

Cour des comptes



Chambres régionales  
& territoriales des comptes

# CHECK IN PERIOD OF COVID-19

## SÉMINAIRE EURORAI , SARAJEVO

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Chambre régionale des comptes Grand Est

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# I. THE HEALTH CONTEXT AND ITS CONSEQUENCES



## I. THE HEALTH CONTEXT & ITS CONSEQUENCES

### France (metropolitan):

**3 epidemic waves from February 2020 to June 2021 ⇔ 3 periods of strong containment decided by the Government:**

⇔ **March 17 to May 10, 2020 (55 days)**

⇔ **October 30 to December 4, 2020 (46 days)**

⇔ **April 3 to May 2, 2021 (29 days)**



## I. THE HEALTH CONTEXT & ITS CONSEQUENCES

### Implications for the active population in France:

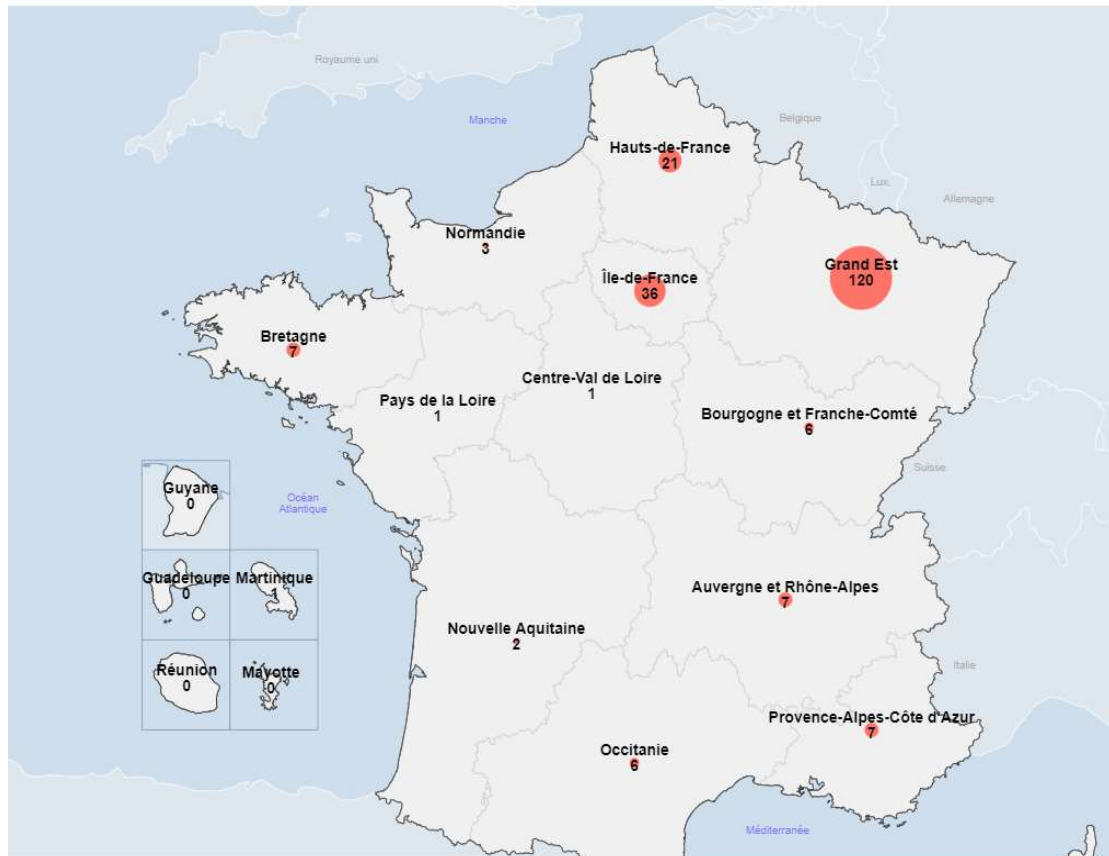
- **Prohibition or strict limitation of travel**
- **Very limited access to workplaces (excluding hospital services, emergency services and public safety)**
- **Teleworking from home for all jobs that allow it**
- **Short-time working compensated for other jobs...**



