

Certification of State Accounts in Algeria: Can the French Experience Be Beneficial?

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Abstract. Algeria has recently implemented reforms in managing its public finances, transitioning from an input-based budget to a performance- and results-oriented budget. This initiative fosters trust between the State and its citizens through enhanced transparency and rigorous management of State assets. By leveraging the insights gained from France's experience in account certification, Algeria can anticipate and address potential anomalies, thereby optimizing public financial management while ensuring compliance and integrity within its financial administration. The main question of this research is: How can Algeria draw inspiration from the French experience to set up an effective public accounts certification system adapted to its specific context and contribute to strengthening transparency and good financial governance? By analyzing the French experience from 2006 to 2023, this research explores potential lessons that can be applied to Algeria. The findings reveal that legislating the Organic Law on Laws of Finance (LOLF) assigns a new responsibility to the Algerian Court of Accounts: certifying public accounts. The certification report, which accompanies the draft settlement law, evaluates the outcomes of the previous financial year, providing detailed analysis by mission and program of credits. However, the absence of clear implementing regulations creates uncertainties regarding the practical application of this reform. This study enriches the theoretical framework related to the certification of public accounts. An in-depth analysis of the French model of public account certification allowed us to identify success factors and challenges. In addition, the article identifies key actors involved in the certification process in France and Algeria and offers recommendations for adapting the French model to the Algerian context. Thus, this study aims to enhance financial governance in Algeria by providing concrete recommendations to strengthen the certification of public accounts.

Keywords: certification of public accounts, budgetary reforms, accounting reforms, court of accounts, Algeria.

Received: 8 January 2025 | **Revised:** 17 January 2025 | **Accepted:** 18 January 2025 | **Published:** 30 March 2025

Suggested Citation

Gueroui, A., Khoualed, A., & Boulmtared, F. (2025). Certification of State Accounts in Algeria: Can the French Experience Be Beneficial?. *Oblik i finansi*, 1(107), 24-32. [https://doi.org/10.33146/2307-9878-2025-1\(107\)-24-32](https://doi.org/10.33146/2307-9878-2025-1(107)-24-32)



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Сертифікація державних рахунків в Алжирі: чи може бути корисним французький досвід?

Анотація. Нещодавно Алжир здійснив реформи в управлінні державними фінансами, перейшовши від бюджету, заснованого на витратах, до бюджету, орієнтованого на ефективність і результати. Ця ініціатива зміцнює довіру між державою та її громадянами через підвищення прозорості та суворе управління державними активами. Використовуючи досвід Франції щодо сертифікації державних рахунків, Алжир може передбачити й усунути потенційні аномалії, таким чином оптимізуючи управління державними фінансами та одночасно забезпечуючи його відповідність і цілісність. Основне питання цього дослідження: як Алжир може черпати натхнення з досвіду Франції для створення ефективної системи сертифікації державних рахунків, адаптованої до конкретного контексту, і сприяти зміцненню прозорості фінансового управління? Аналізуючи досвід Франції з 2006 по 2023 роки, це дослідження виокремлює важливі уроки, які можна застосувати до Алжиру. Результати показують, що законодавче прийняття Органічного закону про фінансове законодавство (LOLF) покладає на Рахункову палату Алжиру нову відповідальність: сертифікацію державних рахунків. Сертифікаційний звіт, який супроводжує проект закону про врегулювання, оцінює результати попереднього фінансового року з детальним аналізом за місією та програмою кредитування. Однак, відсутність чітких нормативно-правових актів створює невизначеність щодо практичного застосування цієї реформи. Це дослідження збагачує теоретичну базу, пов'язану із сертифікацією державних рахунків. Поглиблений аналіз французької моделі сертифікації державних рахунків дозволив визначити фактори успіху та проблеми. Крім того, у статті визначено ключових учасників процесу сертифікації у Франції та Алжирі та запропоновано рекомендації щодо адаптації французької моделі до алжирського контексту. Таким чином, це дослідження спрямоване на покращення фінансового управління в Алжирі шляхом надання конкретних рекомендацій щодо посилення сертифікації державних рахунків.

