



# THE IMPACT OF THE COUR DES COMPTES ' ACTIVITY : DOES THE FRENCH SAI MAKE A DIFFERENCE TO CITIZENS ?

Sigma roundtable on reporting practices to increase impact

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# INTRODUCTION : THE COUR DES COMPTES



## THE COUR DES COMPTES

- **Cour des comptes or Court of accounts is the French SAI**
- **Dates back to 1807 in its current shape, but has much more antique origins**
- **Initially conceived as a judicial body**
- **Has kept in its general organization, status and mandate, some elements of this nature, at various degrees**



## THE COUR DES COMPTES

**The jurisdictional activity is of a specific nature and has been diminishing over the years:**

- **Judgement of the accounts produced by the « public accountants » who are personally and financially responsible for the regularity of the reported transactions**
- **It is a civil not a penal responsibility : not a punishment but a compensation**
- **Accountants are not responsible for the opportunity (≠ authorising officer) and their responsibility is limited**
- **99 judgements in 2013 : a reduced activity**



## THE COUR DES COMPTES

**However, most of the work is of a non-judicial nature and encompasses :**

- **The financial (attestation) audit of the state accounts including the production of an audit opinion**
- **Ditto for the social security system**
- **The audits of various state organizations, covering all components of the public sector (except local government)**
- **The conduct of performance audits focusing on a specific aspect of a public policy (e.g. : investment in high-speed trains, the funding of research)**



## THE COUR DES COMPTES

- **Question : How stands the Cour des comptes by ISSAI 12 and its request for a SAI to “ make a difference to the lives of citizens” ?**
- **Impossible answer but a possible approach via looking at**
  - 1. Reporting obligations and practices : statutory vs. discretionary, format, addressee, contents and reports’ publishing**
  - 2. How to make the difference through better work programming, public communication and media coverage, improving recommendations and measuring their impact.**



# PART 1 : REPORTING OBLIGATIONS AND PRACTICES



## STATUTORY/MANDATORY ANNUAL AUDIT REPORTS

- **Required by the Audit Law, the Organic Budget Law or the Law on Social Security**
- **6 annual mandatory reports :**
  - ✓ **“Annual report” (traditional reporting since 1807, a compendium of typical or exemplary audit findings + activity report of the CdC)**
  - ✓ **Annual certification (financial attestation) of the State accounts**
  - ✓ **Annual report on the State budget execution**
  - ✓ **Annual certification (financial attestation) of the Social Security accounts**
  - ✓ **Annual report on the execution of the law on Social Security financing**
  - ✓ **Annual report on the status and perspectives of the public finance (not an audit report)**



## DISCRETIONARY REPORTING

- **Compliance and performance audit reports**
  
- **Policy evaluation reports**



## FORMAT, ADDRESSEES, CONTENTS OF REPORTS

- **Standard reporting format : communication of the full report by a president of a chamber to the auditees, other counterparts involved in the audit and mentioned in the report (typically : « umbrella » ministries of the audited entity, other stakeholding ministries and bodies and for the totality or parts of the report,), the Ministry of Finance in practically all cases.**
- **Topics of special importance are reported separately and directly to the minister(s) concerned, and/or the Prime Minister via so-called « référés » (in principle, very short reports of no more than 5-6 pages).**
- **The Parliament (2 chambers) receives reports it has committed (ca. 10/year), référés, reports on public sector enterprises. This can result in hearings of the Court or the administration concerned in presence of the Court, by parliamentary commissions..**



## PUBLICATIONS

- **According to their legal basis annual statutory reports are published :**
  - ✓ **In « hard » format**
  - ✓ **In digital format, posted on the Court's website and downloadable**
- **Référés are made public and posted on the website 2 months after being communicated to Parliament, (with the addressee's answers**
- **Reports to Parliament**
- **So called « Thematic reports (reports on a specific topic or policy)**
- **Except for statutory reports (whose publication is mandatory) the Court can decide which reports it makes public**
- **One limit : legally protected secrets (defense, private life, business secret etc.)**



PART 2: HOW BEST TO SATISFY THE CDC'S  
AUDIENCE EXPECTATIONS AND MAKE THE  
DIFFERENCE TO CITIZENS ?



