



Sébastien Lepers, born in 1973 in Nouméa, New Caledonia (France), was appointed by the North Atlantic Council to the NATO International Board of Auditors (IBAN) as a Board Member for four years from 1 August 2023.

After academic training in the fields of public administration and economic and social sciences, Mr. Sébastien Lepers held during the period 1999 to 2016 various operational functions within the Ministry of Defence (audit, internal control, general administration, public procurement, finance, logistics, secondment abroad in external operations) and then at the French Supreme Audit Institution (SAI) Court of Accounts, from 2016 to 2023 (control, peer review, international cooperation). Within the framework of these various functions, he has already had the opportunity on several occasions to manage the activities of a service, from the design of the work programme to the operational realisation of the various tasks and their follow-up.

Following a year from 1999 to the function of Deputy Head of Infrastructure at Ventiseri-Solenzara Air Base 126 'Captain Preziosi', an advanced base in Corsica for tactical training and departure for NATO aircraft, Mr Sébastien Lepers served as head of an administrative, financial and logistical support service at Roquebrune-Cap-Martin Air Base 943 'Captain Auber' from 2000 to 2004. These two experiences have enabled him to not only acquire skills in terms of team leadership, but also to participate in the implementation of strategies for pooling support services. In particular through his participation in concrete and operational missions at different levels of responsibility under the Maritime Pollution Plan (POLMAR), the Adapted Monitoring Module (MAS) for forest fire control, disaster relief and restoration of communication routes following the Lothar and Martin storms, the command of the VIGIPIRATE enhanced security and surveillance system at Nice Côte d'Azur International Airport, participation in Exercise OPÉRA at Creil air base 110 'Lieutenant-colonel Guy de La Horie', and training to obtain the qualifications of Reco NEDEX (RECO NEDEX) and Chief of Command against Nuclear, Radiological, Biological and Chemical Threats (NRBC). As a result of this experience, he served for three years, from 2004 to 2007, as a staff officer and air commissioner, in particular at the Central Directorate of the Air Commissariat (DCCA) in Paris-Balard. On this occasion,

he acquired strong skills in managing complex projects, in an environment often requiring strong coordination with other armies, directorates and departments. In 2006, in addition to the initial training at the Air Force Reserve Officers' School at Évreux Air Base 105 "Commander Viot" in 1999, the Special Officer Training Course (CSFO) of the Air School (EA) on air base 701 in Salon-de-Provence "General Pineau" in 2000 and then at the Air Commissariat School (ECA) on the same site in 2004, he was able to attend the NATO Senior Officer Policy Course at the NATO School in Oberammergau, Germany. In 2009, he was awarded the senior officer's diploma (DAEOS) by the air force's central director of general administration and finance.

Subsequently, from 2007 to 2014 he held the duties of internal auditor in three audit structures on the site of the Cité de l'Air and Air Base (CABA) 117 in Paris Balard "Capitaine Guynemer" (Administration and Finance Audit Department (SAAF) of the Air Force, Joint Administrative and Financial Audit Centre (CAAFI) of the Department of the Armed Forces (CAAFI) of the French Armed Forces Audit Office (C2A) of the Military Staff, a joint body certified in 2013 to the Professional and International Standards of Auditing IIA by the French Audit Institute (IFACI) and, from 2014 to 2016, as financial studies officer, at the rank of principal commissioner in the Ministry of Defence's financial affairs department (senior officer). These functions have enabled him to master many areas relating to public finances (operational, budgetary and accounting procedures and certification of accounts).

In addition to his duties as a staff officer, Mr. Sébastien Lepers has actively participated in operational missions in the field. After assuming the role of administrative and financial manager of the joint (air, sea, land) and joint staff exercise (Spain, France, Italy, Portugal) EOLO aiming to test the operational capability of the NATO Response Force (NRF) format of the armies in 2006 and then of the French-Indian operational exercise GARUDA on the air base of Kalāikunda in West Bengal in India in 2007, he also led the administrative, financial and logistical team during a high-voltage NATO International Security Assistance Force (ISAF) mission at Kandahar Air Field Air Base (KAF) in Afghanistan during an operational stay in 2009, for which he was awarded a NATO Medal (Non-Article 5). A prior mission to the Dushanbe Air Detachment in Tajikistan in 2008 had already enabled him to develop his leadership skills in a tense international context. In 2011, at the request of the Prosecutor of the Republic at the Paris Armies Tribunal and the Armed Forces Inspection (IdA), he conducted an audit mission within the perimeter of the United Nations Interim Force in Lebanon (UNIFIL).

After more than seventeen years in the administration of the State as a public manager and internal auditor at several hierarchical and functional levels (junior auditor, senior auditor and head of audit mission, supervisor), in particular at the Ministry of Defence, Mr. Sébastien Lepers decided to return to civilian life in the second half of his professional career. He conducted, as a financial magistrate, from 2016 to 2019 at the Court of Accounts, French supreme audit institution, performance, financial and jurisdictional audits first in the seventh and then in the second chamber specialising in the fields of environment, agriculture, energy and transport.

His extensive experience in both internal and external auditing at different levels of responsibility has been sanctioned by several internationally recognised professional certifications (Certified Internal Auditor, Certified Government Auditing Professional, Certified Risk Management Assurance, Certified Fraud Examiner, Certified Financial Crime Specialist, etc.).

As part of his various duties (deputy director and acting director on two occasions) in the Directorate of International Relations, External Audit and Francophonie (DRIAEF) of the French Court of Accounts from April 2018 to July 2023, Mr. Sébastien Lepers was able to benefit in the context of multilateral and bilateral cooperation projects, from a transversal and strategic vision of all the missions carried out by French financial courts in the international field (performance audit, financial audit (certification of accounts), compliance audit, jurisdictional audit, flash audit, structural notes) promoting good practices and values of democracy, the rule of law, social development, transparency of administration and good governance of public finances. His contribution to international activity could take place both in the multilateral context (Forum of SAIs with jurisdiction, Association having in common the use of French (AISCCUF), working groups of the International Organisation of Supreme Audit Institutions (INTOSAI), the Organisation of Supreme Audit Institutions of Europe (EUROSAI) and the EU SAI Contact Committee coordinated by the European Court of Auditors) and in the implementation of bilateral cooperation projects. In this regard, the monitoring and evaluation of the implementation of the 17 Sustainable Development Goals (SDGs) of the United Nations 2030 Agenda by the French Government, or the regular use of multiple donors (European Commission, World Bank, African Development Bank, United States Agency for International Development (USAID), State Secretariat for the Economy of the Swiss Confederation, Ministry of Europe and Foreign Affairs, International Organisation of La Francophonie, French Development Agency (AFD), etc.) to finance the institutional capacity building projects of foreign counterparts have been permanent challenges for the French Court of Accounts and the AISCCUF, both members of the INTOSAI community. The multilateral work in various INTOSAI working groups on the development and adoption of International Standards of Supreme Audit Institutions (ISSAI) audit guidelines and standards has also provided an opportunity to strengthen its expertise in the ISSAI, International Standards on Auditing (ISA) and the Institute of Internal Auditors (IIA) standards for external and internal audit in the areas of compliance, performance and finance.