

Cour des comptes



Chambres régionales
& territoriales des comptes

FRENCH REGIONAL AND TERRITORIAL CHAMBERS OF ACCOUNTS AND PERFORMANCE ASSESSMENT

EURORAI SEMINAR 2023

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1.

THE FRENCH CONTEXT



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- **The Cour des comptes and 17 regional and territorial chambers of accounts (RTCAs) .**
- **A decentralised State : regional and local authorities are politically and legally autonomous.**
- **The assessment of public policies is less developed than in other countries of Northern Europe.**



RTCAS MAIN MISSIONS

- The RTCAs review the management of regional authorities and bodies within their remit. They examine **the correctness, i.e. compliance with the law on expenditure and public contributions, the economical use of public funds, the effective use.**
- **RTCAs take part in thematic investigations on a very wide variety of subjects** (23 joint enquiries with the Cour des comptes in 2023). **Part of this work leads to the publication of public thematic reports but can also be published in the Cour des comptes' annual public report.**
- **RTCAs contribute to the evaluation of public policies and the way these are implemented locally.**



2.

REVIEW OF LOCAL MANAGEMENT



REVIEW OF LOCAL MANAGEMENT - METHODOLOGY

- **An audit control plan** on the basis of risk analysis.
- **Usual audit control topics** : reliability of accounts, financial situation, public purchase process, human resources management, other topics.
- **Methodology** : questionnaires, interviews, data base queries, on-site visits.
- The use of external experts is rare, as well as the comparison with other countries.
- **An organisational audit.**



SUMMARY OF RECOMMENDATIONS

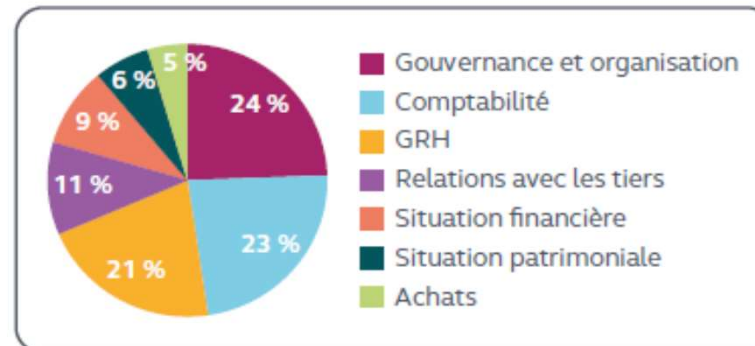
- **Since 2015, the law provides for monitoring of recommendations within a one-year period.**
- **Results of the national synthesis for two years (2020 and 2021) based on 717 reports and 2 000 recommendations every year show that 79 % of the recommendations are partially or fully implemented.**



TYOLOGY OF RECOMMENDATIONS

- **Main subjects of the recommendations :**
 - Governance : 24%
 - Accounting : 23%
 - Human resources management : 21%

Répartition par domaine des recommandations suivies en 2020 et 2021



Source : Cour des comptes



TYPOLOGY OF RECOMMENDATIONS

- **More than 800 on human resources management**
- **About 500 on the reliability of accounts**
- **400 on the quality of budgetary and accounting information**
- **200 on the pooling of resources between public bodies.**
- **200 on public purchase process**
- **About 50 on fare policy for public services**



3.

THE ASSESSMENT OF PUBLIC POLICIES



3.1

A JOINT THEMATIC INVESTIGATION ABOUT FESTIVALS AND TERRITORIES



METHODOLOGY

- **A sample of 8 festivals** : les chorégies d'Orange, le festival lyrique d'Aix-en-Provence, le festival d'Avignon, les Francofolies de la Rochelle, le festival mondial de marionnettes de Charleville-Mézières, festival Furies, festival Passages, festival Musica.
- **A joint investigation between the Cour des comptes and 3 RCTAs** (Provence-Alpes-Côte d'Azur, Nouvelle Aquitaine, Grand Est).