## RELEVANT WORK PROGRAMMING

- **Programming procedure established on the basis of the audit law and its implementing rules + general brief of the Premier président + specific annual briefs.**
- **3 years' audit planning revised every year on the basis of a global risk assessment and the definition of priority axes.**
- **1 year planning defining audits to be performed and the allocation of resources.**
- **3 and 1 year programmes decided by the Premier président with the Comité du rapport public et des programmes (CRPP) under the guidance of the « Rapporteur général ».**
- **This does not concern the mandatory reporting or the work for the Parliament (subject to negotiation with the Parliament).**
- **Based on the activity of head of audit sectors responsible for monitoring of the respective sectors, via policy watch, press and documentation, permanent personal contact with auditees and their environment etc.**



## PUBLIC COMMUNICATION AND MEDIA COVERAGE

- **A structured communication directorate : 3 staff in 2010, 12 staff in 2019**
- **Press conference for each annual report + media campaign (interviews, summaries etc.) and nearly every thematic report**
- **Website : efforts to make it clearer and more accessible**
- **Layout of the reports : still to improve but drafter encouraged to clarify and simplify language, to bring straightforward messages, to use more « infographics » and to make « smart » recommendations to the auditees**
- **Development of executive summaries and of press releases**
- **Development of social network : CdC present on Twitter, Facebook and LinkedIn + Email-Newsletter**
- **« Open Door » days : attract over 5000 visitors each year**



# PUBLIC COMMUNICATION AND MEDIA COVERAGE

Indicators	2012	2013	2014	2015	2016	2017	2018
Press articles	3 648	2 707	16 320	30 022	26 824	35 413	37 929
Number of visitors/year	144 000	642 090	633 492	643 180	662 831	653 947	665 011
/month	12 000	53 508	52 791	53 598	55 236	54 496	55 418
Twitter followers	2 500	9 700	?	?	46 765	64 453	72 625
Linkedin accounts	?	?	?	?	6 622	8 983	16 103
Facebook followers	-	-	-	?	3 576	5 469	6 878
Emails received	885	1 087	918	981	1 087	1 262	1 676
Letters received	323	246	132	404	510	507	573



## PUBLIC COMMUNICATION AND MEDIA COVERAGE

- **Drastic development of the CdC's coverage by the media and within social networks in the last ten years.**
- **Positive feedback : increase in audience, increase in the public trust in the CdC (cf. current « great debate »), CdC is one of the most favorite public bodies in the public opinion.**
  
- **But there are risks to such a situation and a need for remedies and mitigation**



## PUBLIC COMMUNICATION AND MEDIA COVERAGE

- **Risks**

- ✓ Risk of selecting audit work in view of the expected media coverage : programming bias
- ✓ Risk of doubts about the results of the audit activity.
- ✓ Risk of expectation gap in public opinion : why so much talk about the SAI if things remain unchanged ?
- ✓ Risk of saturation of the public space by too many reports and publications
- ✓ Risk of affecting public moral by systematic negative findings

- **Remedies**

- ✓ More professional and objective programming
- ✓ Better information about the role and mission of the CdC
- ✓ Expressing positive views when appropriate (dissemination of good practices)
- ✓ More sober publishing (and auditing ?) activity (number and size of reports)
- ✓ Analysing media coverage



## RECOMMENDATIONS POLICY

- **Historically no formal recommendations produced by the CdC because of the separation of powers and the refusal to interfere in the management of the auditees but also by fear of irrelevance and missing professionalism. Only findings were reported without conclusions.**
- **20-25 years ago, change of situation, but only formalised 10-15 years ago on the basis of the instructions of the Premier président, prepared by various working groups.**
- **Necessity to make recommendations recognised but also to ensure follow up.**
- **Rate of implemented recommendations set as a CdC budgetary programme indicator**
- **Set up of a strong and standardised system of follow up recommendations, including a scoring system.**
- **Rate of implementation is currently 75%**



## RECOMMENDATIONS

- **Need to improve the current recommendations model**
- **Too much work spent on follow up for uncertain results : great variety in the type of recommendations**
- **Need for strengthening the calibration of the recommendations as well as their scoring**
- **Need to improve the SMART nature of the recommendations**
- **Need to work on the quality of the recommendations, if possible in interaction with the auditees : recommendations of a better quality (and possibly less recommendations) will improve their follow up !**



CONCLUSION : IN SPITE OF GREAT PROGRESS OVER  
THE LAST 20 YEARS,  
THERE IS STILL WORK TO DO !



THANK YOU FOR YOUR ATTENTION!