



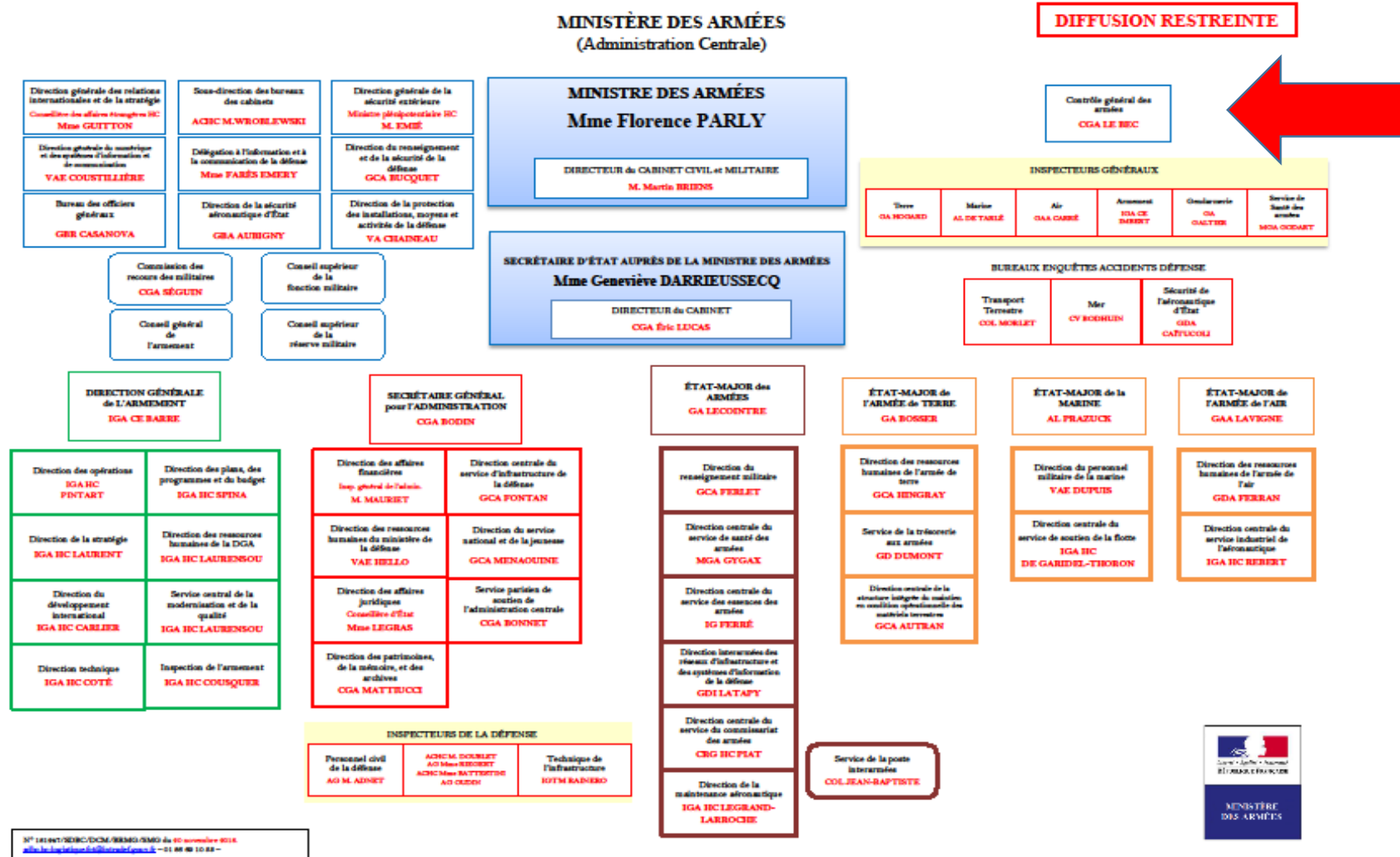
# Le contrôle général des armées ministère des armées FRANCE

Luxembourg - May 15<sup>th</sup>, 2019

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# CGA's unique position within the organization of the Ministry of Defence





## The mission

The CGA assists the Minister with the management of the Ministry (D.3123-1 du code de la défense).

By checking, amongst other things, the following:

- Compliance with Laws and regulations;**
- Relevance of decisions;**
- Efficiency of the results** with regards to set goals and proper use of public money.



## Our mission in the present status of the Ministry

**An interesting motto, the NAO one: « *Help the Nation spend wisely* »**

- **Contribute to the proper use, by both armed forces and support entities, of the resources granted by the Nation.**
- **Check whether the human, financial and technological resources are efficiently used by the armed forces and other entities within the Ministry.**
- **Help the Ministry to overcome obstacles and rigidities that hinder the necessary transformations it has to perform.**



## The Minister's expectations

- **The CGA in its « audit » role**
  - **Relevance of work performed and deliverables**
  
- **The CGA as an « embedded » control tool within some processes**
  - **Raise warnings**
  
- **The CGA as an actor of the Ministry's transformation**
  - **Bring expertise and objectivity**



# Fundamental principles in CGA action

## Two major principles

### Objectivity

- CGA observes, compares, documents, describes...it does not “guess” or “assume” or “judge” but assesses objectively;
- CGA checks whatever it wants and has total access to any kind of information that it needs to perform its duty.

