



ANNUAL REPORT
INSPECTION GÉNÉRALE
DES FINANCES
2010



IGF

INSPECTION GÉNÉRALE DES FINANCES

MINISTÈRE
DE L'ÉCONOMIE, DES FINANCES
ET DE L'INDUSTRIE

MINISTÈRE DU BUDGET
DES COMPTES PUBLICS, DE LA FONCTION PUBLIQUE
ET DE LA RÉFORME DE L'ÉTAT

editorial



2010, a year of continuity and innovation

Continuity as the General Inspectorate of Finance (IGF) took forward its 2009 work on its core assignments of State reform and public finance consolidation, with the General Public Policy Review (GPPR) and an ambitious program to evaluate tax and social security expenditure. We also continued to develop our internal audit assignments and scale up our interministerial positioning with assignments in an array of fields encompassing agriculture, health, justice and employment.

And we continued to broaden our horizons: our inspectors come to us from all walks of life, bringing new expertise and new ideas to enrich the quality of our work.

Innovation too, as the IGF took on new areas such as local public finance, energy and sustainable growth. The IGF set up innovative practices, with the creation of focus teams of general inspectors and inspectors headed up by a consultant general inspector. These teams are tasked with informing internal debates, enhancing our shared knowledge, forecasting strategic issues and, where appropriate, defining assignment proposals for the ministries.

Our organization, working methods and core values once again proved up to the daily challenges involved in evaluating a wide range of policies, meeting tight deadlines and brainstorming on reforms. This annual report looks back over our long tradition of values: standards of responsiveness, rigor, and effectiveness in the service of public policy.

We hope you enjoy our report.

A stylized, handwritten signature in black ink, appearing to read 'Jean Bassères'.

Jean Bassères
Head of the General Inspectorate of Finance

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2010 Highlights

January



Meeting between the IGF and Christine Lagarde, Minister for the Economy, Finance and Industry

April



Seminar on public finance consolidation for the new intake of inspectors

February



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Evaluation of the local youth employment and social inclusion agencies

May



Evaluation of tax incentives for venture-capital funding

March



Preparation of the International Donors' Conference Towards a New Future for Haiti (March 31, 2010)

June



Creation of the tax expenditure evaluation committee

July

Inquiry by the head of the IGF into relations between the Minister for the Budget and the tax administration



October



Soccer match with the State Audit Office

August



Arrival of a new intake of inspectors

November



Benchmark on public employment services between the United Kingdom, Germany and France

September



Meeting between the IGF and François Baroin, Minister for the Budget

December



Visit by a Turkish delegation



The face of the General Inspectorate of Finance in 2010



Decree No. 73-276 of March 14, 1973, as amended by Decree No. 2006-1213 of October 4, 2006 setting out the rules governing the General Inspectorate of Finance, stipulates that the IGF's general task is to provide oversight, audit, analysis, consulting, and evaluation services in administrative, economic, and financial matters. It can also be entrusted with assignments from the Prime Minister and is authorized to carry out work at the request of other national authorities, public bodies, local and regional authorities, as well as foundations and non-profit organizations, foreign governments, international organizations, and the European Union.

The General Inspectorate of Finance reports to both the Minister for the Economy and the Minister for the Budget.





The origins of the IGF

1797 – Twelve Treasury General Inspectors were appointed to report directly to the Minister of Finance; without being assigned any specific geographical area.

1800 – The Treasury General Inspectors became Treasury General Auditors. They were embedded with military divisions, travelling the length and breadth of the French *départements* to “speed up the collection of all kinds of revenues, report on progress with receipts, hasten the payment of funds, and manage their dispatch”. This short-lived institution was then replaced by the Public Treasury General Inspectors.

1801 – The Public Treasury Inspectorate was established on September 6. The general inspectors’ remit was confined to auditing the lawfulness of decisions: “They [shall be] dispatched by the Minister of Finance or the Director General of the Public Treasury to visit tax collectors and payors, to perform such checks as they deem necessary; they shall ensure the lawfulness of the acts of said collectors and payors”.

1814 – The Public Treasury General Inspectorate became the General Inspectorate of Finance.

1815 – The treasury and finance ministries were merged into a single ministry, and the powers of the Public Treasury General Inspectors were considerably expanded.

1816 – The decision of March 25 of Baron Louis, Minister of Finance, stipulated that the General Inspectors of Direct Contributions and Land Registry Revenues should henceforward form a single body with the Public Treasury General Inspectors, to be known as the General Inspectorate of Finance.

1831 – Pursuant to the Ordinance of May 9 issued by Baron Louis, the General Inspectorate of Finance became the sole body responsible for the oversight of all the administrations making up the Ministry of Finance. A decree established a uniform for the members of the General Inspectorate of Finance. “The IGF is the arms and the eyes of the Minister” (Baron Louis, Minister of Finance, 1831).



