

Cour des comptes



Chambres régionales
& territoriales des comptes

AUDIT OF HOSPITALS BY FRENCH REGIONAL CHAMBERS OF ACCOUNTS

SÉMINAIRE EURORAI , PALMA DE MAJORQUE

Carole Collinet, president of the hospital section
Chambre régionale des comptes Grand Est

20 octobre 2022



I. THE ORGANIZATION OF HEALTH STRUCTURES



HEALTH STRUCTURES IN FRANCE :

About 3 000 health facilities (2 989 dec.21)

1 347 public hospitals (180 CHR, 936 CH, 92 CHS)

972 private facilities (clinics)

670 private non profit institutions

**1,36 M employees (salaried jobs) + liberal activity
(42 000, 84% in clinics)**

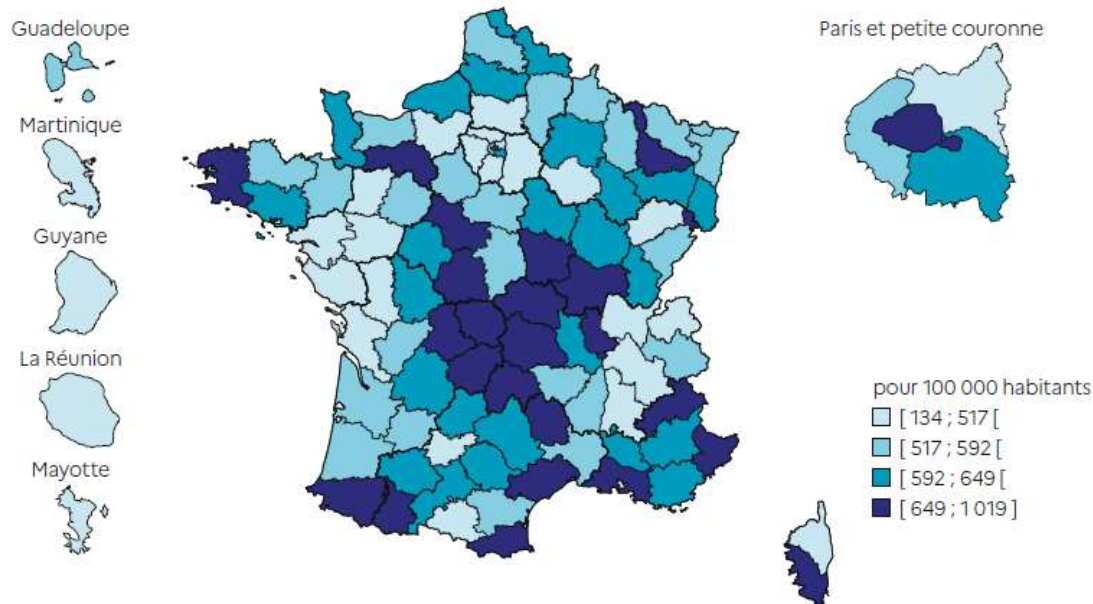
(for memory, city medicine : 215 000 practitioners)



HEALTH FACILITIES IN FRANCE

387 000 beds (hospitalization with nights), 80 000 places, with an inequal territorial distribution

Carte 1 Densité de lits d'hospitalisation complète au 31 décembre 2020 par département



Note > Les bornes correspondent à une répartition en quartiles.

Champ > France entière (incluant Saint-Martin et Saint-Barthélemy), y compris le SSA. Disciplines de médecine, chirurgie, obstétrique et odontologie (MCO), psychiatrie, soins de suite et de réadaptation (SSR) et soins de longue durée.

Sources > DREES, SAE 2020, traitements DREES ; Insee, estimation de la population au 1^{er} janvier 2020.



TERRITORIAL HOSPITAL GROUPS (THG)

Since 2016, public hospitals have been organized in 136 territorial hospital groups

Aim : to improve mutualisations and pathways of care.