Ключові слова: сертифікація державних рахунків, бюджетні реформи, реформи бухгалтерського обліку, Рахункова палата, Алжир.

1. INTRODUCTION

Algeria has recently implemented significant reforms in managing its public finances, transitioning from an input-based budget to a performance- and results-oriented budget. This shift aligns with modern public management trends, which offer greater managerial flexibility while enhancing the effectiveness and efficiency of public resource utilization.

The current budgetary reform, introduced by Organic Law No. 18-15 of September 2, 2018, relating to Finance Laws, specifically aims to reinforce control and ensure the regularity of State resource usage. By adopting general accounting principles based on the recording of rights and obligations, this reform facilitates a more accurate analysis of costs and actions undertaken within the framework of State programs.

A key innovation of this reform is aligning Algerian accounting practices with international standards, particularly through the certification of State accounts. This certification process, as outlined in Article 88 of the LOLF, is to be carried out by the Court of Auditors. Although the initiative is still in the implementation phase, it represents a significant step toward improved

financial governance, drawing on insights from the French experience in public account certification.

The primary objective of this reform is to ensure that public funds are utilized by budgetary authorizations and finance laws, thereby safeguarding against fraud and embezzlement. This initiative marks a significant advancement for Algeria, fostering trust between the State and its citizens through enhanced transparency and rigorous management of State assets.

By leveraging the insights gained from France's experience in account certification, Algeria can anticipate and address potential anomalies, thereby optimizing public financial management while ensuring compliance and integrity within its financial administration.

Since 2006, France has successfully certified its public accounts, establishing itself as the first country in the Eurozone – and one of the few worldwide – to achieve this milestone. This success makes France a critical reference model for Algeria. Given the substantial similarities between the public financial management systems of the two countries, a comprehensive study of the French experience can help Algeria adopt best practices and preempt challenges. This approach would

facilitate the reliability and transparency of Algeria's public accounts.

Once authorized and executed, the annual Finance Law undergoes scrutiny to ensure compliance with parliamentary authorization, as well as to determine the outcomes of financial management and assess the State's financial position.

Following Article 105 of Law No. 23-07 of June 21, 2023, concerning public accounting rules and financial management, *"The accounts are certified by the Court of Auditors, which prepares a certification report that accompanies the draft law on budgetary regulation."*

1.1 Research Problem

The main question of this research is: How can Algeria draw inspiration from the French experience to set up an effective public accounts certification system adapted to its specific context and contribute to strengthening transparency and good financial governance?

To address this question, several sub-questions will be examined:

- What are the fundamental theoretical concepts underlying the certification of State accounts?
- What challenges were encountered in the French experience, and what lessons can Algeria draw?

1.2 Research Objectives

The primary objective of this research is to address the following points:

- Enrich the theoretical framework related to the certification of State accounts (general aspects).
- Conduct an in-depth analysis of the French model of public accounts certification, identifying its success factors and challenges.
- Identify the key actors involved in the certification process in both France and Algeria.
- Propose recommendations for adapting the French model to the Algerian context.

Thus, this study aims to enhance financial governance in Algeria by providing concrete recommendations to strengthen the certification of public accounts. In doing so, it offers Parliament and the Government greater assurance of the reliability of general accounting practices.

2. LITERATURE REVIEW

There is a notable scarcity of prior research that explores the certification of State accounts in depth, particularly in the Algerian context. This can be attributed to the fact that the new Organic Law on Finance Laws only recently introduced this mandate. In contrast, the previous legal framework, specifically Law No. 17-84, did not include such a requirement. Consequently, this research represents one of the first academic contributions on this topic in Algeria. It draws significantly on the French experience, which is renowned for its pioneering role and continuous advancements in the certification of public accounts.

Among the limited previous studies, work by Zerah (2014) stands out. This study aimed to analyze the

practices and particularities of the certification of French State accounts from 2006 to 2013 and the broader framework governing the Court of Auditors' mission. The findings up to 2013 reveal a progressive improvement in the reliability of State accounts. In 2006, the certification process included thirteen substantial reservations, reflecting significant deficiencies in the management and presentation of public finances. However, through sustained efforts, the situation improved, and by the last certification in May 2014, the number of substantial reservations had decreased to five, demonstrating considerable progress in public financial management.

