

Le contrôle de qualité dans les chambres régionales des comptes

Quality control in regional audit chambers

*Key points in the French Regional Audit
Chambers' system*

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L'influence d'une organisation juridictionnelle

The influence of a court system

- Les juridictions et l'audit du management

Audit offices with judicial status and management audit

- Les CRC sont intégrées à un réseau national structuré

French RAIs are part of a structured national network

1 - Le code des juridictions financières organise le statut des auditeurs et la procédure qui s'applique à leurs travaux

1 - The Code of financial jurisdictions organizes the status of the auditors and the procedure applying to their works

- Les CRC sont des juridictions, même si les audits de gestion ne sont pas des jugements

The RAIs are courts, even if management audits are not considered courts judgments

- Les dispositions du code garantissent les grands principes de l'audit :

The code provisions provide the major principles of the audit:

The Code of financial jurisdictions organizes the status of the auditors and the procedure applying to their works

- Independence
- Impartiality and confidentiality
- The recruitment profile
- Collegiality
- The defence of rights of the institutions subject to the audit implemented by the RAI

2 – Le contrôle de la qualité des audits est assuré par plusieurs instances de magistrats

2- The quality control of audits is performed at different levels

- L'organisation collégiale

- *The collegiate structure*

2- The quality control of audits audit is performed at different levels

- Le ministère public
- *The Public Prosecutor*
- *Organization and duties*
- *Quality control guidelines*

2- The quality control of audits is performed at several levels

- La Mission permanente d'inspection des CRC
- *The permanent supervisory body of the RAIs*
- L'évaluation des magistrats par leur hiérarchie
- *Evaluation of judges by the President of the RAI*

3 - Une qualité également assurée par des dispositifs d'élaboration des audits et de suivi de leur réalisation

3 - The quality of audits is also ensured by a number of devices used when preparing the audits and monitoring their implementation

-Les dispositifs qui encadrent l'élaboration

- The mechanisms that govern the preparation and conduct of the audits

3 – Preparation and supervision of the audit implementation:

The mechanisms that govern the preparation and conduct of the audits:

- *Ethics*
- *Audit planning*
- *Audit tools, methods and procedures*
- *The « jurisprudence » of the RAIs*

3 – Preparation and supervision of the audit implementation

- Le contrôle a posteriori de la qualité
- *Ex-post verification of the quality of audits*
- *Monitoring the recommendations made by the RAIs*
- *The performance plans and reports in the Finance Act*

Conclusion

- Les différents éléments qui garantissent le contrôle qualité des CRC correspondent aux normes internationales de l'audit

The different elements that ensure the control of the quality of local government audits performed by the RAIs meet the requirements of International Standards for Supreme Audit Institutions (ISSAIs).

Conclusion

- Les nouvelles normes professionnelles de la Cour des comptes vont concerner le contrôle qualité des examens de gestion des CRC

The reflection requested by the First President of the French Court of Audit should lead in 2013 to a system of professional standards which will contain the formalization of quality control procedures in management reviews performed by the French RAIs.