A THG includes one support/leading institution and up to 20 facilities for 100 000 to 2 M inhabitants

The group shares a medical and a care projects

Psychiatric facilities have not been compelled to join a THG.

Quite often, clinics have also created their own organization for more mutualisation



TERRITORIAL HOSPITAL GROUPS (THG)

The support/leading institution performs for the whole group :

- Purchases
- Information systems (finances, human resources...)
- Medical information department
- In-service training
- Human resources (since 2021)

It takes part to shared services (medical imaging, biology and pharmacy).

Members of the group can also share with some of the other members staff and services (administration, medical teams...)



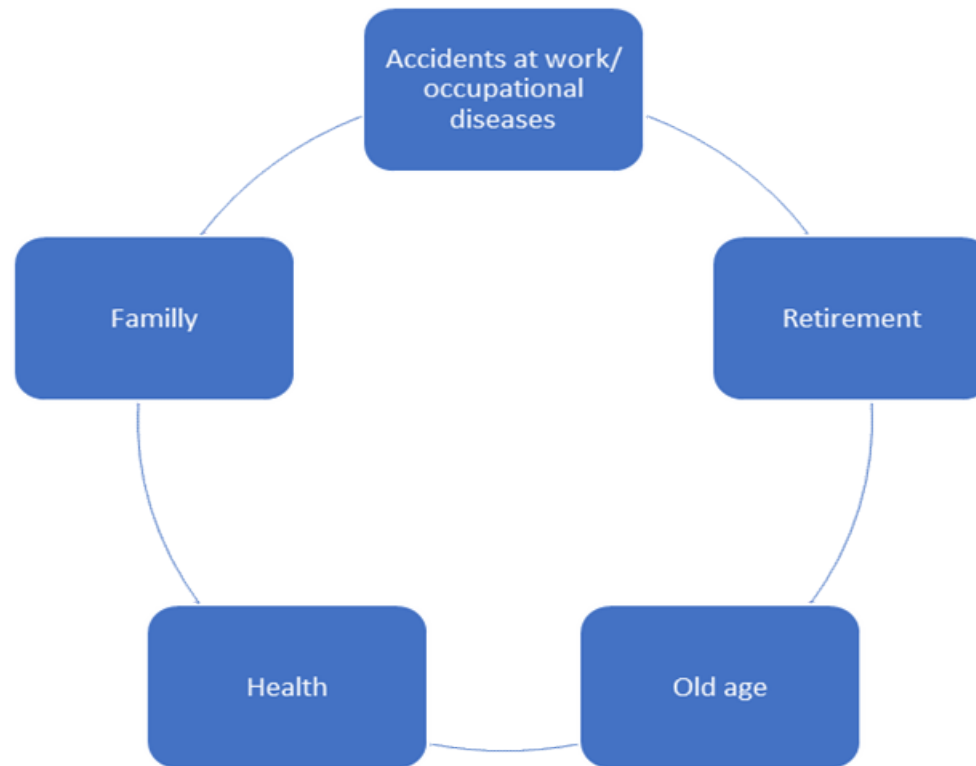
REGIONAL HEALTH AGENCY

- Defines the **regional health policy** and its organization
- Signs with the institutions a contract of objectives and means (if necessary with a contract to return the financial balance)
- Makes sure that those objectives are achieved (specially as for the care quality is concerned)
- Gives activity agreements
- Validates the health institutions' budgets**
- If applicant, gives agreement for loans



