

# A unique organisation watchdog for government

Through its continual watching of the publicly funded bodies and businesses that it inspects, its auditing engagements and its public management consulting work, CGefi has a broad view of public bodies. The work of the CGefi sections cuts across boundaries, mainly for interministerial projects relating to the transformation of government. Between 2017, when they were set up, and 2021, the sections produced 45 guides and tools.

## Section working groups

### Section 1

#### Organisation performance and management

- . Pay and HR matters
- . Financial performance and public investment control
- . Property management
- . Users of auditing tools
- . Competition

### Section 2

#### Transforming and supporting organisations

- . Modernisation of governance
- . Digital, innovation and service quality
- . Structural transformation of organisations
- . Overseas and local areas



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## General Economic and Financial Oversight Department

*Analysing risks and assessing  
performance of publicly funded bodies  
for better management of public funds*

Reporting to the Minister for the Economy, Finance and the Recovery, the **General Economic and Financial Oversight Department** (CGefi) watches 400 publicly funded bodies and publicly owned enterprises.

Its auditing and consulting expertise make it a benchmark department not only for risk control but also for government modernisation and public policy evaluation.

Through its collegial structure, CGefi can build on and enhance its role as a watchdog for the governance, risks and performance of the publicly funded bodies and publicly owned businesses that it inspects. It uses its expertise pool in the public interest.

## CGefi facts and figures<sup>1</sup>



<sup>1</sup> [2021 annual report](#)



## Inspection: CGefi's core activity

CGefi works with 400 businesses and organisations in which the State has interests (companies, government-funded institutions, public interest groups, etc.) or which are classified as public policy agencies. From EDF (French Electricity Company) to the National Forestry Commission (ONF), from the SNCF (National Railways) to the national social security funds, from the Post Office to the national employment agency (*Pôle emploi*) to major seaports, CGefi covers many sectors of key importance, such as agriculture, town and country planning, the environment, transport, trade, research, energy, arms, broadcasting, employment, training and healthcare.

In their work the auditors focus on **risk analysis, performance evaluation** and **safeguarding the interests of the State**. The continuous nature of inspection enables the auditors to play an early-warning, monitoring and advisory role to safeguard the State's financial and budgetary interests and thus contribute to governance and the modernisation of public management.



## Consulting: recognised expertise over a wide field

Drawing on its members' diversity and wealth of experience, CGefi has consulting and evaluation capacities in most fields relating to public policy and management, structure of government, support for change, and economic modernisation.

It carries out its work, at ministers' request, on its own or in partnership with other inspectorates or control bodies. **In 2021, CGefi completed 13 consulting engagements.**

After refocusing on its core activity – inspection - CGefi will no longer have consulting or evaluation units in its structure but will remain a ministerial expertise and resource pool to inform and support structural changes in the public sector and evaluate the latter's performance.



## Auditing: a certified activity to tie in with the Ministerial Internal Auditing Unit and the Inspectorate General of Finance (IGF)

The CGefi Audit Unit is a key player in the **internal auditing system of central government and the Ministry of Finance**. Its work comes in the form of consulting and assurance audits in order to analyse organisational, financial and accounting risks, evaluate governance and management processes and make internal control systems more robust. Its remit covers not only publicly funded bodies and private businesses that receive public funding but also the departments of the Ministry.

Since 2012 the work of the Audit Unit has been certified as complying with IIA (Institute of Internal Auditors) international standards for the professional practice of internal auditing. This certification, provided by the French Institute of Internal Auditing and Control (IFACI), was renewed in 2015 and again in 2019. A follow-up audit in 2021 confirmed this certification.

In 2021, despite the continuing health crisis, CGefi was able to carry out **17 audits** (as against 16 in 2020), on its own or in partnership with other central government audit departments. The Audit Unit has also begun to improve its skills and tools in the field of digital data processing.

Discussions about internal auditing and the functions of CGefi have stressed the need for closer linkage between the CGefi Audit Unit and the **Ministerial Internal Auditing Unit (MAIMAI)**, which will come under the Inspectorate General of Finance (IGF) in 2022.



## CGefi is changing in 2022

In 2022, CGefi will continue its dual transformation, refocusing on its core activity, namely economic and financial inspection of businesses and organisations within its remit, whilst carrying through **senior civil service reform**, which means, for CGefi, as for all general inspectorates and control departments, the **phasing out of general economic and financial auditors as a body** and the introduction of **a new managerial employment framework** on 1 January 2023.