Jean Bassères, head of the General Inspectorate of Finance, Thomas Cazenave, *chargé de mission*, Sarah Lacoche, Stéphan Roudil and Pascale Dugos, inspectors of finance, and François Schlosser, deputy inspector of finance.

A wide range of assignments

The General Inspectorate of Finance carries out an array of assignments.

■ Inspection and internal audits

The IGF's core assignment is to oversee the decentralized services of the financial ministries. The inspectors of finance are empowered to obtain all documents necessary for the purposes of oversight. They are responsible for checking the quality of procedures and their implementation, the lawfulness of operations, and also for combating fraud and monitoring the professional conduct of government employees. In 2010, the IGF audited the accounts of the state-run hospitals in the Nord and Pas-de-Calais *départements*. In 2010, eleven percent of the assignments were in this area.

The IGF also performs internal audits scheduled by the Ministerial Audit Committee. In 2010, for example, it audited the payroll process. In addition, the IGF continued to work with the Interministerial Program Audit Committee (CIAP), conducting four audits on budget programs.

■ Evaluation of public structures and policies

Public structures and policies are evaluated to see if reforms might be called for to improve their effectiveness and overall performance. These assignments represented twenty-three percent of the IGF's work in 2010. They conduct a thorough study of the situation to gain a full understanding of it, measure the structure or policy's performance, and check whether it is well suited to meeting its goals and the identified needs.

We have a wide range of public structure and policy evaluation tasks.

As in 2009, for instance, the General Inspectorate of Finance was actively involved in the General Public Policy Review (GPPR). It conducted three GPPR assignments with public operators and establishments in the form of the Louvre museum, OSEO (small business finance bank), and the Services and Payment Agency (a public institution responsible for the implementation of national and European public policies: appraisal, payment, inspection, technical assistance, monitoring, evaluation and administrative engineering).

Taxation policies are also a traditional area of General Inspectorate of Finance expertise, and there were a major work focus in 2010.



■ Consulting

The IGF provides consulting services to various bodies to directly inform public decisions. We conduct strategic SWOT analyses and propose operational solutions.

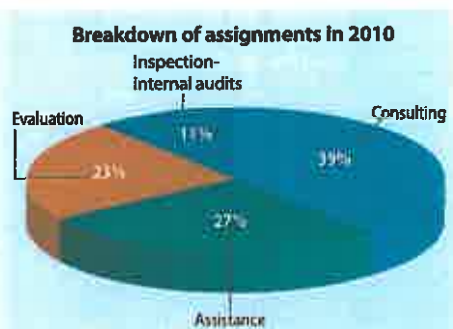
Thirty-nine percent of all assignments in 2010 have already given rise to concrete decisions.

The IGF advised on issues as diverse as the oversight of social housing players and the definition of new official development assistance indicators.

■ Assistance

This aspect of the IGF's activity, which represented twenty-seven percent of the IGF's workload in 2010, consists primarily of sitting on commissions and assisting public officials, such as members of parliament with special assignments.

In 2010, the IGF took part in several workshops on the public deficit, addressing various topics such as health service expenditure, the setting of a golden rule for public finance, and control of local public spending.



Scrupulous regard for evidence, adaptability and teamwork

The keys to the quality of the IGF's work are:

- On-site investigations, covering the entire chain of command
- Opportunities for the audited services to be heard in order to guarantee the rigor of the findings
- Personal responsibility of the inspectors for their reports
- A cross-disciplinary approach covering financial, economic, legal, human resources, and all other relevant aspects
- A high degree of responsiveness, to provide rapid responses to requests for reports: the average length of a full-time assignment is three months.

These working methods have recently been further refined. For example, the General Inspectorate of Finance has established quality standards at every step in the performance of an assignment, comprising an initial statement of the issue, a meeting to review progress, and a collegiate process for the approval of reports. Knowledge management procedures are now in place to capitalize on acquired expertise. A code of conduct has also been adopted to guarantee the independence and objectivity of professional practices.

Innovative evaluation procedures have been introduced, including 180° post-mission evaluations and a "customer satisfaction" evaluation procedure (with a satisfaction rate exceeding 90%).

Using academic expertise to improve evaluation

The General Public Policy Review has given the IGF a number of assignments, for which we decided to draw on the expertise of economists specialized in public policy evaluation. We have signed a research agreement with the Paris School of Economics for the economic and social sciences to evaluate a number of housing policy measures. We have signed another agreement with the Public Economy Institute (Marseille) to evaluate tax incentives for investment in rental property.

The IGF training program also includes modules to improve inspectors' evaluation skills and methodology. For example, the IGF regularly calls on Department of Economics researchers at the Institute of Political Studies, Paris, to explain new quantitative techniques and economic evaluation methods.



Christine Lagarde, Minister for the Economy, and the members of the IGF team in charge of the evaluation of the public incentive to supporting the photovoltaic industry.

