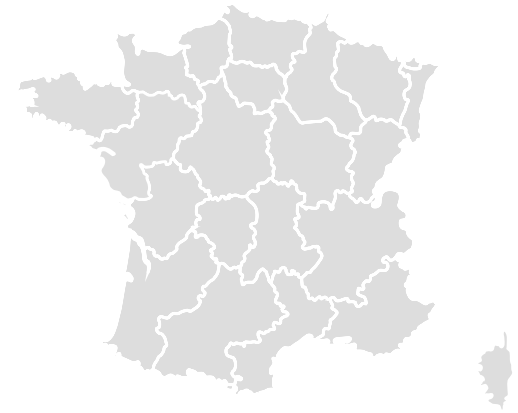


G20 MEMBER



FRANCE

Enhancing the role of audit in tackling corruption

External indicator Open Budget Index: 72/100

Qualitative indicators of good practice:

- » The Cour des Comptes is the Supreme Audit Institution in France. It conducts both financial and governance audits over public institutions including central government.
- » The Cour des Comptes was **actively involved in the development of France's anti-corruption strategy**, launched in June 2021, and takes an active role in developing the role of global SAIs in tackling corruption.
- » The **International Budget Partnership** 2021 SAI oversight score for France is 95 compared to a global average score of 78.



Promoting public participation and anti-corruption education

External indicator World Justice Project, Open Government Score: 0.69/1

Qualitative indicators of good practice:

- » The **Anti-Corruption Strategy 2021-2030** contains actions to promote collaboration both internationally and with non-state actors. This includes both the private sector and civil society and includes the provision of training, awareness raising and technical assistance.
- » The Strategy also includes a commitment to working internationally with partners, sharing information and aiding investigations.
- » Courses on fighting corruption are available from the **INSP**.



Professional enablers of money laundering

External indicator Financial Action Task Force (FATF) IO4: Moderate effectiveness

Qualitative indicators of good practice:

- » Professional enablers are within the scope of France's AML requirements. **FATF's recent mutual evaluation of France** identified some deficiencies with AML regulations relating to customer due diligence and politically exposed persons which apply equally to financial institutions and Designated Non Financial Businesses and Professions (DNFPBs).
- » While France overall received a positive evaluation, FATF did highlight the lack of effective sanctions in the self-regulated legal and accounting professions, noting that there are no financial penalties but that disciplinary sanctions and an educational approach is favoured even for the most serious breaches.



Promoting anti-corruption in the renewable energy sector

External indicator N/A

Qualitative indicators of good practice:

- » France's Anti-Corruption Strategy 2021-2030 recognises the extractives industry as a priority area for focus and reinforces its commitment to promoting international best practice and capacity building activities in partner countries.
- » French energy firms, including EDF and Alstom, have made significant investments in overseas renewable energy projects, for example in Mexico although these projects have not been without **controversy**.