# I. THE HEALTH CONTEXT & ITS CONSEQUENCES

## Grand Est Region very strongly affected by COVID-19 in late February/early March 2020

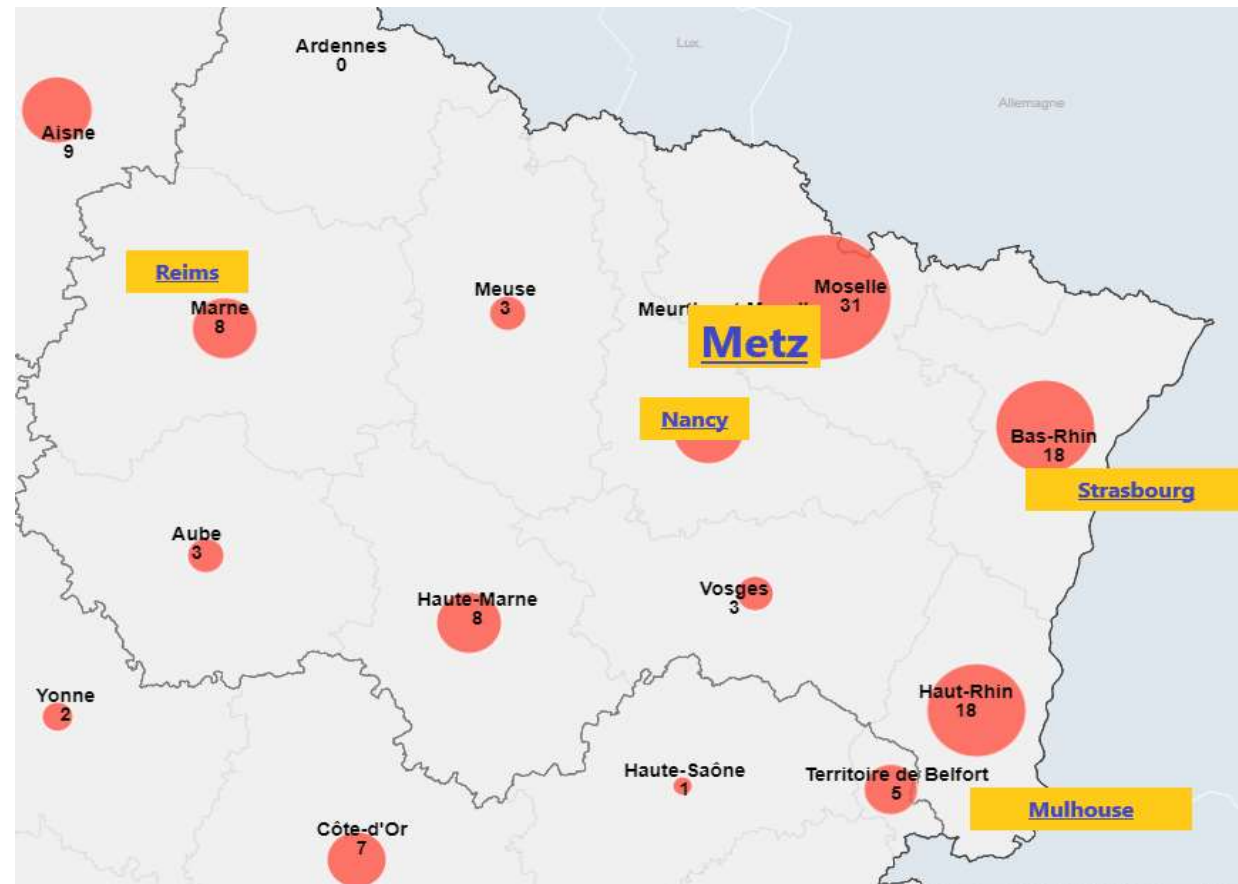
Nombre cumulé de personnes décédées par sexe - hommes et femmes, 2020-03-18 - Source : Etablissements de santé déclarant des cas confirmés de COVID-19 dans SI-VIC





## THE HEALTH CONTEXT & ITS CONSEQUENCES

In particular, 3 departments: Moselle, Bas-Rhin and Haut-Rhin



Source: Santé publique France GÉODÉS / © 2020 - IGN/Adm. Express - IGN/Insee



## I. THE HEALTH CONTEXT & ITS CONSEQUENCES

### Implications for CRC Grand Est:

- **Implementation of a business continuity plan as of March 12, 2020:**
  - Suspension of business travel to high-risk areas (Haut-Rhin...)
  - Introduction of homework for some collaborators (in case of school closures)
  - Information on the implementation of reinforced measures (3rd phase) ⇔ suspension of all travel and meetings, generalized teleworking,...



