



EUROPEAN
ORGANIZATION
OF REGIONAL
AUDIT INSTITUTIONS

EURORAI SEMINAR

Toulouse, 24 October 2003

**Communicating and reporting the audit:
A comparative approach of practices in four countries –
France, Germany, Spain and the United Kingdom**

**Working papers for the second session
“The different types of annual reports produced
by regional audit institutions and their public impact”**

Example: Regional Audit Chambers in France

Speakers:

Alain PICHON, President of the Audit Chamber of Provence-Alpes-Côte d’Azur

Guy PIOLÉ, President of the Audit Chamber of Languedoc-Roussillon

EURORAI
SEMINAR ON
COMMUNICATING AND REPORTING THE AUDIT

TOULOUSE, 24 OCTOBER 2003

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**THE DIFFERENT TYPES OF ANNUAL REPORTS PRODUCED BY REGIONAL AUDIT INSTITUTIONS
AND THEIR PUBLIC IMPACT**

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Introduction

Article 15 of the Declaration on the Rights of Man and of the Citizen of 26 August 1789 includes the following statement:

"Society has the right to demand that every public agent be held accountable for his administration."

In their role as sovereign judicial institutions, commissioned by the law to audit the local public sector, Regional Audit Chambers (*chambres régionales et territoriales des comptes, CRTCs*) are therefore obliged, morally if not legally, to provide reports on their activities.

With this principle established, however, its application in practice becomes complex and subtle, due to two different kinds of considerations:

- CRTCs belong to a greater constellation of financial jurisdictions (audit offices with judicial status), including the National Court of Audit (*Cour des comptes*) which is legally obliged to publish an annual report containing a section devoted to the activities of the CRTCs as a whole. Conversely, the law does not oblige each CRTC to provide an annual report on its activities, however they are not forbidden to do so, as long as certain stipulations in terms of form, content and procedure are adhered to (I and III).
- CRTCs deliver judgments, issue opinions and reports which, depending on the various remits, comply with the principle of public information and communication to the citizen. Accordingly,