Major areas addressed by the IGF in 2010

The General Inspectorate of Finance carried out approximately one hundred assignments in 2010, with the five dominant themes being:

- The ongoing State reform process
- The evaluation of tax expenditure
- The evaluation of the employment and social policies
- Energy and sustainable growth
- Local public finance.

The IGF demonstrated its capacity to cope with widely varying timeframes. It handled some assignments on an emergency basis, such as support to financially distressed *départements*. On other occasions, it participated in medium-term actions, such as evaluating tax deductions and credits.

The interministerial nature of the IGF's work

Thirty-nine of the sixty-five assignment briefs signed by the Minister for the Economy and/or the Minister for the Budget were signed jointly with other members of the Government. The most frequent co-signatories were the labor, ecology and interior ministries.

Focus teams

A focus team consists of a number of general inspectors and inspectors headed by a consultant general inspector. Three focus teams were created in 2010: the first on public finance issues, the second on employment policies and the third on the cultural field.

With the focus teams, members of the IGF can informally and freely discuss important topics, and develop proposals that could form the basis for new IGF assignments.

The focus team on employment policies has already held an in-house seminar with key figures from relevant directorates (Employment, Treasury, and Budget) to discuss how public finance consolidation can be made compatible with a return to full employment.





The Prime Minister entrusted the IGF with eleven assignments in 2010. Of these, four were part of the General Public Policy Review (GPPR).

The IGF also participated in nine assistance assignments at the request of the French Presidency. These concerned the Galeries Nationales du Grand Palais, assistance to the Conference on the Public Deficit and an assignment on European economic governance.

Thirty-nine percent of IGF assignments were conducted jointly with other official auditing bodies, underscoring the interministerial nature of the IGF's work. Its most regular partners are the General Inspectorate for the Administration (fourteen assignments), the General Inspectorate for Social Affairs (ten assignments), the General Council for the Environment and Sustainable Development (nine assignments), and the General Council for Agriculture, Food and Rural Areas (eight assignments).

Assignment briefs signed jointly with the Minister for the Economy and/or the Budget



About us

The IGF is made up of the *tourn  e*, the general inspectors, and the administrative and finance services.

■ The « *tourn  e* »

The *tourn  e* consists of forty-five people, with a median age of 33. They include inspectors of finance (members of the IGF) and seconded civil servants from other ministries (acting inspectors of finance). In addition, the *tourn  e* takes on board between ten and twelve interns every year (higher education students on four- to six-month internships), serving as assistants.

Reporting to the general inspectors, the *tourn  e* conducts most of the operational work required to perform the IGF's assignments.

Inspectors of finance spend at least four years working for the IGF before moving on to a career outside the IGF. As a general rule, seconded civil servants spend two years with the IGF.

Members of the *tourn  e* quickly take on increasing responsibilities – especially supervisory – and gradually acquire skills that will serve them in their future careers.

The *tourn  e* is a richly rewarding experience for its members, with its great emphasis on teamwork, where inspectors of finance can gradually build their capabilities.

The term *tourn  e* ("circuit" or "round") is a legacy from the 19th and early 20th centuries. At the time, the general inspectors of finance were in charge of territorial divisions, and the inspectors of finance travelled around these divisions under their authority, as instructed by the Minister, arriving unannounced to inspect local Finance Ministry offices. This organization ensured that all of the offices in each district were regularly audited (every three years in the 19th century, every four years, and later every seven years; the system was phased out in the 20th century). The word "*tourn  e*" today refers to inspectors of finance currently working for the IGF and not yet promoted to the rank of general inspector.



Training

Inspector training involves three types of content ("the inspector's craft", "tools" and "personal development") and four phases (arrival, consolidation, first supervisory experiences, and preparation for departure).

Training for members of the *tourn  e* consists of two to three days of general training every six months, in addition to more specialized training to address the specific requirements of each assignment.

Inspectors also get the chance to meet and discuss with key figures and academics to build on basic skills, pursue certain subjects in greater depth and find out about other subjects as their interests and needs dictate.

■ General inspectors

The forty or so general inspectors of finance embody the IGF's expertise and experience.

In some cases, they conduct assignments directly. In others, they supervise or steer them, sometimes overseeing and guiding members of the *tournée*.

As consultant general inspectors, they provide expertise in a specific sector, Finance Ministry directorate or other ministry. They bring the IGF's vision to bear on their particular sphere, contribute to the planning and oversight of missions, supervise the implementation of their recommendations, and ensure that knowledge acquired is properly used and disseminated.

Some general inspectors are also responsible for a specific territory, overseeing the implementation of Finance and Budget Ministry reforms at local level, initiating certain audits, and taking part in crosscutting territorial investigations.