## I. THE HEALTH CONTEXT & ITS CONSEQUENCES

### Other consequences:

- **Emergency Legislative Response (COVID Law 23/03/2020, legislative decrees 25/03/2020):**
  - Postponement of local elections to June and July 2020
  - Possibility to approve the budgets (2020) and accounts (2019) of local authorities until July 31, 2020
  - Temporary relaxation of budgetary and accounting rules applicable to local authorities
- **Objective: to ensure the continuity of public services (national or local)**





## II. THE ORGANIZATION OF THE CHAMBER AND THE CARRYING OUT OF THE CONTROLS



## II. THE ORGANIZATION OF THE CHAMBER...

### **Major issue in March-April 2020:**

- **To continue control missions with all staff working from home**

### **Key Questions to the Chamber:**

- **Ability to maintain a working community ?**
- **Adequacy of tools and work environments for all staff ?**
- **Auditors' ability to perform remote controls ?**
- **Maintenance of college work (review and validation of control reports) ?**
- **Capacity of controlled agencies or local authorities to manage a control of the chamber ?**



## II. II. THE ORGANIZATION OF THE CHAMBER...

### **Identified difficulties:**

- **No individual or collective experience of this situation**
- **Need for management to support teams**
- **Manage the risk of isolation from the interlocutors**
- **Adapting to the constraints of controlled entities**

### **Identified strengths:**

- **Flexible working arrangements**
- **Experience of "off-site work" for various controllers**
- **Highly digitized work environment**
- **Rapid implementation in the CRC of effective technical solutions: video-conference on PC, doubling of the VPN network**



## II. THE ORGANIZATION OF THE CHAMBER...

### **Focus on tools:**

#### **Use since 2015-2016 of digital applications allowing dematerialized controls:**

- **CDG-D ⇔ access to the accounts of local authorities and public institutions**
- **ORC ⇔ search for supporting documents (invoices, contracts, procedures, decisions...)**
- **ALTAIR ⇔ assistance in the control of remuneration in local authorities and public institutions**
- **ANAFI ⇔ analyses of the financial situation of the public institutions controlled by the CRCs**
- **ACTES ⇔ access to local authorities budget decisions**
  
- **... Not to mention, all online information / data : internet, intranet of French financial courts**



## II. THE ORGANIZATION OF THE CHAMBER...

ANAFI: retrieve accounting data and produce an analysis of the financial situation

### ANAFI - Analyse financière M14 (en Euros)

V.... (n° SIRET : 21880516600012)

