Cour des comptes

Chambres régionales
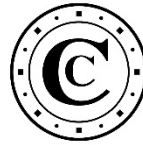& territoriales des comptes

REMOTE AUDIT, CHALLENGES AND SOLUTIONS
THE FRENCH SAI EXPERIENCE

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CONTEXT AND CHALLENGES

COVID-19

COVID CALENDAR

Lockdown

- March 5 : participation to Eurosai Hackathon in Praha
- March 11 : first local lockdown (south west of France, Montpellier)
- March 16-20 : national lockdown
- March 23 : public health emergency laws

- May 11 : end of lockdown
- July 11 : end of emergency

First internal measures

- Feb 26 : first medical information in SAI local networks
- March 11 : teleworking allowed in some places
- March 13 : widespread use of teleworking

SAI STATE OF PREPAREDNESS

Pre available resources

- **Hardwares** : many Deployed laptops (75%)

- **Softwares and applications** : a largely de materialised SAI world
  - application mapping
  - IT Transformation program (2014-2020)

- **Communications and Cybersecurity** :

  - VPN solutions already in use
  - No guaranty on domestic internet access

- **Data** : IT systems, info center in place

- **Institutional practices** :

  - No previous practice of e-audit
  - No specific guides
  - But dematerialized questionnaires, Zoom, Sharepoint used
  - No paper strategy
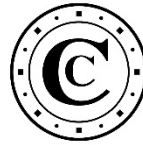 - Teleworking allowed on demand

#TransfoNum

REMAINING CHALLENGES

General challenges :

- All jurisdictions are not at the same level of preparedness : environment, hardware's, practices
- All controlled entities are not at the same level :
  - sporadic answers to questions
  - absent agents
  - nothing blocking but delays

Specific challenges :

- which audit bodies should continue to be kept under control? : Hospitals, health facilities, and other administrations ?
- Which internal services must be kept face-to-face ?
- Should standard procedures for presidency, general secretariat, court registry be adapted ?
- Travels, auditions, internal and external meetings ?
- Will IT infrastructures be able to match the demand ?

STAND HERE
STAY 1.5M
APART

SOLUTIONS

A SCALABLE SYSTEM TO ADAPT AS CLOSELY AS POSSIBLE TO THE ISSUES AT STAKE

Audit questions (institutional)

- permanence of services : Registry, presidency
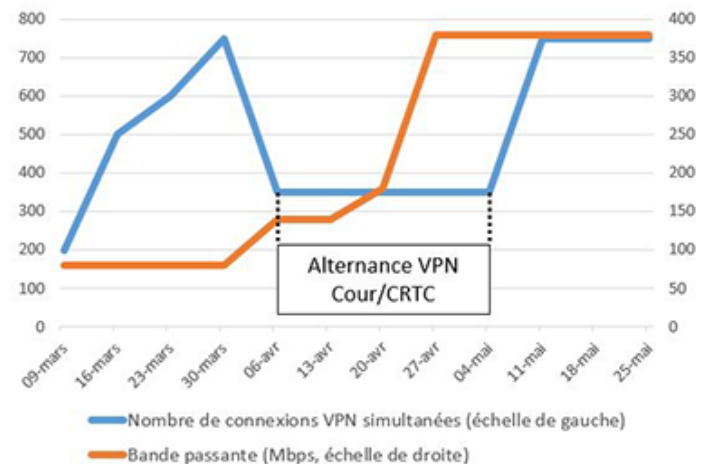- updated memo on the operation of the services

IT challenges

- the Court has quickly communicated on the IT means available
- demand surge (visioconf, sharepoint, laptops)
- VPN saturation (200/750 connections/s)

Human challenges

- Physical distanciation : a Cultural challenge
- Team animation
- Participate to the Covid front line

Possible impact on audits

- Delay on public reports calendar
- Discrepancy in topics (public procurements)
- Inability to deal with specific audit bodies with strong mobilization on crisis management (hospitals)

Alternance VPN Cour/CRTC

Nombre de connexions VPN simultanées (échelle de gauche)
Bande passante (Mbps, échelle de droite)

SOLUTIONS

Limited physical presence

- Only when necessary

(auditions, judicial deliberations)

IT system upgrading

- Zoom, Ms teams, Arkadin/NTT, Cisco Webex, Bluejeans (external audit)
- Bandwidth, servers, laptops
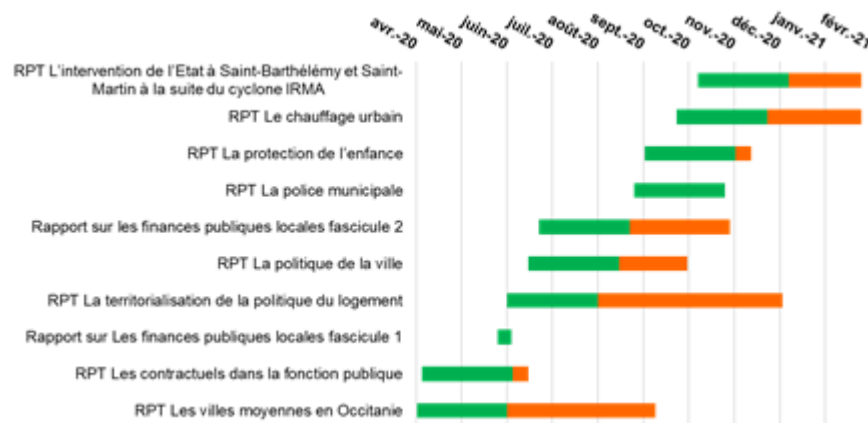- secure coin deposit platform and specific protocols

Team management

- National self-help digital forum
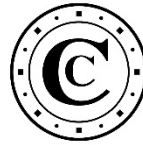- conviviality and well-being

RESULTS

- **Preserved activity and workforce**

  - activity indicators that have remained mainly stable
  - Online Survey in April : 891 participants (50%), good return on tele working

- **Work program adaptation**

  - Some investigations blocked or slowed down
  - municipalities without an installed executive

- **question the very content of the program of work**

  - responses to the crisis organized around three axes :
  - the integration of the crisis into the Court's calendar of work;
  - the consideration of its impact on its messages and strategic priorities;
  - and the methods and tools to be deployed in order to make the necessary adjustments effectively.

THANK YOU