

Abstract

The Court has carried out an audit on the management of subsidies granted by the French Community Commission to associations in the health or social sector – referred to as “outpatient care services” – and found many errors in the subsidizing process.

The errors related to services other than care assistance in the home are mainly due to a combination of several factors that do not favour accurate subsidizing. There is no adequate internal control. The subsidizing process is complicated and some regulatory provisions are inadequate. Procedures and jurisprudence are not in written form, which makes it more difficult to understand the supporting documents’ data and to input them in the software used to calculate the subsidized amounts. Besides, this software does not allow fully automated calculations. The required calculations are therefore performed using other means and may thus be inaccurate. Finally, the supporting documents are of uneven quality.

As for care assistance in the home, which is subsidized differently, a few material errors have been noted.

On the whole, both the number and amount of errors that were identified during the audit raise questions on whether the regulations fully achieve their goals, namely subsidizing the pay of outpatient care services’ workers in accordance with the remuneration scales and seniority.

Consequently, the Court recommended to develop an adequate internal control, to rewrite the regulation items that need to be changed, to have written procedures and jurisprudence, to see to it that the data input in the software and the calculations performed by other means are correct and to strive to obtain high quality supporting documents.