The other relevant study by Elarabi and Benrezzouq (2023) highlights the significance of account certification as part of the broader effort to modernize public management. This process aims to enhance financial information's performance, transparency, and reliability. This mission gained prominence in Morocco by adopting the Organic Finance Law No. 130.13 (LOLF 2015). The reform of Moroccan public accounting marked a transition from a cash-based accounting system, focused solely on budgetary aspects, to an integrated accounting system encompassing three dimensions: budgetary accounting, general accounting, and cost accounting. The LOLF 2015 assigns the task of certifying State accounts to the Court of Auditors to ensure their integrity, reliability, and transparency.

Notably, there is a limited body of prior research that thoroughly investigates the certification of State accounts, particularly in Algeria. This paucity of studies is primarily due to the recent introduction of this mandate under the new Organic Law on Finance Laws. The previous legal framework, specifically Law No. 17-84, did not include provisions for this requirement. As a result, the present research constitutes one of the first academic contributions on this subject in Algeria. It draws significantly from the French experience, which is widely recognized for its pioneering role and continuous advancements in the certification of public accounts.

3. THEORETICAL FRAMEWORK

3.1 Definitions

Certification is an external and independent audit mission that involves expressing an opinion on the compliance of accounts with the applicable accounting framework (Sinnassamy, 2015). This opinion goes beyond verifying the regularity of accounts, extending to their sincerity, which distinguishes certification from mere verification. It provides Parliament and ministries with additional assurance regarding the reliability of general accounting practices (Ministry of Budget and Public Accounts, 2024).

According to the French Court of Auditors, certification entails a written and reasoned opinion issued under the Court's responsibility. This process involves gathering the necessary evidence to obtain reasonable assurance that the State's accounts, in all material respects, comply with applicable accounting rules and principles (Court of Auditors, 2020).

Certification, therefore, serves as an independent audit mission in which the Court assesses the accounts' compliance in terms of regularity, sincerity, and accuracy within the relevant accounting framework. This process offers Parliament and ministries greater confidence in the reliability of general accounting (Foillard, 2018).

3.2 The Actors of the State Accounts Certification

Certification is undoubtedly a true revolution in the powers of the Court of Auditors; it represents a genuine innovation in the Court's evolution regarding budgetary and accounting matters (Catteau, 2019).

Table 1 outlines the Court's primary four missions related to this.

Table 1. The missions of the Court of Auditors

Missions	Exposition
Control	The Court of Auditors conducts both documentary and on-site verification of the regularity of revenues and expenditures recorded in public accounts, ensuring the proper use of credits, funds, and assets managed by State services. The Court's controls and evaluations focus on the following aspects: – Regularity: Ensuring the use of public funds complies with relevant regulations. – Efficiency and Economy: Optimizing the use of financial resources. – Effectiveness: Achieving results consistent with the stated objectives.
Valuation	The Court of Auditors assists Parliament and the Government in evaluating public policies. This role requires the Court to incorporate the assessment of public policy outcomes and effectiveness into its work.
Certification	The Court of Auditors is responsible for certifying the accounts' regularity, sincerity, and accuracy. This certification mission explicitly encompasses the State's accounts.
Informing	The full online publication of the Court's public reports contributes to informing citizens.

Source: Oliva, E. (2015). *Public Finances*. Dalloz, Paris, p. 83.

Table 1 provides a clear and comprehensive overview of the Court of Auditors' missions. This institution plays a crucial role in controlling, evaluating, certifying, and disseminating information on public finances. By strengthening transparency and accountability, it contributes to improving the quality of public management. The Court of Auditors certifies the State's accounts.

3.3 Forms of Certification of Accounts

The Court of Auditors has prepared for its certification mission by conducting accounting audits, progressively expanding the scope of inspections and refining its methodology. The certification of accounts, a cornerstone of the accounting reform, involves issuing a written and reasoned opinion on the compliance of an organization's financial statements with a defined accounting framework.

