

**PRINCIPAL CHANGES  
TO THE FRENCH QUALITY  
ASSURANCE SYSTEM**

# Expectations of the H3C

- **Reinforcement in terms of independence and efficiency**
- **In such a way as :**
  - **To contribute in furtherance to financial security, ensure quality of statutory audits and assist in the identification of risk-related situations,**
  - **To facilitate the oversight of inspections by the H3C,**
  - **To take into account new international demands,**
  - **To reinforce the independence of reviewers,**
  - **To improve the follow-up**

# Number of auditors to be reviewed

**Registered Numbers : 18 400**

*Number of Auditors that hold engagements : 11 100*

*Number of Audit engagements*

**PIE 1 200**  
*(Public listed entities 370)*

**PIE 4 100**  
*(PLE 1 200)*

**Non-PIE 9 900**

**Non-PIE**  
**136 000**

# MODEL 2 of the EU Project

## Inspections carried out by the professional body (CNCC)

- Non-practitioners for PIE auditors
- Practitioners for non-PIE auditors

**Under the overall supervision of H3C**

## H3C Overall Responsibility Over The QA System

- Approves the operational program for conduct of inspections, and the budget
- Oversees financial independence of inspection system vis-à-vis audit firms
- Gives approval to reviewer recruitment – may ask for withdrawal from professional duties
- May disapprove reviewer appointments where competence and independence conditions unfulfilled
- Instructs body of reviewers on conduct of inspections
- Has the right to review all the documents held by the reviewers
- Receives the inspection report
- May authorize addition of practitioner-reviewers for certain inspections of PIE engagements

# H3C Haut Conseil du Commissariat aux Comptes

- **more information : [www.h3c.org](http://www.h3c.org)**