

The Contribution of Financial Control to Improve Financial Governance: The Case of the Moroccan Court of Auditors

Boudira Salma ^{1*}, Fatima Ezzahra El Randour ¹ and Drissi Hicham ¹

¹ LIFGOD, National School of Business and Management (ENCG-C), University Hassan II, Casablanca 20250, Morocco.

* **Corresponding author:** Salmaboudira4@gmail.com.

ABSTRACT: The Court of Auditors plays a crucial role in improving financial governance. Through its audit and monitoring activities, the Court ensures transparency, accountability, and sound financial management. By examining financial reports and conducting in depth investigations, the Court assesses whether public resources are used efficiently and in compliance with legal and regulatory frameworks. This article provides an overview of the Court's role and highlights its key functions in improving financial governance in Morocco, while also exploring the challenges and limitations it faces in fulfilling its mandate. Our aim is to understand and analyse the tasks performed by the Court of Auditors in public bodies and to assess the effectiveness of these tasks in improving the management of public entities and financial governance. This is achieved through documentary research that reviews relevant theories on financial governance, analyses reports published by the Court of Auditors, and examines surveys conducted by international organizations on the mission and impact of the Court of Auditors. By comparing these sources, we aim to provide a comprehensive assessment of the Court's contributions and its role in enhancing governance practices. The value of our research lies in its detailed examination of the role of the Court of Auditors in improving financial governance within public entities. We not only study the scope of its control mechanisms but also analyse the practical impact of its recommendations on public institutions. This research further evaluates the significance and effectiveness of the Court's mission in fostering accountability, preventing financial mismanagement, and strengthening institutional integrity. Additionally, we consider the evolving legal and institutional landscape that influences the Court's operations and effectiveness.

Keywords: court of auditors, financial governance, public funds, public management.

1. INTRODUCTION

The financial control exercised by the Court of Auditors constitutes a means of steering public management through the comparison of achieved results with predefined objectives in order to correct actions and achieve set goals. Financial control enables the Court of Auditors to oversee the management of funds and public bodies and to identify shortcomings in the controlled management, warning public authorities in a timely manner to take necessary measures [1]. Financial control thus contributes to the establishment of principles of financial governance. It is within this context that our research project is situated, aiming to address the following issue: "How does the Court of Auditors contribute to the improvement of public management and financial governance in public bodies?"

Our problem statement involves understanding and analysing the missions carried out by the Court of Auditors in public bodies and assessing the effectiveness of these missions in improving the management of public bodies and financial governance. It is essential to highlight that this study takes place in a context where the reports of the Moroccan Court of Auditors are generating increasing interest due to their impact

on financial governance and public finance transparency. In recent years, the Court of Auditors has published several reports highlighting dysfunctions in the management of public resources, budgetary irregularities, and weaknesses in the internal control systems of public institutions. However, despite these findings, there is a lack of in-depth studies on the effectiveness of the recommendations issued by the Court and their concrete implementation by the audited entities. This study aims to fill this gap by evaluating not only the role of the Court of Auditors in improving financial governance but also the actual impact of its recommendations on public administration practices. By addressing this issue, this research makes a significant contribution to the literature on financial governance by providing an updated analysis of Morocco's institutional environment. It highlights the challenges faced by the Court of Auditors in implementing its recommendations, particularly due to institutional resistance, legal constraints, and limitations in monitoring and executing reforms. This study is therefore essential to understanding how to optimize the role of the Court of Auditors in strengthening transparency and financial accountability in Morocco.

The Moroccan Court of Auditors is a critical institution in the country's public sector financial oversight. Established as an independent body with judicial authority, the primary role of the Court is to ensure that public financial management is both effective and transparent. The functions of the Court go beyond auditing financial records to include a broader mandate aimed at fostering accountability and improving governance within public institutions. This study aims to provide a comprehensive examination of the Court's role in enhancing financial governance, particularly focusing on its expanding mission of overseeing the management of public entities and evaluating the effectiveness of its regulatory actions in driving improvements in public sector efficiency [1]. The jurisdiction of the Court spans various domains, including auditing public accounts, assessing the management of public entities, and overseeing the implementation of public policies. Through its financial and operational audits, the Court ensures that public entities adhere to fiscal discipline and that public resources are used efficiently. The Court investigates discrepancies, inefficiencies, and irregularities, making recommendations that can lead to corrective actions and policy reforms. This independent scrutiny plays a crucial role in preventing the misuse of public funds, enhancing transparency, and promoting greater accountability within the Moroccan government [1].

