

## Regional External Public Finance Audit Institution

Name of the institution	Regional Audit Chamber of Brittany
Website	<a href="http://www.ccomptes.fr/fr/crc-bretagne">http://www.ccomptes.fr/fr/crc-bretagne</a>
Postal address	3, rue Robert d'Arbrissel – CS 64231 – 35042 RENNES CEDEX
E-mail	<a href="mailto:crcbretagne@bretagne.ccomptes.fr">crcbretagne@bretagne.ccomptes.fr</a>
Telephone	33 (0)2 99 59 72 72
Position of the institution	State service
Audit remit	<p><b>a. Judicial examination of accounts</b></p> <p>The Regional Audit Chamber of Brittany examines the accounts of public bodies within its remit (<b>territorial authorities, local public establishments, some national public establishments, in particular healthcare institutions</b>). The RACB verifies the <b>regularity of the accounts</b> and that public accountants perform their duties properly. Public accountants may be held liable by the accounting magistrate (personal and pecuniary liability). The audits result in <b>judgements</b>. When the RACB finds that some persons have irregularly interfered in the handling of public funds, it can declare them “<b>de facto</b>” <b>accountants</b> and compel them to produce an account which shall be judged under the same conditions as an account prepared by a certified public accountant.</p> <p><b>b. Financial audit and management audit</b></p> <p>The RACB reviews the management of public authorities under its remit (<b>territorial authorities, public establishments, social and medico-social establishments and private healthcare institutions</b>) or of those bodies whose financial and management audit has been delegated to it by the National Court of Audit (<b>public health institutions, universities, consular chambers</b>, for example). The Audit Chamber can also audit the management of their satellite bodies governed by private law (<b>semi-public companies, local public undertakings, associations</b> receiving financial support of more than 1,500 euros).</p> <p>In accordance with the Code of Financial Jurisdictions (the National Court of Audit and the Regional Audit Chambers), financial audit and management audit relate to the <b>regularity</b> of management actions, the <b>economy of the means</b> employed and the <b>assessment of the achieved results</b> in relation to the objectives set by the deliberating assembly or body.</p> <p><b>c. Control of budgetary acts</b></p> <p>Upon a referral of the matter by the prefect, the RACB participates in the control procedures of budgetary acts of territorial authorities. To do this the Audit Chamber offers the prefect measures to implement <b>when a budget has not been adopted within the time limit</b> required by law or <b>when an imbalanced budget has been passed</b>, when a compulsory expenditure has not been entered in the budget or even <b>when an administrative account is rejected or heavily in deficit</b>.</p>

Internal organisation	1 president, 3 sections, 1 prosecutor's office, 13 two people teams, 1 accelerated audit cell, 1 general secretariat, 1 documentation centre, 1 archives department
Personnel	53 officials of which 1 president, 3 presidents of section, 1 public prosecutor for financial matters, 19 magistrates, 19 auditors, 15 administrative staff
Total budget 2018	206,952 euros
President	Sophie Bergogne

## Region

Name of the region	Brittany
Official website	<a href="http://www.bretagne.bzh">www.bretagne.bzh</a>
Capital city	Rennes
Area of the region	34,022 km <sup>2</sup>
Population	3.273 million
Lower administrative levels	4 departments, 2 metropolises (Rennes, Brest) – 14 urban area communities – 43 groupings of communes/municipalities
Regional budget 2018	1.538 million euros
Debt	993 million euros