The certification focuses on the regularity of the accounts, ensuring they adhere to current accounting standards; the sincerity of the accounts, meaning the good-faith application of applicable rules and procedures to reflect the preparers' understanding of reality accurately; and the ability of the accounts to provide a true and fair view of the financial situation (Adam et al., 2018).

The certification of the State's accounts can take four forms (Ministry of Budget and Public Accounts, 2024).

– *Certification without Reservation*

The certifier identifies no significant disagreements or limitations during the audit. Any noted discrepancies are deemed immaterial, allowing the certifier to issue an unqualified opinion;

– *Certification with Reservation(s)*

The certifier identifies certain limitations or disagreements; however, these issues are not severe enough to prevent the issuance of an opinion or to undermine the regularity, sincerity, and accuracy of the accounts;

– *Inability to Certify (An Unfavorable Opinion)*

The certifier determines that the cumulative limitations are too substantial to issue an opinion, thus preventing certification:

– *Refusal to Certify (Inability to Certify)*

In this case, the limitations and disagreements are so significant that they compromise the sincerity, regularity, and true and fair view of the State's accounts, leading to a refusal to certify.

The Court has developed a risk-based approach consisting of three distinct phases. First, the Court establishes reference criteria, serving as a framework for identifying and assessing risks that could compromise the certification of the accounts. Second, the Court applies these criteria to identify potential errors (theoretically possible errors if no controls are in place), possible errors (errors that could occur due to absent or ineffective controls), and the materiality of these possible errors (significant uncorrected cumulative errors that would necessitate issuing a reservation or an unfavourable opinion). The final phase, audit risk management, involves determining the scope of controls to be performed based on the assessed level of risk for material misstatements.

The certification procedure is organized along two axes: first, the division of operations into control cycles, which are groups where risk analysis is conducted and subjected to subsequent controls within a structured

control plan, and second, the division of work into multiple audit phases (Catteau, 2018).

The Court conducts its audits of the State's accounts by the International Standards on Auditing (ISA) issued by the International Federation of Accountants (IFAC) (Court of Auditors, 2020).

4. RESEARCH METHODOLOGY

To comprehensively address the research issue, our methodology employs a judicious combination of two complementary approaches:

Analytical Approach: This approach involves in-depth analysis of relevant concepts, theories, and data to understand the subject matter thoroughly.

Content Analysis: In conjunction with the analytical approach, content analysis examines government reports, documents, and other relevant textual sources. This method allows for the extraction of specific information, the identification of trends, and the highlighting of key patterns and perceptions. These insights contribute to a comprehensive and critical understanding of the certification of State accounts within public administration in France.

5. IMPLEMENTATION AND RESULTS THE STATE ACCOUNTS CERTIFICATION IN FRANCE

France is one of the few Eurozone countries to have implemented a certification process for its State accounts through the LOLF (Organic Law on Finance Laws), based on principles similar to those applied by private companies. The organic texts establish the mission of State account certification, which requires the Court of Auditors to express an opinion on the conformity of the accounts with the applicable accounting framework. This opinion goes beyond verifying regularity; it also addresses the accuracy of the accounts, distinguishing certification from mere verification. As a result, Parliament and the Government gain additional assurance regarding the reliability of general accounting. The certification report is a valuable tool for parliamentary review, allowing Parliament to exercise its oversight mission effectively (Baudu, 2015).

The certification of state accounts was introduced by the French LOLF in 2001 but was implemented only from January 1, 2006. Consequently, the Court of Auditors conducted its first State account certification in 2007 for the 2006 financial year. The following table illustrates the evolution of the number of reservations issued from 2006-2023.

Table 2. The number of reservations issued by the Court of Auditors on the State accounts from 2006 to 2023

Year of exercise	Substantial reservations	Non-substantial reservations
2006	13	0
2007	09	03
2008	09	03
2009	08	01
2010	07	0
2011	07	0
2012	05	02
2013	05	0
2014	05	0
2015	05	0
2016	04	0
2017	04	0
2018	04	0
2019	04	0
2020	04	0
2021	05	0
2022	04	0
2023	05	0

Source: Certification report of the State accounts in France 2006 to 2023.

