musée d'Orsay.

1897 : A law prescribes that the Cour des comptes is to be built on rue Cambon on the site of the old Dames de l'Assomption convent. Only the chapel, known as Notre-Dame de l'Assomption, remains.

1898 : Constant Moyaux wins another architecture tender. He begins with the archive building, which is completed in 1900. Re-named the Chicago Tower in 2009 because its architectural style takes inspiration from the US city's skyscrapers, the building is visible only from inside the Palais Cambon.



1911 : Constant Moyaux dies. His colleague Paul Guadet completes the work. The Palais Cambon, which partially surrounds the archive building and was delayed for financial reasons, nears completion.

1912 : Formal opening of the Cour des Comptes on rue Cambon on October 16, in the presence of French President Armand Fallières and Prime Minister Raymond Poincaré. The building is named Palais Cambon.

1948-1957 : The role and missions of the Cour des comptes are extended. The Palais Cambon becomes too cramped. The government purchases an adjoining building on rue Saint-Honoré.

2007 : On the occasion of the 200th anniversary of the Cour des comptes, the Palais Cambon undergoes renovation and embellishment work under the First Presidency of Philippe Séguin. The archive building is transformed into offices, with the Chicago Tower welcoming the Cour des comptes' administrative staff in 2009.

2012 : 100th anniversary of the Cour des comptes moving to the Palais Cambon.

■ OFFICE OF THE FIRST PRESIDENT ■



Main Staircase

The Main Staircase has been a listed historic monument since 1979. On the first floor, it opens onto the Main Hall for access to the offices of the First President and the General Secretary.



Office of the First President

The Office of Pierre Moscovici, who has been First President of the Cour des comptes since 3 June 2020, is on the first floor.

The Louro Faia furniture and the carpet were created by Sylvain Dubuisson in 1990. Woven at the Savonnerie Manufactory between 1993 and 1996, the carpet, known as *L'Énigme ou de la Sphinx à Œdipe*, features the text (in Greek) of the riddle put to Oedipus by the Sphinx.

Main Staircase

Between the office of the First President and the second floor, Constant Moyaux created a suspended, reinforced cement concrete staircase inspired by the aerial stone architecture of François Mansart. The staircase is adorned with a winding, Art Nouveau, wrought-iron banister crafted by Bouline et Pilliard Frères. The bottom of the banister features a marble ball inserted into copper.



Office of the First President

The tapestry, after Ung No Lee, « Manufacture de Beauvais », *Water*, 1990.

■ SECOND FLOOR ■



Main Staircase statues and tapestries

The two statues by Henri Vernhes opposite the landing on the second floor represent Law and Justice (on the right, with a sceptre). They are enclosed by two tapestries commissioned for the 100th anniversary of the Palais Cambon. *La Cour impériale* (on the right), woven at the Gobelins Manufactory after Van Pool, features a bust of Napoleon sculpted by Antonio Canova, surrounded by the founding texts of the Cour des comptes. *La Cour républicaine*, woven in Beauvais, was designed by Vincent Bioulès. The assembled judges symbolise collegiality.



Ceiling on the second floor

The circular ceiling decoration was painted by Henri Gervex in 1910. First President Hérault is handing a manuscript to the allegory of Justice, while the allegory of History is documenting the event under the watchful eye of ancient and modern judges of the Cour des comptes. The owl symbolises wisdom and vigilance.

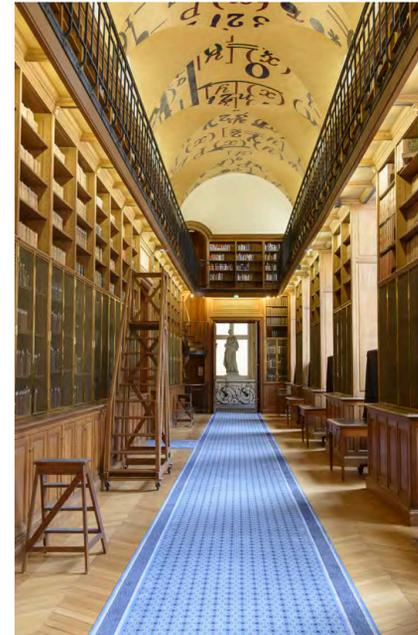
Judges' Circle

Designed by Constant Moyaux, the Judges' Circle is a meeting area. It houses the Pierre Moinot collection of judges' private works written since 1807.