SOCIAL SECURITY (HEALTH INSURANCE) IN FRANCE

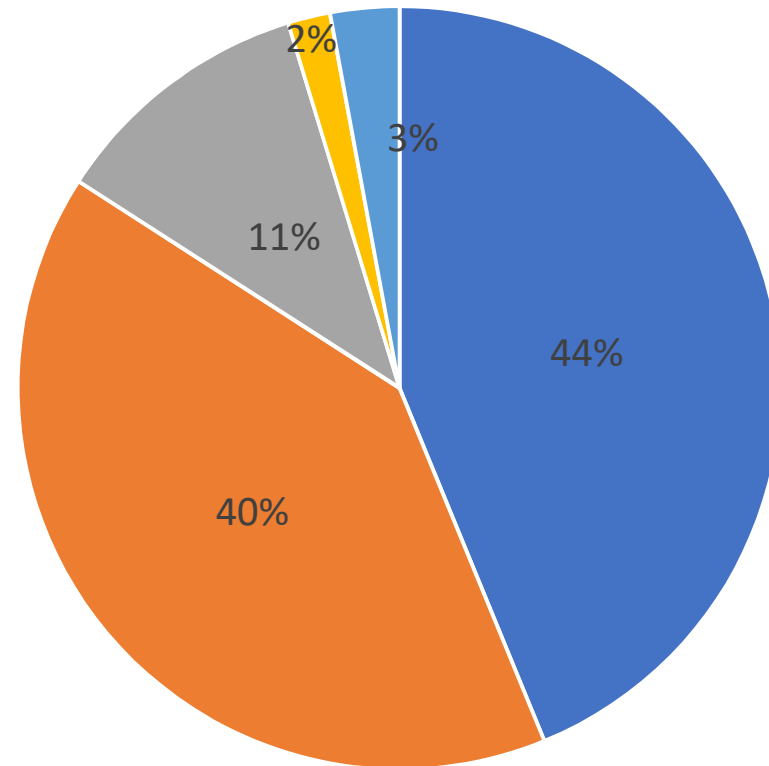
An huge part in public expenses : €813 Billion in 2021 (35% GDP)





THE HEALTH BRANCH (ABOUT € 240 BILLION EXPENSES IN 2021)

City medicine	105
Health institutions	96,6
Medical and social institutions	26,8
Region intervention fund	4,3
Others	7