Based on the data presented in Table 2, the following observations can be made:

Since the LOLF entered into force, the Court of Auditors has conducted 18 certification exercises of the State's accounts.

– The Court of Auditors has consistently certified the State's accounts, but always with reservations.

– Since the first year of the LOLF's implementation (financial year 2006), the Court has issued certifications with reservations. The continuous efforts to improve

accounting quality have reduced the number of reservations, decreasing from 13 in 2006 to 5 in 2023. This progress underscores France's leading role in accounting reforms and positions it as the only Eurozone country whose accounts are certified by an external body (Ministry of Budget and Public Accounts, 2024). A virtuous cycle has emerged between the Ministry of the Budget and the certification authority, promoting continuous improvement in accounting quality.

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– The significant decline in the number of reservations – from 13 in 2006 to 5 in 2023 – indicates a marked improvement in the State's financial management and a stronger commitment by State services to implement the recommendations of the Court of Auditors.

– The reservations issued by the Court of Auditors fall into two categories: substantial and non-substantial.

Table 3 summarizes the reservations the Court of Auditors issued regarding the French State's accounts for the period 2006-2023. These reservations highlight the weaknesses identified in various aspects of public finance management.

Table 3. Reserves issued over the period 2006-2023

Exercise	The reservations
2006-2015	Financial Information Systems of the State
2006-2015	Internal Control and Internal Audit System
2006-2015	Assets and Liabilities of the Ministry of Defense
2006-2007-2008	Operators' accounts
2006	Specific Tangible and Intangible Fixed Assets
2006	Interest Rate Swap Contracts for Debt Management
2006-2007	Account of Operations by Coface* Under State Guarantee
2006	The Section of Centralized Savings Funds at the Deposit and consignment Fund (Caisse des Dépôts et Consignations)
2006	The Road Network
2006-2012	Real Estate Assets of the State
2006	Tax obligations
2006-2010	Intervention Expenses and Liabilities
2006	Accounts Public Authorities
2007-2015	Sovereign Revenues
2007-2008	Treasury Accounts
2007	Provisions for Risks
2007-2008-2011	Other Inventories of Assets and Liabilities
2008-2009	The Social Debt Amortization Fund
2008-2010-2012	State Equity Investments and Other Financial Fixed Assets
2008	Public Service Concessions
2009	Census and Valuation of Operators
2009	Other Fixed Assets and Stocks of Civilian Ministries
2012	Non-Financial Liabilities
2013	Financial Fixed Assets
2016-2020	General Limits in the Scope of Verifications
2016-2020	Anomalies Related to Military Stocks and Tangible Fixed Assets
2016-2020	Anomalies related to Sovereign Expenditures and Revenues
2016-2020	Anomalies related to Financial Fixed Assets
2021-2023	Undervaluation of Provisions and Depreciation Related to Military Equipment
2021-2023	Overvaluation of the State's Stake in EDF
2021-2023	The Treatment of the Deposits and Consignments Fund (Caisse des Dépôts et Consignations) and the Savings Fund as Non-Controlled Interest
2021	Inappropriate Accounting of Expenses Arising by Several Intervention Mechanisms
2021-2023	Lack of Disclosure of Commitments Made to Guarantee Bpifrance's Debt
2023	Failure to Quantify the Commitment Made Under the European Recovery Plan

* Coface stands for *Compagnie Française d'Assurance pour le Commerce Extérieur*. Coface was the export credit agency for France since its foundation in 1946. It also offers private credit insurance globally.

Source: Certification report of State accounts in France 2006-2023.

The table below presents the most frequent reservations identified by the Court of Auditors between 2006 and 2023, offering an overview of the areas where issues were most commonly observed. The reservations issued reflect the Court's comprehensive and detailed examination of the State's accounts, encompassing nearly all aspects of financial management. These findings illustrate the Court's rigorous and meticulous approach to identifying dysfunctions or irregularities that may compromise the quality of public accounts.