Previous research on the Moroccan Court of Auditors has focused primarily on its traditional role in public financial auditing and judicial functions, often overlooking the broader and evolving mandate it has taken on in recent years. This study seeks to fill that gap by providing an in-depth analysis of the Court's dual role in both judicial oversight and its increasingly comprehensive management reviews of public entities. While earlier studies have largely concentrated on the financial audits carried out by the Court, this article will explore how its mandate has extended to include evaluating the effectiveness of public entities' resource utilization, strategic objectives, and overall performance. The growing complexity of public sector challenges, including the increasing need for cost optimization, sustainable resource management, and efficient delivery of public services, has pushed the Court to expand its mission, which warrants a more nuanced analysis [1]. This expansion of the Court of Auditors' role is reflective of broader trends in global governance, where supreme audit institutions are increasingly tasked with more than just financial oversight. The notion that financial audits alone are insufficient to drive improvements in public management has led to a rethinking of the scope and impact of audit functions. In Morocco, as in many other countries, there has been a shift toward a more comprehensive approach to auditing that includes performance audits, which assess whether public funds are being used effectively to achieve intended outcomes. This shift aligns with the increasing global emphasis on public sector performance and accountability, and it is important to understand how the Moroccan Court of Auditors is adapting to these changes.

In the context of Moroccan governance, this article explores the Court's unique position as a critical player in the continuous improvement of national financial governance. By reviewing both its financial and management oversight functions, this research will evaluate the effectiveness of the Court's broader role in strengthening public sector accountability and its impact on the country's economic and social development. The study aims to shed light on the challenges and opportunities faced by the Court in executing its expanded mandate and how it navigates the tensions between its judicial and auditing roles [1]. A

particularly important aspect of the Court's role is its function in overseeing the management of public entities. Unlike traditional audits, which focus primarily on the legality and accuracy of financial transactions, the Court's review of public entities involves evaluating their performance in relation to predefined objectives. This includes assessing how well public entities are achieving their strategic goals, the efficiency of resource utilization, and whether they are adhering to best practices in financial and operational management. This function is critical because it ensures that public entities not only manage funds in compliance with financial regulations but also deliver value for the public good. By identifying inefficiencies or performance gaps, the Court plays a pivotal role in driving reforms that can enhance the overall effectiveness of public administration in Morocco [1].

This study will provide an analysis of the mechanisms through which the Court of Auditors engages in these evaluations. Specifically, it will examine the criteria and methodologies the Court uses to assess the management practices of public entities, the impact of its recommendations, and how these recommendations influence public sector reforms. Furthermore, the study will assess the extent to which the Court's oversight functions contribute to the development of a more accountable, transparent, and efficient public administration in Morocco. In examining the Moroccan Court of Auditors, this research will also consider the broader implications of its work on the culture of accountability within the public sector. The Court's oversight functions are not just about identifying financial irregularities or inefficiencies; they also contribute to a broader cultural shift toward greater public sector transparency and responsibility. This cultural change is critical to fostering trust between the government and the public, which is essential for the long-term stability and development of Morocco's political and economic systems.

The significance of the Moroccan Court of Auditors' mission lies in its potential to shape the broader landscape of financial governance in Morocco. Through its independent and impartial oversight, the Court holds public entities accountable for their financial management, ensuring that they meet their goals in a way that is both effective and equitable. By strengthening financial governance, the Court contributes to the establishment of a more transparent and responsible public administration, which is essential for achieving sustainable economic growth and social development.

This article will also contribute to the literature on the role of supreme audit institutions in developing countries, offering insights into how institutions like the Moroccan Court of Auditors can drive meaningful improvements in public governance. While much of the existing research on supreme audit institutions has focused on their role in more developed countries, there is a need to understand how these institutions function in the context of emerging economies, where financial governance challenges may differ in scope and complexity. By focusing on the Moroccan case, this study provides a valuable contribution to this area of research, offering insights that may be applicable to other countries with similar governance structures and challenges.

In sum, this article explores the multifaceted role of the Moroccan Court of Auditors in improving financial governance. It examines the expanding scope of its functions, from traditional auditing to the oversight of public entity management and evaluates the effectiveness of its actions in promoting accountability and transparency in the Moroccan public sector. Through this analysis, the study aims to provide a deeper understanding of the Court's impact on the development of financial governance in Morocco and its role in shaping the future of public sector management in the country. The paper structure: have the Background Theory in Section II, Literature Review, in Section III, discussion in Section IV, the conclusion in section V.

