

## AUDIT OF LOCAL POLICIES REGARDING EMERGING RISKS

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## THE GRAND EST REGIONAL CHAMBER OF ACCOUNTS

#### A PRESENTATION





## Regional and territorial chambers of accounts

- Creation in 1982 as a measure of the first Devolution Act
- One of the 17 French regional and territorial chambers of accounts
- Its jurisdiction: the entire Grand Est territory of 57 433 km², counting 5.6 millions inhabitants.



## THE GRAND EST REGIONAL CHAMBER OF ACCOUNTS SITS IN METZ





mu	<b>9 500 local organisations</b> , including: <i>1 region /</i> 9 counties / over 5 200 nicipalities / 244 social facilities and hospitals / close to 4 000 other public legal ities
	34,4 billions euros under the chamber's review;
	Magistrates (31) and auditors (25) compose audit teams Administrative staff (30 people)
	60 reports per year
	200 recommendations, 82% implemented within a year



# LOCAL POLICIES FACING NEW ENVIRONMENTAL AND SOCIAL RISKS



## THREE EXAMPLES OF REPORTS RELATED TO POLICIES DESIGNED TO FACE NEW RISKS

The increasingly frequent occurrence of crises and disasters related to new environmental and social risks necessitates an adaptation of public policies. The French regional chambers of accounts have fully taken these new challenges into account in planning their work.

Three examples of recent audits by the French regional chambers of accounts illustrate this evolution:

- 1. Sustainable forest management
- 2. Urban adaptation to climate change
- 3. The capacity of local authorities to insure themselves against new environmental and social risks



## 1. SUSTAINABLE FOREST MANAGEMENT FACING NEW RISKS

In 2024, the Court of Accounts and the regional chambers of accounts examined the **sustainable forest management policy**. This is a major issue because forests cover one third of French territory.

#### The situation is particularly serious today due to:

- the increasing frequency of <u>wildfires</u>;
- water shortages;
- the proliferation of <u>tree diseases and pests</u>.

The work carried out by the Grand Est regional audit chamber focused on the forests of the Vosges county.





#### **Two key findings emerge** from the work conducted:

- An increasing vulnerability of the Vosges forest massifs:

They have been severely affected by the bark beetle crisis (a parasitic insect) since 2018. The woods are deteriorating. 5% of the total area of the Vosges forests is affected. One third of this forest could disappear within 10 years.



- Public policies still insufficiently developed due to the dispersion of resources and the large extent of private forest land



#### The chamber formulated **two main recommendations**:

- □ plan a multi-year schedule of public authorities' investment operations in forests to ensure their renewal;
- ☐ Improve the coordination of sustainable forest management policy, notably by involving private forest owners with local authorities through 'forest charters'.



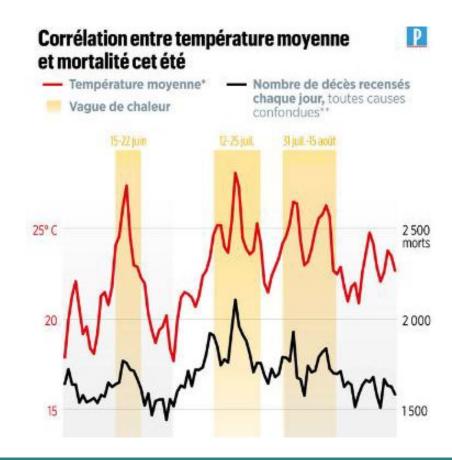


#### 2. URBAN ADAPTATION TO CLIMATE CHANGE

Recent events have highlighted the increased mortality associated with the severe heatwaves that Europe now experiences during the summer period.

In order to address this issue, the Grand Est regional chamber of accounts an inquiry in 2024 into the adaptation of major cities to rising temperatures:

- Greening city centers;
- Creating water features (fountains, reflecting pools);
- Adapting urban planning.





Two major findings emerge from the Grand Est regional chamber of accounts:

- ☐ The adaptation strategies currently implemented by major cities only partially address the challenges of climate change; in particular, greening initiatives are systematically prioritized even though they are insufficient to meet all the challenges;
- ☐ The projected costs of these strategies are poorly understood and anticipated;





#### **Recommendations:**

- Diversify urban climate change adaptation measures;
- Improve policy coordination among the different levels of local authorities
- "Le choix d'ici" :
  Christophe Strassel,
  President of the Grand
  Est regional chamber
  of accounts YouTube





## 3. THE INSURABILITY OF NEW RISKS: A MANAGEMENT CHALLENGE FOR LOCAL AUTHORITIES









At the end of 2024, the Bourgogne-Franche-Comté regional chamber of accounts published a flash audit on **the insurability of the local authorities in its region** (2022–2023).

Local authorities take out insurance contracts to cover the risks they face in managing their responsibilities:

- Environmental risks: flooding, wildfires, drought...
- Social risks: an increase in violent social events

#### Findings:

- ☐ Weakened by the health crisis and the multiplication of climatic losses, as well as by violent social events, insurers have balanced their books by raising their rates;
- An insufficient risk prevention and management culture within local authorities and a legal and technical framework of insurance contracts that is not always well understood;
- ☐ More and more municipalities are foregoing insurance or can no longer find an insurer to face new risks



#### **Recommendations:**

- □ Better risk prevention
- ☐ Allocate sufficient resources to insurance expenditures
- ☐ Advance understanding of assets and associated risks





### AUDIT METHODS TO BE ADAPTED TO NEW ENVIRONMENTAL AND SOCIAL RISKS



The nature of the environmental and social risks faced by public policies necessitates the implementation of new working methods within oversight institutions:

- Mobilization of scientific expertise: for its audit on urban adaptation to climate change, the Grand Est regional audit chamber hired a climatologist; furthermore, a standing scientific council was established to provide as broad an expertise as possible on the main current issues (public health, climate, digital technology...).
- □ A programming that better takes these new issues into account: since 2023, the Grand Est regional chamber of accounts has chosen to schedule a targeted audit on the theme of climate change every year; likewise, the Court of Accounts has been entrusted by the legislature with the mission of annually assessing the implementation of the measures of the Climate and Resilience Act.
- □ Adapted communication: on September 16, Pierre Moscovici, First President of the Court of Auditors, published the first annual report on the ecological transition.