Some reservations were resolved the year after they were issued, demonstrating the administration's ability to address identified anomalies promptly. However, certain reservations persist, highlighting more complex or recurring issues in the management of public finances.

The certification process is more than a procedural accounting task; it carries significant implications for public management. The reservations issued prompt relevant actors, mainly ministries' management services, to reform their financial processes and adhere strictly to applicable regulations. In this context, account certification can facilitate the introduction of new management tools designed to assess the full cost of public policies implemented by the State (Sinnassamy, 2015).

6. TOWARDS A CERTIFICATION OF THE STATE ACCOUNTS IN ALGERIA

The certification of accounts is a new mission assigned to the Court of Auditors by the LOLF (Organic Law on Finance Laws) and enshrined in the constitution, extending this responsibility to all public administrations. Certification aims to provide citizens and taxpayers with clear, transparent, and accurate financial and accounting information regarding the State's financial situation.

The LOLF introduced the principle of public account certification in Algeria, as stipulated in the second paragraph of Article 88. This article mandates a report on certifying the State's accounts, ensuring they meet the principles of regularity, sincerity, and fidelity. The certification process is supported by a detailed report outlining the verifications conducted (Saoudi, 2021).

The Court of Auditors is prepared to commence certifying the State's accounts starting in 2025, as announced by its First President, Abderrahmane Benmarouf, during the closing seminar of the twinning project with France and Portugal. He noted, "A hundred people are being trained for this complex mission" and emphasized that "the legal framework is favourable to it" (Algerian Official Journal, 2018).

The following table provides a comparative assessment of the different criteria that could justify the choice of one or the other of these actors.

Table 4. Selection criteria for the State accounts certification actor

Selection criteria	The Actors of Certification		
	The Court of Auditors	The General Inspectorate of Finance (IGF)	Auditors (Commissaires aux comptes)
Independence	The court is an independent body of the Ministry of Finance that carries out its missions with total objectivity	The IGF is placed under the supervision of the Ministry of Finance	Auditors are external auditors who act on their own behalf
Competence	The court, within the framework of its missions, has perfect control over public finances and the State accounts but it may have difficulties in the area of certification	In the context of its missions, the IGF has a thorough understanding of public finances and State accounts, but it may face challenges in terms of certification	Auditors are competent in certification matters, but they do not have sufficient expertise in public finances and State accounts
Cost of the service	The mission will not generate additional costs (the certification will be part of the regular missions of the magistrates)	The mission will not generate additional costs (the certification will be part of the inspectors' regular missions)	The mission will generate additional costs

Source: El Alia, A. (2020). *Certification of State Accounts in Algeria, Final dissertation for obtaining the postgraduate diploma specializing in public finance, Institute of Customs and Fiscal Economics, Kolea, Algeria, p. 43.*

The comparative analysis of the three institutional actors – the Court of Auditors, the General Inspectorate of Finance (IGF), and the Statutory Auditors – reveals distinct strengths and profiles. While the Court of Auditors appears to be the most suitable institution for certifying public accounts in Algeria, a more nuanced analysis identifies key differentiating factors.

Both the Court of Auditors and the statutory auditors have a clear advantage regarding independence. Regarding competence, the IGF possesses specific expertise in the internal mechanisms of financial administration, which can benefit certain types of controls. On the other hand, statutory auditors offer valuable experience in private sector account certification, bringing a rigorous methodology and effective analytical tools.

While cost is important, it should not be the primary determinant. The focus should remain on the effectiveness and quality of the certification process.

Selecting the Court of Auditors as the primary actor for public account certification in Algeria is a sound decision. However, recognizing the potential contributions of other actors is essential. A more collaborative approach could enhance the overall quality and robustness of the certification process in the future.

The current stakes of certification are multifaceted (Iratene, 2024):

– *Prerequisite for Constitutional Functions:* Certification is essential for effectively exercising Parliament's constitutional duties – such as legislating, overseeing the government, and evaluating public policies – and for the government's responsibilities, including preparing annual and multi-year financial laws and establishing patrimonial accounting.

