

INTERNATIONAL ACTIVITIES OF THE FRENCH COUR DES COMPTES

The international dimension of the Cour des Comptes is a priority for its First President, Pierre Moscovici.

Through its international activities, the Court of Accounts contributes to the influence of its model, that of an independent supreme audit institution (SAI) with jurisdictional missions, as well as to France's influence and the promotion of the rule of law.



These activities of the Court and the regional and territorial audit chambers (CRTC) are reflected in external audit mandates from international organizations, bilateral and multilateral cooperation initiatives, and participation in the production of international professional standards within the international organization of SAIs (Intosai).

EXTERNAL AUDIT

External audit assignments include financial and management audits, in compliance with international auditing standards.

The First President of the Cour des Comptes currently performs external audits for three international organizations: the Council of Europe, the World Trade Organization (WTO) and the United Nations (UN).



The UN's audit

The UN's audit portfolio is organized around four pillars of highly strategic importance:

1. peacekeeping operations ;
2. development (in particular the United Nations Development Program, UNDP);
3. human rights and the Office of the United Nations High Commissioner for Refugees (UNHCR);
4. climate issues.



The first field audit missions focused on peacekeeping operations, the reception of Ukrainian refugees in **Romania** (UNHCR) and UNDP activities (six field office audits: **Argentina, Burundi, Egypt, Chad, Thailand and Turkey**).



BILATERAL COOPERATION

On its own initiative, or at the request of donors such as the World Bank or the European Commission, the Court helps to build the capacity of SAIs seeking to reach maturity, through training and consultancy.



This bilateral cooperation takes the form of long-term (**Senegal, Algeria**) or short-term (**Morocco**) peer-to-peer twinings, cooperation agreements (**Brazil, China, Chile**), participation in projects run by the Intosai Development Initiative (IDI) or Expertise France (Burundi), or one-off missions (**Romania, Latvia, Colombia**).

These actions contribute to consolidating the rule of law and strengthening governance in these countries.



The CRTCs are represented by the Grand Est regional chamber (CRC) in Eurorai, a European organization of regional public finance audit institutions, and are also involved in cooperative initiatives with their regional counterparts: peer review by the Auvergne-Rhône-Alpes CRC for its Geneva counterpart in **Switzerland**; involvement in Court partnerships (contribution by the Réunion CRC to cooperation projects in the **Comoros and Madagascar**); cooperation agreement between the Nouvelle-Aquitaine CRC and its counterpart in Fès-Meknès, **Morocco**.

MULTILATERAL COOPERATION

The Court plays an active role in international bodies such as Intosai and Eurosai (the European organization for SAIs). The Court is also one of IDI's main technical and financial partners, within the framework of its support projects for so-called fragile SAIs: PAP-APP (**Madagascar**) and GSAI (**Benin and Lebanon**).



Within Intosai, the Court is a member of several working groups, notably on the fight against corruption and money laundering, the evaluation of public policies and programs, and environmental audits. It will be actively participating in the Intosai Task Force on Citizen Participation and Civil Society Engagement.

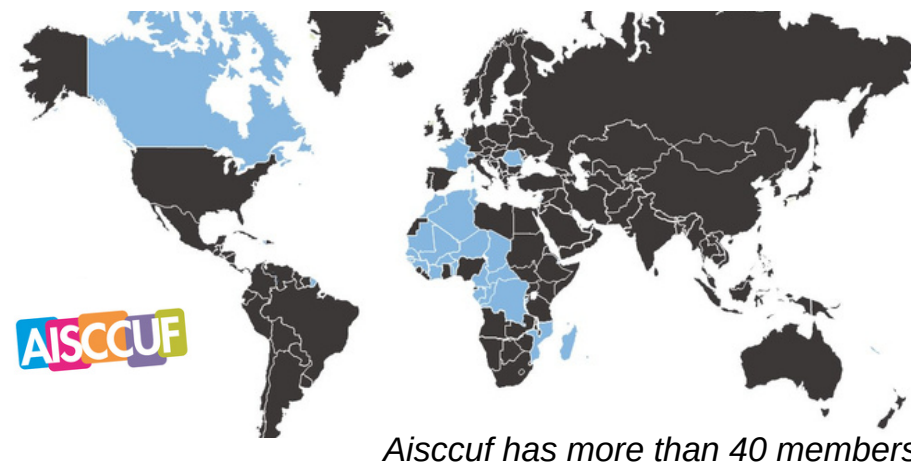


In all these international forums, the Court contributes to the enrichment of exchanges between peers, participates in the professionalization of SAIs and in the development of international professional standards, at the same time as it promotes and develops its jurisdictional model.



FRENCH-SPEAKING SAIS

The Court is the permanent secretariat of the Association of SAIs having in common the use of French (Aisccuf), one of 16 institutional networks in the French-speaking world under the aegis of the Organisation Internationale de la Francophonie (OIF).



The Declaration on the Independence of SAIs

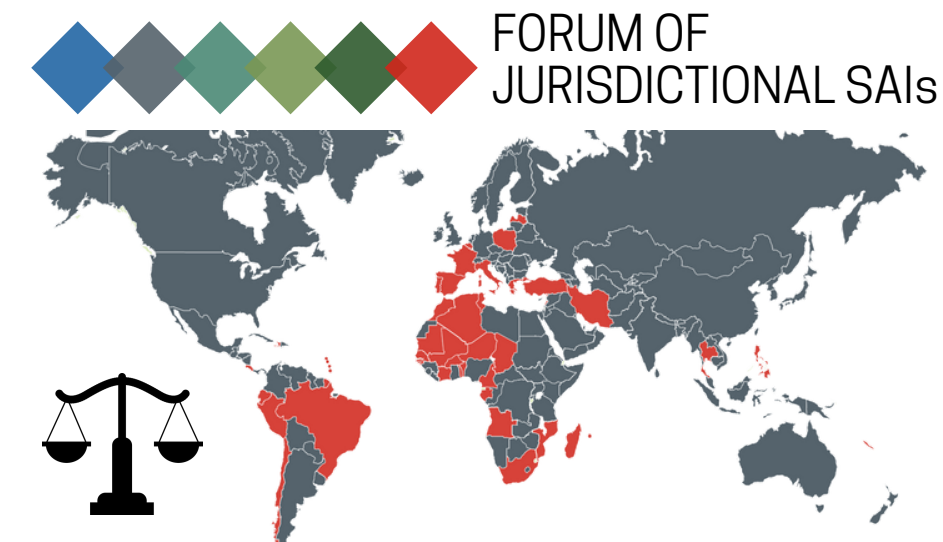
The Aisccuf Declaration, adopted in 2022, reiterates Aisccuf's commitment to the values and principles recognized by the UN of the independence of the heads and members of SAIs, and their irremovability and immunity in the exercise of their functions.

With this declaration, Aisccuf invites Intosai and international donors to recognize, when a country has two institutions claiming SAI status, the one with the best level of independence, in legal and practical terms, in terms of freedom of programming and publication of its work.



PROMOTING THE JURISDICTIONAL MODEL

The Court has jurisdictional powers (it judges public managers who have committed serious mismanagement offences), which guarantees the independence of its members and enables it to more effectively sanction mismanagement offences discovered during its audits, or to follow them up with legal action under criminal law.



Through the Forum of Jurisdictional SAIs, the Court promotes the 7 essential advantages of SAIs exercising their jurisdictional functions, and contributes to their recognition and enhancement.

This jurisdictional model has been adopted by 25% of SAIs, particularly in Europe, Africa and Latin America. It is attractive: recently, the SAIs of **South Africa** and **Latvia** have acquired jurisdictional powers.



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