#### 1 - Les performances financières annuelles

##### 1.1 - La capacité d'autofinancement brute

en €	2015	2016	2017	2018	2019	2020	Var. annuelle moyenne
<b>Ressources fiscales propres (nettes des restitutions)</b>	10 797 242	11 278 014	11 343 299	11 282 889	11 194 847	10 797 385	0,0%
+ Fiscalité reversée	-249 903	-674 811	-365 219	-675 241	-592 794	-396 477	9,7%
<b>= Fiscalité totale (nette)</b>	<b>10 547 339</b>	<b>10 603 203</b>	<b>10 978 080</b>	<b>10 607 648</b>	<b>10 602 053</b>	<b>10 400 908</b>	<b>-0,3%</b>
+ Ressources d'exploitation	2 624 146	2 186 009	2 598 391	2 078 506	2 109 278	1 637 174	-9,0%
+ Ressources institutionnelles (dotations et participations)	2 669 503	2 257 883	2 007 786	1 796 387	1 736 505	1 775 492	-7,8%
+ Production immobilisée, travaux en régie	77 473	83 625	104 701	100 777	60 308	65 650	-3,3%
<b>= Produits de gestion (A)</b>	<b>15 918 461</b>	<b>15 130 720</b>	<b>15 688 959</b>	<b>14 583 318</b>	<b>14 508 144</b>	<b>13 879 225</b>	<b>-2,7%</b>
Charges à caractère général	5 118 765	4 537 428	4 787 999	4 533 919	5 052 573	4 126 630	-4,2%
+ Charges de personnel	6 105 226	5 947 038	6 046 680	6 155 037	6 353 527	6 221 064	0,4%
+ Subventions de fonctionnement	735 761	755 898	459 451	446 527	432 917	393 840	-11,7%
+ Autres charges de gestion	483 812	489 762	487 942	546 448	554 143	555 311	2,8%
<b>= Charges de gestion (B)</b>	<b>12 443 565</b>	<b>11 730 126</b>	<b>11 782 071</b>	<b>11 681 931</b>	<b>12 383 160</b>	<b>11 296 845</b>	<b>-1,9%</b>
<b>Excédent brut de fonctionnement (A-B)</b>	<b>3 474 896</b>	<b>3 400 594</b>	<b>3 906 888</b>	<b>2 901 387</b>	<b>2 114 983</b>	<b>2 582 379</b>	<b>-5,8%</b>
<i>en % des produits de gestion</i>	<i>21,8%</i>	<i>22,5%</i>	<i>24,9%</i>	<i>19,9%</i>	<i>14,6%</i>	<i>18,6%</i>	
+/- Résultat financier	-338 699	-315 879	-298 135	-278 229	-259 504	-237 511	-6,9%
dont fonds de soutien - sortie des emprunts à risques	0	0	0	0	0	0	
- Subventions exceptionnelles versées aux services publics industriels et commerciaux	0	0	0	0	0	0	
+/- Solde des opérations d'aménagements de terrains (ou +/- values de cession de stocks)	0	0	0	0	0	0	
+/- Autres produits et charges excep. réels	-34 521	-29 925	-109 502	5 719	504 390	2 188 172	
<b>= CAF brute</b>	<b>3 101 676</b>	<b>3 054 790</b>	<b>3 499 251</b>	<b>2 628 877</b>	<b>2 359 870</b>	<b>4 533 040</b>	<b>7,9%</b>
<i>en % des produits de gestion</i>	<i>19,5%</i>	<i>20,2%</i>	<i>22,3%</i>	<i>18,0%</i>	<i>16,3%</i>	<i>32,7%</i>	



## II. THE ORGANIZATION OF THE CHAMBER...

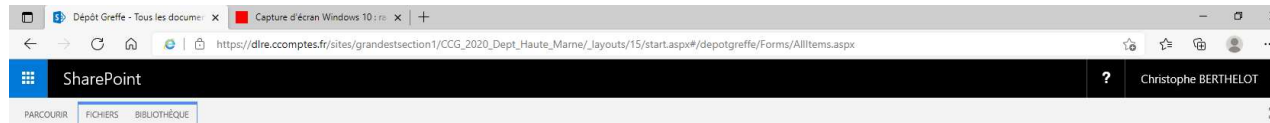
### **Focus on tools:**

#### **Generalization of digital files and collaborative spaces to manage a control from A to Z (SharePoint) :**

- **Organization of control phases**
- **Instruction to the controlled entities**
- **Management of college work**
- **Production of control reports (interim reports, final reports)**
  
- **Control staff access to these tools via secure private vital network (VPN)**



## II. THE ORGANIZATION OF THE CHAMBER...



Dépôt Greffe

Rechercher dans ce site

Nouveau Télécharger Synchroniser Partager Autres

Tous les documents Tous les docs en tableau Rechercher un fichier

ID	Nom	Titre	Commentaire	Taille du fichier	Modifié	Modifié par	Créé	Créé par
14	0-OUVERTURE DU CONTROLE	...			3 avril 2020	Alexander, Olivier	3 avril 2020	Alexander, Olivier
2	1-RIOP	...			12 février 2020	tâches DLRE, planifiées	12 février 2020	tâches DLRE, planifiées
5	2-ROP	...			12 février 2020	tâches DLRE, planifiées	12 février 2020	tâches DLRE, planifiées
238	3-Réponses au ROP	...			5 juillet	Dempt, Brigitte		
8	4-RIOD	...			5 juillet	Dempt, Brigitte		
11	5-ROD	...			5 juillet	Dempt, Brigitte		