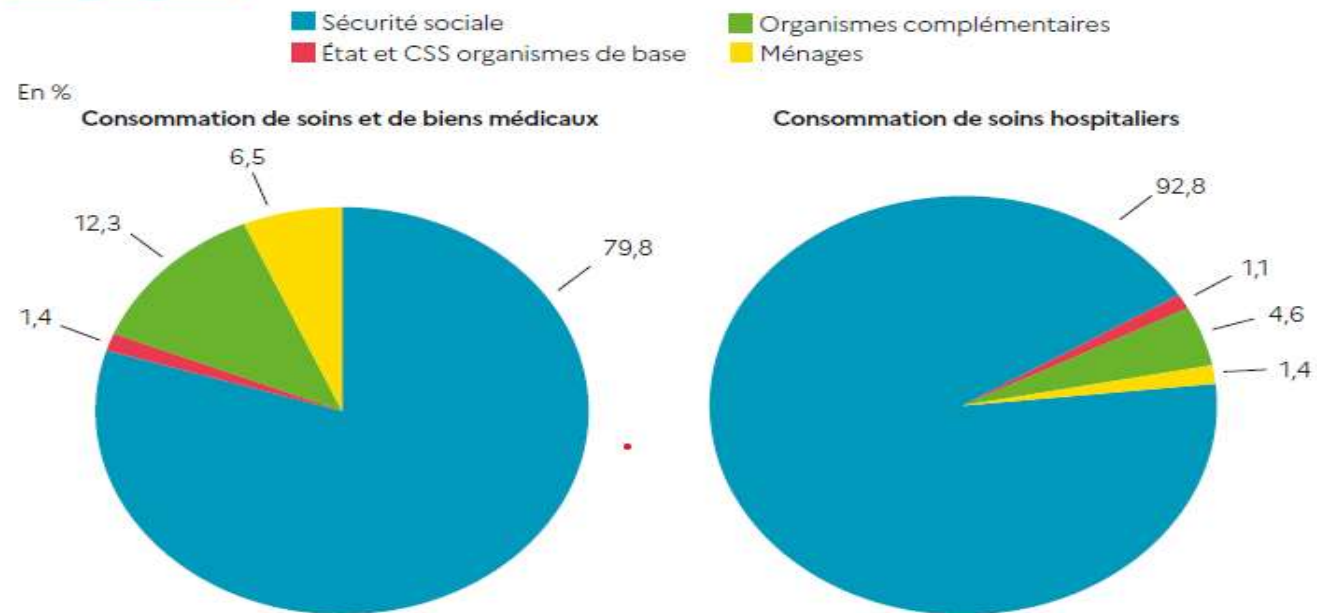




FINANCING THE CONSUMPTION OF HOSPITAL CARE

93% BY SOCIAL SECURITY

Graphique 3 Structure de financement de la consommation de soins en 2020



CSS : complémentaire santé solidaire.

Champ > France entière (non compris Saint-Martin et Saint-Barthélemy), y compris le SSA.

Source > DREES, comptes de la santé.



II. RULES AND METHODS OF INVESTIGATION OF THE FRENCH REGIONAL CHAMBERS OF ACCOUNTS



RULES AND METHODS OF INVESTIGATION OF THE CHAMBERS OF ACCOUNTS

- ❑ The Court of Accounts grants the regional chambers of accounts a delegation for the control of health establishments in their territorial jurisdiction.

- ❑ If regional chambers of accounts have audited public health institutions for years, the control of private establishments has only been open since 2017.

- ❑ It requires prior (only for clinics), a request for jurisdiction to the public prosecutor (specifying that it is a legal person, that it exercises a public health mission and that its activities are financed by the Health Insurance)



CONTROL AXES

1. **First of all:** scope of control, identification of specific issues, analysis of the quality approach
2. **Context:** positioning of the establishment in its territory: competition and complementarity with the other health structures, response to medical needs, efficiency of the organization
3. **Activities:** definition of the strategy, consistency with the needs, effects and constraints of its implementation, organization of specific activities such as emergencies, psychiatry, home hospitalization
4. **Means:** saving resources on hosting capacities, technical and logistical resources, support functions (purchasing, information systems, etc.)
5. **Human resources:** availability and use of human resources, recruitment difficulties, solutions and costs
6. **Reliability of accounts:** transparency of accounting information, compliance with rules, certification procedures and level of internal control
7. **Financial situation:** is the financial situation sound, can the institution pay for its investments, tensions



JOINT INVESTIGATIONS

Several chambers of accounts and the court may lead together investigations about some specific subjects.

For instance :

- Complementarity and competition between public and private health establishments
- Aging people with disabilities
- Primary care



HOW TO COLLECT INFORMATION

- Numerous databases (national directory of establishments, main financial indicators, presentation of the activity and the market, etc.)
- Exchanges with the establishment and the documents transmitted
- Additional sources of information: in particular exchanges with other State administrations (Regional health agency, prefecture, etc.)



HUMAN RESOURCES

- Nevertheless, few skills within the regional chambers of accounts, added with staff mobility:
at the Chamber of Accounts Grand Est, at best 6 controls of hospitals per year