Great Chamber

As well as a coffered and panelled ceiling, the Great Chamber is decorated with four tapestries: *La Chaste Suzanne* (after A. Coypel, woven at the Gobelins Manufactory in 1783), *Le Triomphe d'Apollon* and *Le Triomphe de Vénus* (after N. Coypel, both woven at the Gobelins Manufactory at the end of the 17th century), *Saint-Pierre et Saint-Jean guérissant les paralytiques* (after Raphael, woven at Beauvais in 1690). A broken pediment supports the two sculptures of Knowledge (with the book) and Justice (with the sword). Engraved onto the pediment is Article 15 of the Declaration of the Rights of Man and of the Citizen of 1789, "The society has the right of requesting account from any public agent of its administration", which forms the cornerstone of the Cour des comptes.



Philippe Séguin Gallery

Constant Moyaux is responsible for the interior, featuring oak panelling, spiral staircases and a mezzanine. The fresco by Bernar Venet was unveiled by President Jacques Chirac during the Cour des comptes' 200th anniversary in 2007. The Gallery took the name of Philippe Séguin following his death in 2010.



Library

The library is the reading and resource room. The coffered ceiling is decorated with the coats of arms of some of the towns and cities whose accounts were audited by the Cour des comptes prior to the creation of the regional courts of audit in 1982. Above the door to the Great Chamber is a portrait of Napoleon I in his coronation robe by Georges Devillers, a pupil of the artist David. A marble slab lists the names of the First Presidents and their years of appointment. It is engraved whenever a First President leaves office.

Deliberation Chambers

The Deliberation Chambers – the Cambacérés room (see photo), the Mollien room, the Barbé-Marbois room and the Lebrun room – are where the Division Presidents and Master Auditors meet to deliberate over the reports submitted by the Audit Judges.





■ GENERAL PROSECUTOR'S OFFICE ■



Office of the General Prosecutor

This office is currently occupied by Catherine Hirsch de Kersauson, who has been General Prosecutor since 23 May 2019. As the guardian of procedures, the General Prosecutor's administration is responsible for overseeing the enforcement of laws, providing the Cour des comptes with its opinions and helping it to make better decisions.



Staircase of the Prosecutor's Office

■ MAIN COURTYARD ■



Main Courtyard,
Inner Façade

The Palais Cambon has four wings surrounding a main courtyard. It was designed to house the various offices and services of the Cour des comptes (around 200 rooms). Since 1994, the façades of the Palais Cambon, as well as those of the Chicago Tower, have been listed historical monuments. It is a Republican building with an architecture that displays many symbols.



■ CHICAGO TOWER ■



Chicago Tower

This ingenious and innovative building made from non-flammable reinforced concrete is the first example in France of 10 storeys spread over a height of 30 metres. The Tower, which has two listed façades and two blank façades, is an architectural jewel inspired by the Chicago school. It contained the Cour des comptes' archives (around 400,000 files) until 2007. Since its 2009 renovation, it houses around 200 employees.



The mortarboard, worn by the judges is a symbol of authority.



The oil lamp is an illustration of the motto of the Cour des comptes: *Dat ordinem lucendo* (light restores order). It helps the judge to shed light on the accounts.



The stack and the axe symbolise power.



The mirror symbolises the true and fair picture that the accounts audited by the Cour des comptes must present.



The scales symbolise justice.

■ HISTORY ■



The Cour des comptes is the oldest of the *grands corps de l'État*. It is the successor to the Curia Regis (King's Court) of the Middle Ages, which sat in the Sovereign's residence on Île de la Cité in Paris.

An 1190 order issued by Philip II, Augustus, mentions the procedure for presenting public accounts to the King in his Court or to the Court itself representing the Sovereign. In 1256, Louis IX, Saint Louis, confirmed the role of auditors, who, as of 1303, sat in a specific room of the Palais de Justice known as the *camera computorum* (the Court of Accounts). The institution was first established as a separate royal chamber by an order of Philip V, The Tall, in 1320.

In the Middle Ages, other courts of accounts were set up outside Paris. They enjoyed significant power until the 16th century.

These courts of accounts were dissolved during the Revolution. By way of a 1791 decree, the National Constituent Assembly

entrusted the legislative body with settling the nation's accounts, supported by an auxiliary technical body known as the *Bureau de Comptabilité* (Bureau of Accounting). However, the *Bureau de Comptabilité* did not have enough resources or authority to guarantee that public funds were being used properly.

Thus, Napoleon I decided to re-establish a financial jurisdiction, giving rise to a law of 16 September 1807 which established the present Cour des comptes. This centralised, authoritative body reported to the Emperor alone on the basis of accounting compliance audit. Control was exercised using court-like procedures, with written contradictory procedures and collegiate decisions.

The role and missions of the Cour des comptes have expanded considerably since then, but the principles of independence, collegiality and objection still exist to this day.

Cour des comptes



■ THE PALAIS CAMBON ■



Cour des comptes
13, rue Cambon
F-75100 Paris Cedex 1
Ph +33 1 42 98 95 00
www.ccomptes.fr