### Independence

- The controller is independent from the audited bodies and hierarchies, and performs his/her missions according to professional standards;
- He/she belongs to an organized and hierarchic body, and is supported by collegial reviews and coaching, as well as a quality assurance process.



## Execution modalities of CGA missions

- Audit missions
- Sectorial control
- Audit of armament acquisition programs
- IT audit
- Armaments export controls / weapon trafficking regulation
- Internal audit mission

## Additional competencies

- Working conditions regulations and « sensitive » sites with respect to environment protection regulations
- Government commissioners
- Relationships with the « Cour des Comptes »
- Preventive check of some organization and human resources regulations and legal texts drafts
- Individual rights protection







## CGA is present in major decisional instances

COMEX (executive committee)

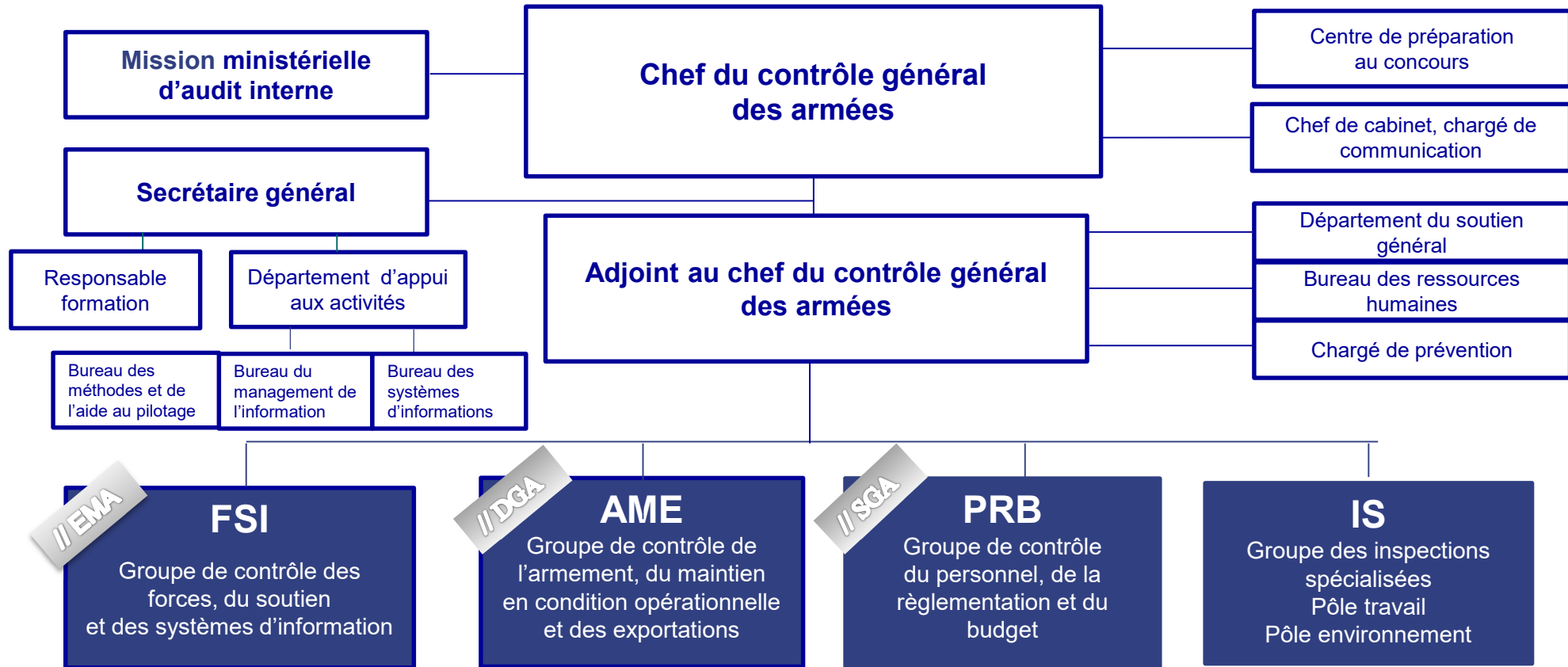
CMI (investments committee)

C2M (ministry modernization committee)

COSTRATs (strategic committees (for some major projects or policies))



# Organisation aligned with that of the Ministry



- ❑ Approximately 50 controllers in audit duties
- ❑ Around 100 collaborators in various skills domains



- Officers, members of the CGA military corps
- Second part of career path
- Selection by entrance examination amongst experienced military officers and civil servants
- 6 “Contrôleurs Généraux” in “extraordinary missions” (CGME)



## CGA action at the service of both the Minister and the Ministry

Its action has to be considered in terms of duration, supporting performance and compliance in various sectors: armament programs, supply services, human resources, finance, IT..

The CGA takes into account and assesses internal control and internal audit within the audited organisations.



## Conclusion

- A unique institution compared to other « ministerial inspections ».
- Very few similar bodies or counterparts abroad.
- A unique source of objective information.
- Continuous requirements to perform and adapt in accordance with present and future transformation challenges as faced by the Ministry