III. MAIN FINDINGS



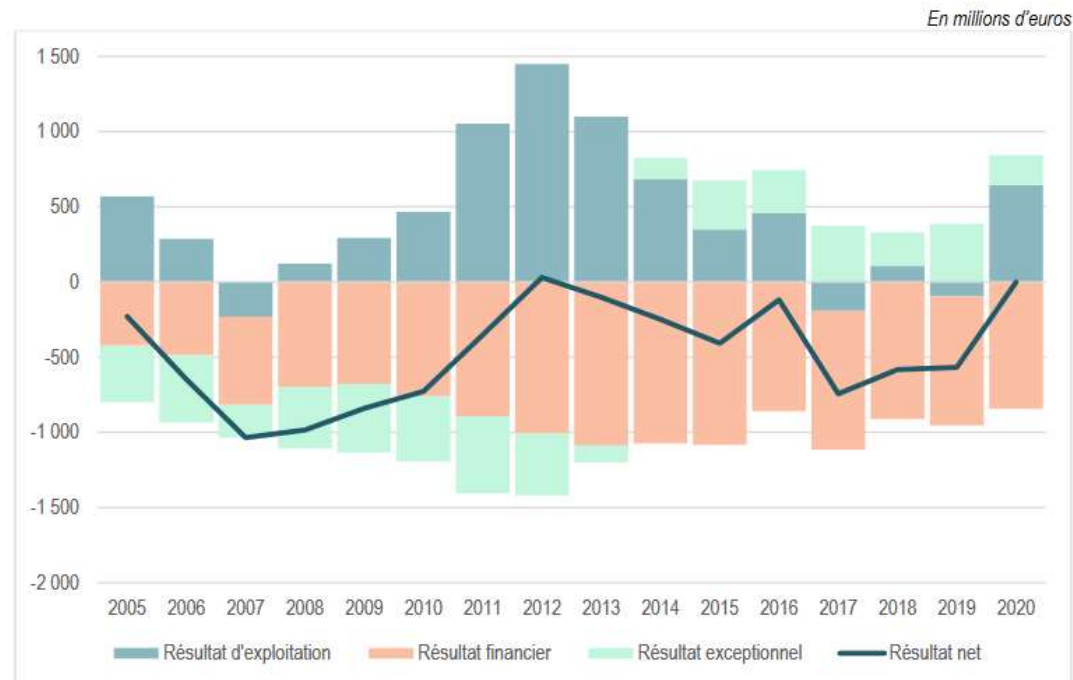
A CHANGING HOSPITAL

- ❑ A new organization towards more ambulatory activity
- ❑ Nevertheless, the public hospital concentrates the most complex situations (the clinics generally reserving the simplest cases and the fastest to treat)
- ❑ An unequal territorial presence and perfectible coordination between establishments and with city medicine
- ❑ New medical challenges (pandemics, etc.) and their impact on the supply of care, investments, training, the organization of health establishments, etc.



A CONTRASTING FINANCIAL SITUATION

- ❑ Differences between public and private lucrative establishments on fixed assets: significant assets for hospitals, often rented for clinics (assets of subsidiary civil companies)
- ❑ An almost balanced result in 2020 (all hospitals)





A CONTRASTING FINANCIAL SITUATION

❑ 40% of public establishments are in deficit (1 out of 4 clinics)
Half of this deficit (€838 million) is concentrated in 10 establishments

❑ 24 hospitals achieve a cumulative surplus of €481 million

❑ The debt of hospitals, stable, is €30 billion

The average deleveraging capacity is 6.8 years.

31% of establishments are in over-indebtedness



A CONTRASTING FINANCIAL SITUATION

❑ Investments: €3.9 billion in 2020

Only 4.4% of revenue

➡ A growing obsolescence rate, more on equipment than on buildings

Nevertheless, at the same time, allocations for investment are stable and self-financing capacity is progressing: a short-term situation?



CONSEQUENCES OF THE HEALTH CRISIS

- ❑ Guarantees provided by the State to compensate for additional expenses and loss of revenue related to deprogramming
 - They have sometimes hidden a deterioration in the real financial situation
 - The profit of the establishments can sometimes be difficult to appreciate for lack of cost accounting (including in large groups of clinics)
 - Some private establishments quickly rescheduled their operations and resumed almost normal activity, shifting care to the public, sometimes continuing to benefit from guarantees.

- ❑ Highlighting the strategic role of caregivers and a salary increase that will weigh on budgets



DIFFICULTIES OF HIRING

- ❑ Tensions on some professions (operating theatre nurses for example) or some sectors (emergencies, etc.)
- ❑ Solutions implemented by establishments to enhance their attractiveness which do not always comply with the law (compensation, working time, control of liberal activity, etc.)