



**MINISTÈRE
DE L'ÉCONOMIE,
DES FINANCES
ET DE LA RELANCE**

*Liberté
Égalité
Fraternité*

**Conseil de normalisation
des comptes publics**

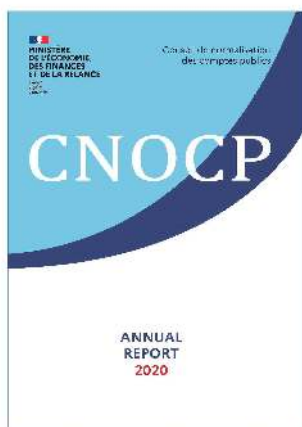
CNOCP Newsletter

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[Annual Report 2020](#)

The CNOCP published its Annual Report 2020



In spite of the circumstances that prevailed in 2020, the Public Sector Accounting Standards Council (Conseil de normalisation des comptes publics or “CNOCP”) pursued its endeavours and continued to make headway. The commitment and readiness by all to advance the CNOCP’s mission was on full display, owing to the progress that has been made in teleworking technologies, which helped the Council maintain a sustained pace of meetings and consultations; the General Secretariat successfully organised 42 working group meetings and 13 meetings for the specialised commissions and the Board, gathering a total of nearly 240 experts.

The Council forged ahead on all ongoing projects: the maintenance of standards for the Central Government and its operators, the production of accounting standards manuals for local public entities and social security organisations, the issuance of specific opinions, and contributions to European and international work.

Despite these trying times, we expect that the first versions of the Accounting Standards Manuals for Local Public Entities and Social Security Organisations will be finalised in 2021, thus completing the work that began a dozen years ago to provide the public sector with a complete set of accounting standards adapted to its specific characteristics and based on a common and consistent conceptual framework.

The CNOCP's work, however, is far from over.

In addition to maintaining existing standards and putting the finishing touches on the final versions of these manuals, new work needs to be done on several fronts including, and in particular, the issue of consolidation, the marriage of general accounting and other accounting tools used by public entities, and how to best optimise the use of said general accounting which was lamented as being underutilized by the Government Audit Office (Cour des Comptes) in its recent report on the governance of public finance. These new developments will call for enhanced cooperation with the relevant services, preparers, certifiers, and users of the accounts. Lastly, the CNOCP must continue to participate in the international arena, where recent progress will inevitably influence public management through the effect of progressive convergence required by the development of international cooperation in public policy.

More about

- [+ CNOCP Annual Report 2020 \(English\)](#)
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