They represent central government on commissions, boards, and committees where financial stakes are high. For example, general inspectors sit on the boards of directors of the SNCF (French railways), Pôle Emploi (job centers), OSEO (small

business finance bank), Ubifrance (French export development agency), the National Forestry Commission, the National Sea Rescue Association, the National Pension Fund for Salaried Workers, the French National Library, and the French Atomic Energy Commission.

In addition, they sit on or chair such bodies as the National Ethics Advisory Committee, the French Pensions Steering Council, the National Academy of Technologies of France, the Public-Private Partnerships Support Unit, the Central Government Public Procurement Commission, the Commission on Tax and Social Security Contributions, the State Property Board, and the High Council for the Civil Service.

■ Support functions

The IGF and its members could not respond swiftly and effectively, as our "customers" expect, if it were not for the administrative and financial staff, including those in charge of knowledge management and the administrative services, the reports bureau, the IT and logistics staff, and the general inspectors' secretariats.



Becoming a member of the IGF

The IGF recruits inspectors and general inspectors of finance to serve for fixed terms and permanently as IGF members.

There is no standard profile required for an inspector of finance.

In fact, the IGF gains enormously from its inspectors coming from all walks of life, and therefore welcomes applications from people with widely different careers and training backgrounds.

Qualities sought include:

- A keen interest in public policy management matters;
- A rigorous approach to work;
- The ability to listen and discuss;
- A sense of initiative and strong organizational skills;
- The capacity to quickly adjust to a wide variety of environments and to work in a team;
- Curiosity and well-honed critical faculties, modesty and the ability to analyze situations realistically;
- The ability to see the overall picture.

■ How to join the IGF

The General Inspectorate of Finance (IGF) has modernized its human resources policy, reforming its inspector of finance recruitment procedures.

The purpose of this reform was to:

- **Improve our recruitment procedures**, bringing them into line with best practices in the recruitment of senior executives in the public and private sectors;
- **Consolidate the policy of open recruitment procedures** launched with the 2006 reform of the civil service employment regulations. This policy provides the same quality guarantees and demands the same exacting standards in the selection of applicants, regardless of recruitment channels and the terms on which staff join the IGF *tournée*.

The IGF intends to use this reform as a springboard to clarify and revise its recruitment criteria along with its interviews for testing candidate aptitude and potential, in preparation for the new recruitment procedures for students graduating from the French Senior Civil Service School (ENA) following the planned phase-out of the ranking system.



New inspectors of finance, 1 April 2010 : Emmanuel Sallot, Sandra Desmettre, Olivier Taillardat, Victoire Paulhac, Maryvonne Le Brignonier, Jérôme Itty, Emmanuel Monnet

There are two main channels¹ through which *tournée* staff can join the IGF:

- Graduation from ENA;
- The "external channel", which brings on board executive grade personnel with ten years' public service experience and gives the *tournée* the benefit of a broad range of experience.

Inspectors of finance can expect promotion to the rank of inspector general after some twelve years in the public sector. Other high-level executives may join the IGF as general inspectors right away.

¹ - A third channel has been created pursuant to Article L. 4139-2 of the French Defence Code to open up civilian careers to officers in the armed forces.

The "external channel" selection criteria were revised in 2009 to expand the pool of potential applicants. The selection panel now includes at least one expert in corporate human resources management, and the selection process entails three additional interviews, at least one of which places applicants in a real-life work situation. The wider range of assessment tests and recruiters provides a crosscutting view of each applicant, vital to be able to judge so many highly diverse applicants.



■ Working for the IGF

Inspectors and general inspectors can serve for fixed terms without becoming members of the IGF.

Serving as a general inspector of Finance

The General Inspectorate of Finance can take on up to five general inspectors on extraordinary secondment (IGSEs). It can also hire civil servants

performing the duties of general inspectors of finance.

The IGSEs are civil servants with a long and rich experience of working in public service who have proved outstanding in positions of responsibility. They are seconded to the IGF by their civil service corps for a period of up to five years².

2 – The conditions and procedures for their appointment are set forth in Decree No. 95-860 of July 27, 1995, establishing the functions of General Inspector on Extraordinary Secondment to the General Inspectorate of Finance, to the General Inspectorate for the Administration at the Ministry of the Interior, and to the General Inspectorate for Social Affairs.



