

Des spécialistes à vos cotés pour un dialogue social équilibré avec votre direction.

International

L'expert des CE is located in Paris. The partners are chartered accountants and registered auditors.

1/ Legal assignments

The overall purpose of the Labor Management Committee is to facilitate communication between the employer and employees regarding the management of the company, its organizational structure, its professional training plan, the wage issues and the technical and financial development of the business. In doing so, the Labor Management Committee may conduct inquiries and research. For that purpose, according to the French Labour Law, L'expert des CE can assist the Labor Management Committee in six legal assignments paid by the employer:

1.1/ The annual company business records (article L 2323-6).

Each year, the company should provide to the Labor Management Committee the business record it provides to the shareholders (the annual report, the manager report, the auditor one ...). Our partners will help the Labor Management Committee to understand the records, make observations and ask for explanations to the managers.

1.2/ The budgeted business records (article L 1214-35 and L 2323-7)

A company having more than 300 employees or a turnover upper to 18 billion of euros should provide half-annual budgeted record to its Labor Management Committee twice a year (funds statement, budgeted financial plan, budgeted profit and loss account, statement of the current assets and liabilities).

In the same way as for the annual records, our partners will help the Labor Management Committee to understand the records, make observations and ask for explanations to the managers.

1.3/ A potential warning procedure (article L 2323-78)

In front of worrisome situation, the Labor Management Committee can ask for clarification to the employer about the economic situation of the company. If the reply is not convenient to the committee, it can remit a report of the situation or even alert the managers. Our partners will help the Labor Management Committee to make inquiries and audit they need for the redaction of the report.

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1.4/ The annual report on the employee profit-sharing (article D 3323-14)

Every year, the employer should give a report to the committee explaining how was calculated the annual profit sharing, how was managed the previous funds and how it would be managed for the next year. The Labor Management Committee can ask for the audit of this report by a chartered accountant. We will check the calculation of the annual profit sharing and clear up its management.

1.5/ A project of mass redundancy of more than 10 persons (articles L 1233-29 et L 2325-35)

For that kind of mass redundancy, the employer has to consult the committee. The Labor Management Committee will have to consult the redundancy project and express its opinion on it. Our partners can bring some light on this process and labour organization to help the committee to express its position on it.

1.6/ A merger of a significant size (articles L2325-35 and 2323-6)

The French law forced companies, in case of significant merger, to incorporate in their process the information of the committee. Our partner will help the committee to analyze the different information they received and express their opinion on the merger.

2/ Contractual assignments

We have a range of services tailored to suit your need:- Bookkeeping- Audit of committee accounts,- Assistance in negotiations (for the employee profit-sharing agreement for example)