Faites glisser des fichiers ici pour télécharger



2-ROP - 1-ROP

Rechercher dans ce site

Nouveau Télécharger Synchroniser Partager Autres

Tous les documents Tous les docs en tableau Rechercher un fichier

ID	Nom	Titre	Commentaire	Taille du fichier	Modifié	Modifié par	Créé	Créé par
224	2021-06-03-n°0830-M. LACROIX_CD52_ROP-AR	...		1751 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
225	2021-06-03-n°0831-M. SIDO_CD52_Partie_ROP-AR	...		1366 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
226	2021-06-03-n°0832-Mme CHEVALIER_CD52_Extait_ROP-AR	...		443 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
227	2021-06-03-n°0833-M. DUMONT_CD52_Extait_ROP-AR	...		547 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
217	2021-06-03-n°0834-M. LALLEMAND_CD52_Extait_ROP-AR	...		511 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
218	2021-06-03-n°0835-M. GUIMBAUD_CD52_Extait_ROP-AR	...		220 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
236	AR-2021-06-04-n°0830-M. LACROIX_CD52_ROP	...		403 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
237	AR-2021-06-04-n°0831-M. SIDO_CD52_Partie_ROP	...		377 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
232	AR-2021-06-04-n°0832-Mme CHEVALIER_CD52_Extait_ROP	...		381 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
233	AR-2021-06-04-n°0833-M. DUMONT_CD52_Extait_ROP	...		369 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
234	AR-2021-06-04-n°0834-M. LALLEMAND_CD52_Extait_ROP	...		348 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
235	AR-2021-06-04-n°0835-M. GUIMBAUD_CD52_Extait_ROP	...		389 KB	11 juin	Dempt, Brigitte	11 juin	Dempt, Brigitte
219	extrait préfet de région ROP CD52	...		120 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
220	extrait SEM Charles de Gaulle ROP CD 52	...		126 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
221	extrait SNCF Réseaux ROP CD 52	...		122 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
222	extrait VNF ROP CD 52	...		122 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
230	FCJ RRNC ROP Dpt Haute Marne	...		810 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
231	FCJ RRNC ROP Dpt Haute Marne	...		1281 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
228	FIPULO-ROP Dpt Haute Marne	...		196 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
229	FIPULO-ROP Dpt Haute Marne	...		1110 KB	3 juin	Dempt, Brigitte	3 juin	Dempt, Brigitte
216	projet ACH extrait préfet de région	...		117 KB	31 mai	Pascale TAILLOU	31 mai	Pascale TAILLOU

DLR-é: digital control files



## II. THE ORGANIZATION OF THE CHAMBER...

### **Focus on tools:**

#### **Use of exchange and videoconferencing applications**

- **For internal meetings and consultations**
- **For the controls teams' interviews with the audited institutions**
- **For collegial (deliberate) meetings on control reports**

**(... but, unauthorized tools for court proceedings)**





## III. THE RESULTS



### III. THE RESULTS

- ❑ No interruption of CRC controls during the 3 containments
- ❑ But, suspension of new controls during the 1st confinement and postponement of hospital controls scheduled for 2020
- ❑ Continuation of collegiate work (meetings, deliberations,...) and training activities (within the chamber or the French financial courts)
- ↔ Production of controls generally maintained, but:
  - With longer lead times for some controls
  - With a decrease in the number of pronounced judgments



### III. THE RESULTS

Evolution of the production CRC Grand Est

	2019	2020	2021*
Interim reports	32	38	35
Final reports	33	20	39
Judgements	36	9	17
Controls on budgetary acts	25	26	40
Participation in French financial courts investigations	8	9	9

(\*) : résultats au 15 octobre 2021



## IV. FEEDBACK FROM CONTROL TEAMS



## IV. FEED BACK FROM CONTROL TEAMS

### 1°) About the carrying out of the controls:

- **The first lockdown was the most complicated period**
- **The "digitization" of the work and procedures has generally facilitated the work of the control teams during these periods**
- **The tools made available (workstations, VPN, video-conferencing) have developed and improved**

### 2°) About relations with controlled institutions

- **They were difficult, especially in 2020, because some organizations were strongly affected by the health crisis and they did not all have the same level of equipment and "digital culture".**
- **Then, the use with controlled institutions applications allowing remote exchanges (SharePoint, video-conferencing,...) became commonplace**



## IV. FEED BACK FROM CONTROL TEAMS

### 3°) About Professional Relations in the Chamber

- **Complicated situation for newcomers (no benchmark on the functioning of the Chamber, no experience of controls, no habit of remote work, ...)**
- **Progressive learning of the remote operation of control teams (email, telephone, video-conference,...)**
- **Request for support and accompaniment from the management**
- **Development of professional autonomy, through mentoring and distance learning**



THANK YOU FOR YOUR ATTENTION