Aurélie Lapidus
Inspector of Finance,
Graduate from ENA
(internal competitive
examination)
Graduate from the
Institute of Political
Studies, Paris, and
the University of
Paris I Panthéon
– Sorbonne

*Permanent Representation of France to the
European Union, Brussels: Environment
Counselor, Africa and Development
Counselor*

*Ministry for Employment and Social Affairs
(France): Diplomatic Adviser to the Minister
Ministry of Foreign Affairs (France):
Counselor for the EU Single Market, EU
Department*



Mickaël Ohier
Inspector of Finance,
external selection
Graduate from
the Faculty of Law
(Rennes) and the
French National Tax
School (ENI)
Tax Auditor at
the National and

*International Tax Audit Department (DVNI)
Senior Tax Auditor in charge of a Tax Audit
Unit (DVNI)*



**Pierre-Emmanuel
Thiard**
Inspector of
Finance, Graduate
from ENA (exter-
nal competitive
examination)
Graduate from the
Institute of Political
Studies, Paris



Emmanuel Saliot
Inspector of
Finance, external
selection pursuant
to Article 4139-2 of
the French Defense
Code, which opens
up civilian careers
to officers in the
armed forces

*Graduate from the Institute of Political
Studies, Paris*

Navy supply officer

*Head of the Marine Environment
Protection and Litigation Office at
the Maritime Coastguard Authority in
Cherbourg*

*Advisor to the French Chief of Staff, then
Advisor to the Chairman of the European
Union Military Committee in Brussels*



Moreover, to add to its expertise, the IGF can appoint experienced senior executives to serve as general inspectors of finance, as required.

Since 2006, IGSEs and civil servants serving as general inspectors of finance have been entitled to become members of the IGF, under certain conditions and after five years of service³, if they have shown outstanding professional distinction.

Serving as an inspector of finance

Staff can join the *tournée* to "serve as an inspector of finance" either on secondment or under contract⁴.

These "fixed-term inspectors of finance" are appointed by ministerial decision to serve as inspectors of finance for two years. They are full-fledged members of the *tournée* and perform exactly the same tasks, in the same capacity, with the same powers and duties as all the other members of the IGF. They also follow the same career path within the IGF, although they often fast track given the brevity of their service, moving quickly through the successive phases of acquiring and consolidating their knowledge, becoming team leaders, and preparing for departure.

New inspectors of finance are generally recruited via this channel twice a year, taking up their duties in April and September. Recruitment campaigns take place in March (for September entry) and December (for April entry), and are widely advertised (on the interministerial job exchange, cadre.com, and the IGF website). After being shortlisted on the basis of their applications, applicants may be invited to up to three interviews: the first to discuss their work experience and motivation; the second consisting of exercises based on actual work situations; and the third an all-round assessment of the applicant.

³ – Article 20 of Decree No. 73-276 of March 14, 1973 relating to the specific status of the General Inspectorate of Finance corps

⁴ – This can count as a statutory mobility placement.



Géraldine Welter
Local Government Administrator graduated from the Institut National des Etudes Territoriales (INET)

Deputy Director for Financial Affairs to the Ile-de-France Regional Council.



Frédéric Varnier
Hospital Director trained at the National Public Health School (EHESP)

Chief Officer of the Centre Hospitalier Sud Francilien in Evry-Corbeil (Essonne), in charge of finance, public procurement, human resources and medical affairs.



Laurent Buchaillat
Graduate from ENA (internal competitive examination)
Sub-Prefect, Chief of Staff to the Prefect of the Loire
Sub-Prefect, Chief Administrative Officer to the Prefect of Meuse



Internships with the IGF

The IGF provides internships for students in higher education wishing to join the staff as part of their initial training. Each intern is overseen by a general inspector or inspector of finance, who can be contacted directly at all times. Interns contribute to the work of the team to which they are assigned and participate fully in the life of the *tournée*.

These are full-time, paid internships lasting from three to six months. They offer a unique opportunity for interns to become familiar with the business of public management and with working methods that have proved their worth in both public and private spheres.

Two selection campaigns are held each year to recruit the revolving quota of five to six interns for the IGF. The selection process for internships starting in February takes place in November and December, while a second selection process takes place in March and April for internships starting in September.

■ After the “*tournée*”

After the four-year *tournée*, inspectors of finance generally leave the IGF for other positions. Most remain in the public or semipublic sector (nearly eighty percent). Working in the *tournée* for four years fosters working methods and multidisciplinary knowledge that are highly regarded in senior-level public management.

Three former inspectors share their experiences



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Franck Avice

2005–2009 tournée

I joined the RATP Paris public transport system in 2009 as General Inspector and Group Audit Head. Having worked in a public establishment before entering the tournée, I wanted, after four years at the IGF, to get back to a job in public service with the freedom of action found in a private company.

My work at the RATP auditing units, subsidiaries and crosscutting concerns is very similar to my experience with the tournée. I was able to apply the working methods I learned at the IGF (development of audit guidelines,

objectiveness, and due hearing of the audited parties) to make the group audit a highly operational tool for the CEO.

The wide range of assignments I was given when I was with the tournée gave me a good grounding to understand the goals and stakes for a company that needs to become more competitive in a free, urban transportation market.

The experience has helped me build a plan of action for the company to adapt to this new environment.



Mélanie Joder

2005-2009 tournée

After the tournée, I chose to work for the Budget Directorate (DB) as a Chief Clerk in charge of budget act documents. I was responsible for organizing the annual budgeting process, producing the summary of appropriations, drafting budget bills and monitoring their examination by Parliament.