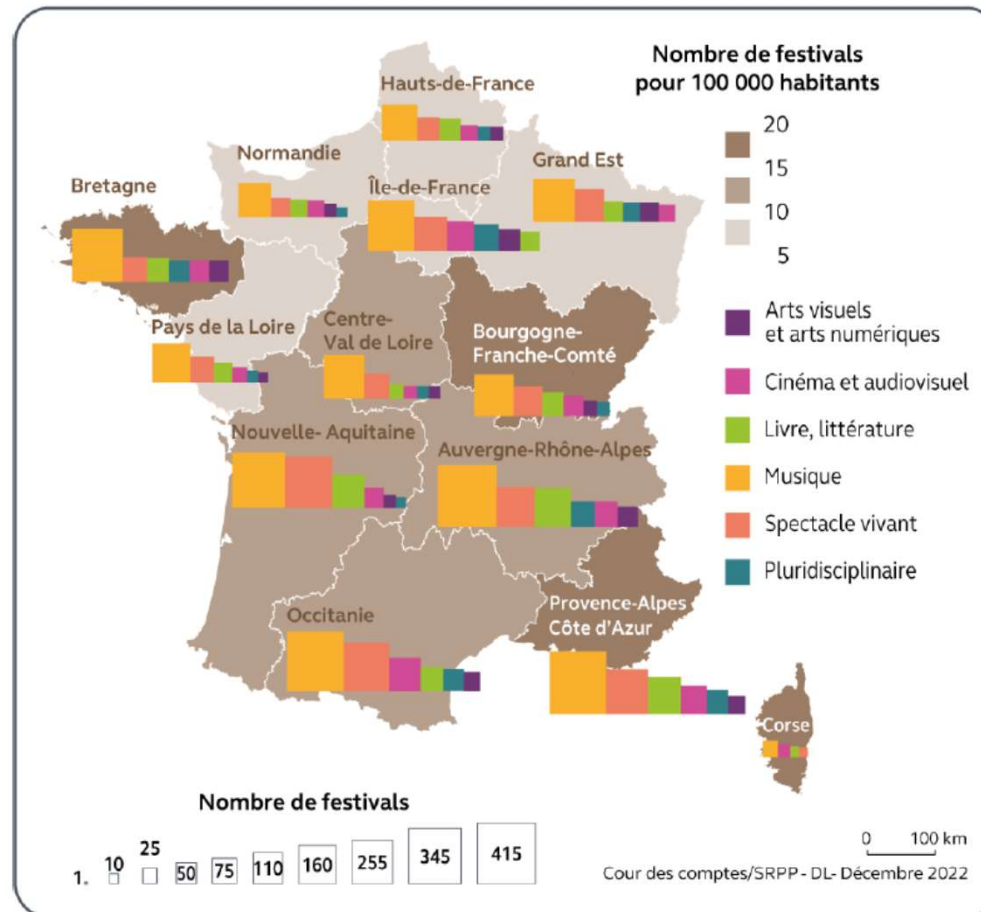


OVERVIEW

- **A large number of festivals in France in 2022** (more than 7 000).
- **75% are performance art festivals.**
- **75% have a budget of less 270 k€**, 20% a budget of between 270 k€ and 1,4 M€, 6% a budget exceeding 1,4 M€.
- **56% draw less than 5 000 festival goers** and only 6% more than 50 000.



Carte n° 1 : répartition des festivals sur le territoire national (données 2019)



Source : Cour des comptes d'après données du ministère de la culture/DEPS



METHODOLOGY

- **A methodological guide** defining :
 - The main issues;
 - The objectives;
 - The scope of the survey;
 - The time frame;
 - 5 lines of inquiry :
 1. **Governance**
 2. **Results achieved in relation to the objectives set**
 3. **Economic model**
 4. **Target audiences**
 5. **Economic impact on the territory**



THE CLASSIFICATION CRITERIA



FESTIVAL D'AIX—EN—PROVENCE
3—22 JUILLET 2019

Festival international d'art lyrique d'Aix-en-Provence

Art lyrique

Créé en 1948

Budget exécuté : 22 M€

Part des subventions publiques : **39 %**

- État : 4,2 M€
- Collectivités : 4,3 M€

Part des ressources propres : **35 %**

- Billetterie : 3,6 M€
- Mécénat et partenariats : 4,0 M€



Les chorégies d'Orange

Art lyrique

Statut :
Société publique locale depuis 2018

Créé en 1869

Budget exécuté : 4,2 M€

Part des subventions publiques : **33 %**

- État : 0,4 M€
- Collectivités : 1,2 M€

Part des ressources propres : **62 %**

- Billetterie : 2,2 M€
- Mécénat et partenariats : 0,4 M€



KEY POINTS

- **Festivals have been funded primarily by regional and local authorities.**
- **A significant growth in the number of festivals for 40 years which helped to a better distribution of the cultural offer in France.**
- **The need for more effective governance.**
- **Unclear objectives and the lack of feedback.**



3.2

THE EVALUATION OF PUBLIC POLICIES



NEW MISSIONS

- **Since early 2023, RTCAs have some new missions.** They are competent to evaluate public policies within their jurisdictions and also to publish thematic regional reports.
- **The assessment of public policies is a new skill to acquire.** The control teams need to be trained for.
- **It becomes necessary to develop partnerships, especially with universities and data providers.**



A SPECIFIC METHODOLOGY

Example of the evaluation of the policy to fight against the proliferation of green algae in Britain :

- A joint evaluation between the Cour des comptes and the regional chamber of accounts of Britain.
- 54 stakeholders.
- An advisory committee composed of experts and stakeholders, set up in November 2019.
- A regional and territorialized approach (8 catchment areas).



A SPECIFIC METHODOLOGY

- Analysis and use of different public databases;
- Around 100 interviews with European, national, regional and local stakeholders;
- A survey of 2 784 farmers;
- A comparison with 4 European countries : Ireland, Netherland, Belgium and Denmark.
- A public thematic report published in July 2021 with 5 strategic orientations and 11 recommendations.