

Risks Management DGFIP FRANCE

Lomé
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Risks management DGFIP

1. Définition and objectives

2. Organisation and steering

Définition and objectives

Définition

At dGFIP, risk management is an administrative mechanism to ensure that, in each working entity, there is an accurate description of the organisation, work processes and types of controls. If the requirements are respected, it provides risk coverage and reasonable assurance of control over the operation of services and activities (see Circular DG of July 30, 2009 on the organization of risk control within the DGFIP).

Risk management is defined as a set of organized, formalized and permanent mechanisms or processes, chosen by management and implemented by managers at all levels to control the functioning of their activities with a view to provide reasonable assurance as to the achievement of their objectives (see glossary of risk management and public PUBLIC FUNCTION Decree No. 2011-775 of June 28, 2011).

Risks management is a component of activity monitoring

Définition et objectifs

The 3 components of Activity monitoring

Performance reporting



- It aims to continuously improve the relationship between the resources involved, the activity developed and the results obtained.
- It measures and analyzes the discrepancies between the results achieved and the objectives set in order to verify the proper application by local services of the national strategy and to assist in the resulting decision-making.
- It is an aid to the piloting of the work unit.

Risks management



It is intended to ensure that, in each work unit, there is an accurate description of the organization, work processes and internal controls to provide reasonable assurance of risk coverage.

In support of this approach, the branches have at their disposal the following tools:

- functional charts,
- procedure guides,
- internal control repositories.

Audit



« Internal Audit is an independent and objective activity that gives an organization confidence in the degree of control of its operations, provides advice to improve them, and helps create added value».

« It helps this organization achieve its objectives by evaluating, through a systematic and methodical approach, its risk management, control, and corporate governance processes, and by making proposals to strengthen their effectiveness.».

(Definition approved on 21 March 2000 by the French Institute of Audit and Internal Control -IFACI-)

Définition and objectives

Objectives

- ✓ **Ensuring control of activities by each service**
- ✓ **Reducing risk exposure**
- ✓ **Improve the overall performance of the DGFIP**
- ✓ **Demonstrate that activities are under control**

Définition and objectives

Tools

Process mapping, as a common basis for risk management tools and a census document of all DGFIP activities by business cycles, processes, procedures, tasks and operations

Operational risk mapping, with a 4-level classification of work processes: low/medium/high/very high

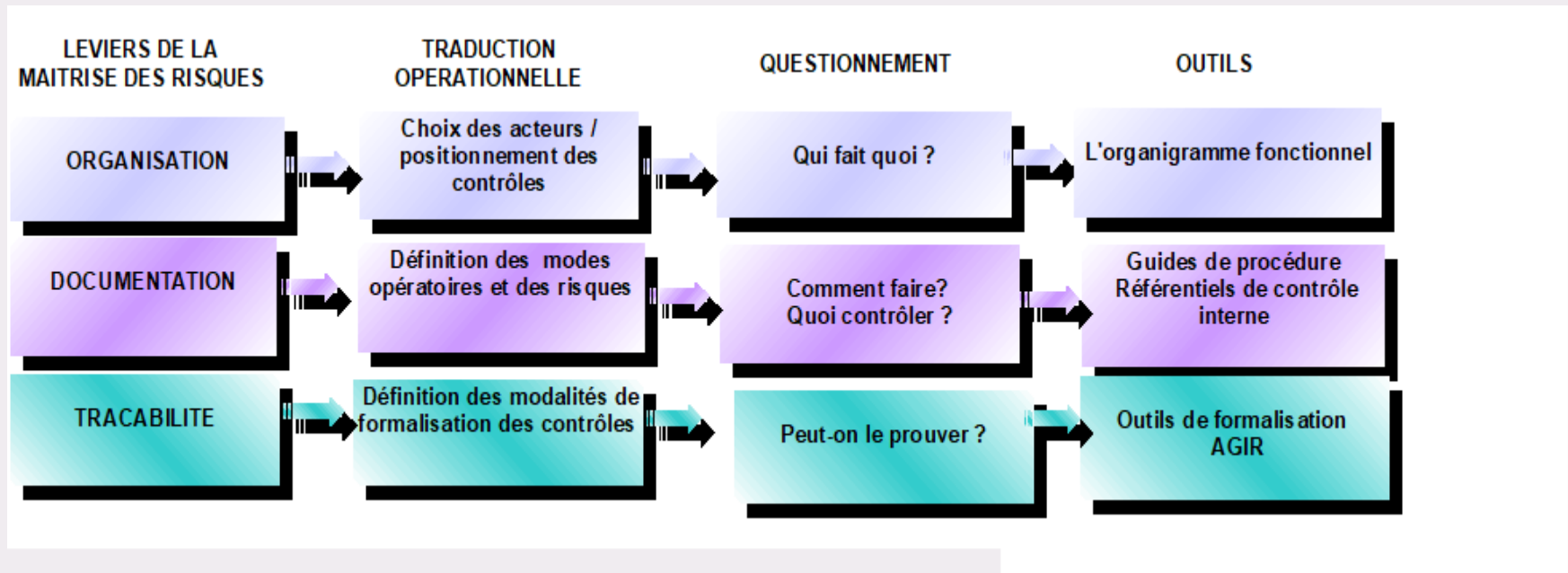
Internal control repositories (risk analysis within a work process) and procedure guides

The functional organization chart inherent in each operational structure

The control plan of each entity, divided between first (self-controls, mutual controls, supervisory control) and second level (corroboration).

Définition et objectifs

The control of the risks incurred by the DGFIP is based on three levers that find their practical translation in tools available to services:



Organisation and steering

The steering axes are a direct result of the mapping of risks and options taken annually by national and departmental risk committees and auditing (CNRA et CDRA) :

- ❑ The National Internal Control Plan (PNCI) details the national internal control guidelines agreed by the CNRA;
- ❑ The Departmental Internal Control Plan (PDCI) is defined by each local branch based on the guidelines given by the CDRA.

Organisation and steering

Actors: high-level piloting

- ❑ The Director General of Public Finance
- ❑ The Head of the Risk and Audit Mission (MRA)
- ❑ Delegates from the Director General
- ❑ Regional and Departmental Directors of Public Finance
- ❑ The Department of Risk and Audit (RDRA), directly attached to the regional and departmental directors