I feel a firm link between my job and my experience with the tournée, where I conducted several assignments on budget and state reform. In both cases, I reviewed the procedures and conducted a fiscal and legal analysis to choose the most relevant value-for-money solutions. Moreover, organizing the budgeting process and coordinating the work produced by the Budget Directorate offices is very similar to my work as a chargée de mission in my last year with the tournée.

The IGF gave me more than organizational skills and the capacity to handle heavy workloads. It also gave me a good knowledge of how a number of institutions work (Parliament, Prime Minister's Office and other ministries). These assets are very useful when dealing with interministerial budget negotiations and following the debates in Parliament.



Thomas Revial

2006-2010 tournée

After four years at the IGF, I decided to join the General Directorate of the Treasury where I work on rail sector consultancy and planning.

I made this choice because I wanted to stay with the Ministry of Finance and to work in planning and studies. My job is to work on the definition of the State's economic strategy in a very fast-moving environment. In that context, I conduct economic evaluations and forward-looking studies to produce analyses and proposals on current concerns and structural problems. The interministerial and international aspect of this job is particularly rewarding. I get to work with the ministries of transport, economy and finance, and, for example, I also participated in the intergovernmental conference on the Lyon-Turin connection project.

The time spent at the IGF allowed me to develop valuable skills. The multidisciplinary approach, in-depth knowledge of operations and processes at the Ministry of Finance and in the administration in general, the need for rigor and precision in our assessments, the need to innovate in a realistic manner, and the use of economic evaluation techniques gave me skills and abilities that are very useful in my current job.



International outreach

The General Inspectorate of Finance is gradually developing its international contacts.

■ International benchmarking

The IGF is alive to best foreign practices for use in its work and regularly calls on the General Directorate of the Treasury (DG Trésor) international network. For example, the IGF team in charge of the report on the analysis of the public incentive to support the solar panel industry travelled to Spain and Germany and drew on the Treasury network's expertise to conduct comparisons in Belgium, the United States, Japan, Portugal and the United Kingdom. The IGF team assessing the tax incentives for venture-capital funding met key UK figures and compared the French system with the systems in Germany, Canada, the United States, the United Kingdom and Sweden.

In 2010, moreover, the IGF conducted a survey on public employment services comparing France, Germany and the United Kingdom. Consulting company McKinsey's international network helped the team that audited OSEO (small business finance bank) to compare the public loan guarantee systems in France, Korea, Japan, Canada, Italy and Germany.

■ Contributing to technical cooperation and assistance programs, in liaison with ADETEF (public interest grouping for assistance for the development of exchanges in economic and financial technologies)

The IGF takes part in a number of technical assistance and cooperation missions, in liaison with ADETEF.

General inspectors of finance also steer and coordinate institutional cooperation policy with countries and groups of countries such as Morocco, Algeria, Tunisia, Serbia, Turkey, Russia and Ukraine..

■ Working with foreign counterparts

The IGF works closely with foreign general inspectors and auditing bodies.

On an official visit by the Minister of the Budget to Algeria, the Head of the IGF signed a cooperation agreement with the Algerian General Inspectorate of Finance, on June 20, 2009, providing for an increase in the number of Algerian inspectors of finance on internships with the French ministries for the economy and the budget.

Similarly, the IGF continued to cooperate with Portugal, Morocco, Syria and Tunisia, all of which have similar structures.

■ Working for the World Bank and the International Monetary Fund (IMF)

Over the past two years, the IGF has taken part in ten assignments on behalf of the World Bank and the IMF, chiefly in sub-Saharan Africa and Central America.

IGF participation in an IMF assignment in Burkina-Faso



The member countries of the West African Economic and Monetary Union (WAEMU) have undertaken to introduce program budgeting by the end of 2011 in order to improve public policy performance and public finance management. The International Monetary Fund (IMF) sustains this approach and several inspectors of finance have assisted West African authorities in the implementation of program budgeting and related reforms.

An assignment in Burkina Faso in 2010 was briefed to improve the central government spending process. Burkina Faso's challenge is to streamline its duplicate controls to improve payment leadtimes and introduce secure controls for sensitive expenditure such as public procurement and payroll. These improvements entail:

- Improving IT expertise to introduce secure controls for sensitive spending;
- Improving the coordination of all the spending process players, from spending departments to accountants.