– *Informing Stakeholders:* Certification serves as a critical tool for informing citizen-taxpayers through reports annexed to draft regulatory laws and public reports by the Court. It also assists rating agencies in assessing a state's solvency, ability to repay loans, and the sustainability of its finances, thereby reassuring institutional investors.

– *Enhancing Transparency:* Certification promotes transparency in public accounts. In its absence, the State risks undermining confidence, especially given that each State is subject to scrutiny by other nations and intergovernmental organizations such as the IMF and OECD due to the globally recognized nature of accounting standards.

Despite the relatively clear vision of how the certification of accounts will be implemented, significant ambiguity remains regarding its scope. The key question concerns the potential consequences of a refusal to certify the accounts or, to a lesser extent, certification with reservations. It appears that a refusal to certify the accounts could lead to the rejection of the settlement law. This scenario poses a considerable risk: without an effective reevaluation of the settlement law, the certification process could lose much significance.

Indeed, if the settlement law lacks substance – despite the improvements introduced by the LOLF – this deficiency could extend to the certification itself,

rendering it a mere formality. Establishing such a procedure only to have it culminate in the improbable rejection of the settlement law would be deeply unsatisfactory. Additionally, the impact of a refusal to certify on a potential referral to the Constitutional Council warrants consideration.

A critical question arises: Could the Constitutional Council declare a settlement law constitutional if the Court of Auditors refused to certify the accounts due to issues of sincerity or fidelity? In practice, the Council would likely adopt a stance similar to its position on regulatory amendments to appropriations, holding that it is Parliament's responsibility to exercise political oversight when adopting the budget settlement law.

Consequently, even if the Court of Auditors were to fully exercise its new mandate, such a decision by the Council could undermine the Court's authority and render the certification procedure obsolete. This outcome would be particularly disappointing, as certification represents a fundamental innovation in the oversight of the implementation of the Finance Act (Saoudi, 2021).

7. CONCLUSIONS

The analysis of the French experience highlights several key success factors, such as strong political will and favourable regulations supporting the certification of accounts. For Algeria, which is considering implementing a system for certifying State accounts, several fundamental elements must be considered. These elements are informed by the lessons drawn from France's experience:

- The LOLF stipulates that the Court of Auditors is responsible for certifying, each year, the regularity (compliance with rules), sincerity (good-faith application of rules), and fidelity (faithful representation of reality) of the State's accounts. This certification is annexed to the draft finance act and accompanied by a detailed report outlining the verifications conducted, including analyses by mission and program of credits.

- The certification process in France has identified accounting anomalies and weaknesses in public finance management. These findings have led to adjustments and improvements in monitoring State expenditures and revenues. By thoroughly analyzing France's results, Algeria can anticipate potential challenges or irregularities that may arise while implementing its certification process.

- State account certification aims to provide reasonable assurance that the financial statements do not contain significant anomalies.

- The certification mission assigned to the Court of Auditors does not involve interpreting the financial statements. It focuses solely on verifying their compliance with applicable rules, particularly the principles of regularity, sincerity, and fidelity.

- Certification of accounts strengthens trust between citizens and the State regarding the use of public funds while enhancing transparency and accountability in public financial management.

8. RECOMMENDATIONS

To successfully implement and strengthen the certification of Algerian State accounts starting in 2025, the following steps are necessary:

- **Implement Institutional Twinning:** Establish and execute the institutional twinning project between the Court of Auditors and its French counterparts.
- **Exchange Experiences:** Facilitate knowledge exchange with European organizations on certifying State budgetary and financial accounts.
- **Capacity Building:** Strengthen the institutional and professional capacities of the Court of Auditors.

- **Specialized Training:** Organize training sessions and workshops to enhance the skills of the Court of Auditors' personnel in performance auditing, program evaluation, and internal control in alignment with international standards and best practices.

- **Develop a National Audit Framework:** Create a national audit framework inspired by international standards.

- **Modernize Budgetary Systems:** Update budgetary tools and methods to ensure efficiency and effectiveness in financial management.

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