



# A FRENCH EXPERIENCE

From Inspection  
to Control and  
Audit



## A Culture of Inspection

**In each Ministry there is a General Inspection or General Control Unit**

**It carries out a two-sided activity:**

- Checking (inspection) and counseling the Ministers
- The inspection unit is made up of high profile civil servants

## A Culture of Inspection

**Some administrative structures have both internal and external control units**

**e.g. the Ministry of Budget and Finances**

- General Inspection and General Control
- Central administrative structures comprising de-concentrated units have specific inspection or control divisions for the respective de-concentrated units

## A Progressive Approach

**Adoption by the public sector of quality accounting standards and rules from the private sector**

**Steering role in this approach: the DGCP – General Directorate of Public Sector Accounting (today the DGFIP – General Directorate of Public Finances)**

- It is the state accountant
- It is the partner of the Certifying Body
- It is the contact point for all central administrative structures

## A Progressive Approach

**Implementation of the Framework on Internal Financial and Accounting Control starting with 2001**

**Support from external consultancy companies in order to formalize the Guidelines**

**Permanent cooperation with the Court of Auditors**

**An adapted draft issued by the Court of Auditors**

**An administrative organization tailored to the demands of internal control**

# A Progressive Implementation of the Theory of Public Audit

## **Joint leadership ensured by DGFIP and the Court of Auditors**

- Court of Auditors – DGFIP relation
- Creation of control and inspection bodies

## **Cooperation with organizations in charge with audit standards (French Institute for Internal Audit and Control)**

# Passing the System Regulations

**Decree of June 28, 2011**

**Prime Minister's Circular of June 30, 2011**

**Decree of November 7, 2012**



## Nowadays: a Shared Culture



**Leading role of budget controllers and ministry accountants**

**Special structures set up within each ministry**