Appendices

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Organization chart of the Office of the General Inspectorate of Finance on April 1, 2011

Direction

Head of the General Inspectorate
of Finance
Jean BASSÈRES

Chargé de Mission

Pierre-Emmanuel LECERF

Deputy

Human Resource Delegate
to the Head of the IGF
Claudia FERRAZZI

General
Inspectors
of Finance

« Tournée »

Inspectors
of Finance

Deputy Inspectors

Assistants

Support functions

Administrative and
Financial Services
Claude HÉDOUX

Knowledge Management
Brahim KHADRI

Reports
Martine DUJARDIN

Logistics
Annie SAVIN

Information Systems
Brahim KHADRI

IGF assignments in 2010

Inspection and internal audits

Audit of Program 155 – development, management and evaluation of labor and employment public policies

Payroll process

Public management sector decentralized services at the Public Finances General Directorate (DGFIP), Pas-de-Calais

Audit of Program 148 – public service – and Program 742 – manual employees in public industrial establishments

Audit of Program 305 – economic and tax strategy – Program 731 – State equity operations – and Program 732 – State and arm's length body debt reduction

Diplomatic services in Nigeria

Pre-certification of the Bercy performance indicators

Inquiry by the head of the IGF into the relations between the Minister for the Budget and the tax administration

General inspectors' inquiry into local taxes

Audit of Program 154 – economy and sustainable growth (agriculture and fisheries)

Audit of Program 178 – preparation and use of defense forces

Evaluation of public structures and policies

Role of France Domaine

Evaluation of Pôle Emploi (job centers)

Guidelines for the evaluation of arm's length bodies

Missions locales (local youth employment and social inclusion agencies)

GPPR for the Services and Payment Agency (ASP)

Appraisal of the implementation of the law on the development and protection of mountain areas

Evaluation of tax expenditure – research tax credit

Evaluation of tax expenditure – venture capital

Benchmark study on public employment services

State Medical Aid (health service for foreigners)

Evaluation of flood damage in the Var *département*





Audit of the Louvre museum

Nano 2012 program mediation

Audit of the Public-Private Partnerships Support Unit

Evaluation of French overseas tax expenditure

Livret A (tax-free limited savings account)

Tax audit of large tax accounts

Audit of OSEO (small business finance bank)

Freelance entrepreneurs

Repercussions of longer training for ambulance officers

Audit of the prisoners' employment body (Régie Pénitentiaire)

Audit of the French National Forestry Commission

Tax incentives to invest in rental property

Consulting

Structuring of the State internal audit (phase 2)

Assessment of the reform of the local business tax

Public employment services

Car impoundment fees

Presstalis (press distributor)

Information and guidance service

Mediation between banks and local and regional authorities regarding toxic loans

Governance of the Association for Adult Vocational Training (AFPA)

Organization of the bodies in charge of protecting natural spaces

Health insurance

Financial situation of French Polynesia

Sustainable farmers

Damage caused by Hurricane Xynthia

Sea walls and risk prevention plans following Hurricane Xynthia

Possible networking at the Paris Préfecture de Police

Solar panel industry

Tax stability versus growth

Interministerial Département Directorate (DDI) Program

Payment platforms

Official development assistance indicators

Oversight of social housing players

Chocolate

Health insurance fund

Social housing in Mayotte

Homecare services

Mediation between EDF and Rio Tinto

Management of the interministerial automated control project

National Salvage Archeology Research Institute (INRAP)

Nominative social security returns

Adoma housing agency

Third party liability in the field of nuclear energy

Support to financially distressed *départements*

Public Establishment for the Development of the Défense Area (EPAD)

Société du Grand Paris workforce

Tax on heavy goods vehicles

Electricity in non-interconnected zones

Mayotte – becoming a French *département*

G20 Agriculture

International comparisons of State reform strategies

Assistance

Senegal – public spending process

Grand Palais – national museums meeting (J-P. Cluzel)

Investment Commission (R. Ricol)

Public policies in cross-border zones (E. Blanc, F. Keller)

Preparation of the International Donors' Conference Towards a New Future for Haiti (P. Duquesne)





Golden public finance rule (M. Camdessus)
Steering of health insurance spending (R. Briet)
Control of local authority spending (G. Carrez, M. Thenault)
Public finance growth (JP. Cotis, P. Champsaur)
Central African Republic: review of security spending (phase 2)
Commission on freeing up French economic growth (J. Attali)
Mali – program budgeting
Steering of tax expenditure
Commission on Tax and Social Security Contributions – local taxes
Heritage promotion
Promoting socially responsible public procurement
Mozambique – performance budgeting
European economic governance (H. Plagnol, C. Le Grip)
Mediation – insurance in the Var <i>département</i>
Tuition fees in French schools abroad
Sale of thermal baths – Aix-les-Bains
Mali – spending review
Burkina Faso – streamlining the spending process
Legal competitiveness (M. Prada)
Assistance to the Tax Policy Directorate regarding tax on property
Champsaur committee
Conciliation – solar panel industry

List of General Inspectors of Finance at the IGF from January 2010 to April 2011 *

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* General Inspectors of Finance and inspectors of Finance working at the IGF between January 2010 and April 2011, for all or part of the period.

Consultant and Regional General Inspectors of Finance on April 1, 2011

General inspectors of finance are appointed by joint order of the Minister for the Budget, Public Accounts, the Civil Service and State Reform and the Minister for the Economy, Finance and Industry at the proposal of the Senior Executive Officer in charge of the IGF. The IGF's strategic plan prompted the creation of the position of Consultant General Inspector, whose purpose is to organize expertise in public policies and cross-cutting issues at the IGF. The list of appointed consultant general inspectors and related portfolios is approved by the Minister at the proposal of the Senior Executive Officer in charge of the IGF. General inspectors may also serve as regional general inspectors monitoring reforms implemented locally by the financial ministries.

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Ministry for the Budget, Public Accounts, the Civil Service and State Reform

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Budget Directorate	Pierre LEPETIT
General Directorate for State Modernization	Thierry WAHL
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Cross-cutting issues

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	Alain DORISON
Human resource, management, change management	Yves BONNET
IT	Yann BOARETTO
Public procurement	Christophe BAULINET
Real estate	Yves BONNET

Regional General Inspectors of Finance

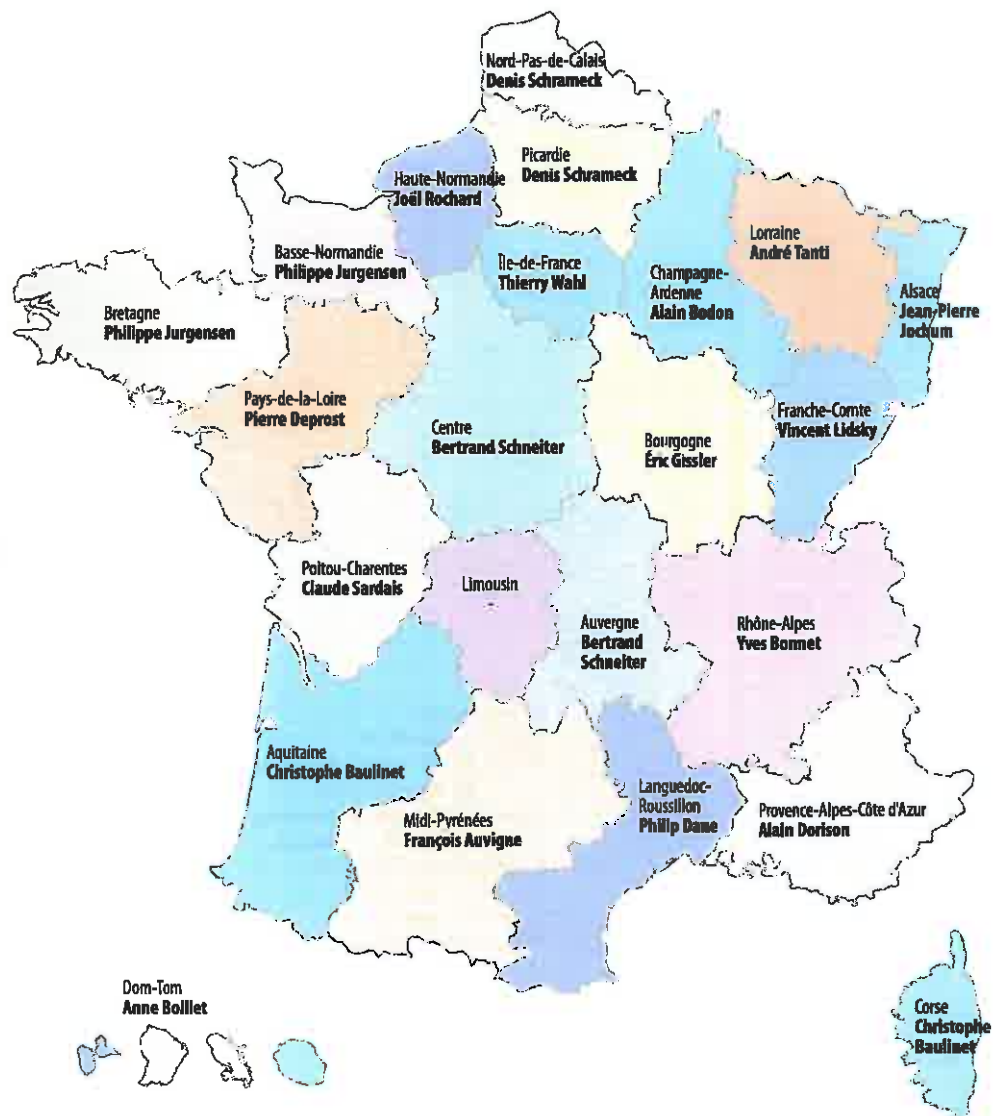




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Translation:

Translation Centre, MINEFI, MBCPRE

Design and production:

Graphic design studio, Sircom
(Communication Department,
Ministry for the Economy, Finance and Industry)

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