II. REVIEW OF LITERATURE

Financial governance is defined as the manner in which organizations manage and control their financial information. It also encompasses the methods used by organizations to track their financial transactions and ensure the accuracy and performance of their data. Financial governance thus refers to all the tools and mechanisms necessary for managing financial assets. It is the application of a set of procedures, processes, and rules aimed at structuring entities and enabling value creation.

Financial governance has always been the subject of study by several theorists in the fields of management and finance. Numerous studies have been conducted in different historical contexts, strengthening governance mechanisms.

1. THE AGENCY THEORY

The studies conducted by Berle and Means in 1932 [2] aimed to distinguish between management and control within an organization to reinforce the theory of power displacement. The agency theory seeks to separate the responsibilities of each entity, whether in management or control. Developed by Jensen and Meckling in 1976 [3], and by Jensen in 1983 [4], agency theory is based on the divergence of interests between individuals or organizations. These researchers define the agency relationship as a contractual arrangement where one party, known as the principal, confers power upon another party, the agent, to make decisions on behalf of the former to accomplish a task. Agency theory is considered a theory of financial governance because it primarily focuses on defining the links and separations between control mechanisms and those of organizational management, thereby reinforcing the principle of financial governance.

In other words, agency theory can be defined as an agreement between two parties where one engages the services of the other, taking into account specialized management methods that align with the objectives of financial governance. Additionally, internal auditing and management control find their foundations in several theories, with researchers emphasizing that agency theory enhances their legitimacy. Thus, the implementation of these tools aims to mitigate risks by enabling decision-makers to intervene and react with informed knowledge to identify issues, preserve public assets, and strengthen financial governance.

2. STAKEHOLDERS THEORY

From the 1960s onward, the term "stakeholders" emerged, which can be defined as those who have an interest in an organization. Since 1990, Edward Freeman has contributed to the dissemination of the stakeholder concept. Initially, this notion was broadly defined as encompassing "any individual or group of individuals who may influence or be influenced by the achievement of organizational objectives." Yvon Pesqueux then outlines the fundamental principles of this collaborative approach to organization, which are now considered essential [5]. Stakeholders can be viewed as a "boundary object," meaning a concept that traverses multiple communities while retaining its designation, although its meaning may vary from one community to another. This observation stems from a thorough analysis of the literature, as presented in the framework developed by S. Mercier in the document titled "Deciding with Stakeholders" [6].

An initial perspective arises from concerns in strategic management, adopting an instrumental approach centred on the contract (or rather, the metaphor of the contract) [7], as well as an expanded organizational governance. In this view, performance is considered from various angles, and it is recognized that shareholders' interests are not always exclusive [8]. This approach represents an extension of agency theory and "corporate governance": executives are perceived as agents for all stakeholders [9]. However, this raises a theoretical problem regarding the optimal mechanisms for value distribution among stakeholders [10].

A second perspective arises from concerns related to corporate social responsibility (CSR) [11]. This approach adopts a normative dimension, emphasizing ethics [12] and legitimacy [13]. According to this view, profit should be framed by the necessity of justice and consideration for all stakeholders, in regulatory, political, technological, and environmental domains [13]. The stakeholder framework is systematically integrated into debates on responsible development, as evidenced by the ISO 26000 general standard on social responsibility of organizations, which notably provides for the identification and dialogue with these stakeholders.

3. DISCIPLINARY MODEL

The disciplinary theory of Financial Governance requires the establishment of a set of rules to be respected in order to defend and protect the idea of value creation and its distribution. This theory holds that governance must comply with a set of organizational rules and mechanisms that limit management powers that could reduce losses due to conflicts of interest.

The disciplinary model of financial governance is based on the idea that shareholders are the primary stakeholders in the company and that maximizing their wealth is the central objective of corporate management. This model emphasizes monitoring and controlling executives by shareholders to ensure that they act in the shareholders' interest. The disciplinary model of financial governance, also known as the principal-agent model, has been extensively developed and discussed by several authors in the fields of management and finance. Michael C. Jensen and William H. Meckling [3] developed the principal-agent theory by highlighting the problems of conflicts of interest between shareholders and executives and proposing governance mechanisms to mitigate these conflicts. Meanwhile, Eugene F. Fama and Michael C. Jensen [4] examined how the separation between ownership (shareholders) and control (executives) of companies can lead to agency problems and proposed governance mechanisms to align the interests of executives with those of shareholders [13].

4. COGNITIVE MODEL

The Cognitive Model holds that governance should ensure the development of knowledge and skills within the organization. According to this model, governance is a system that controls the information and decision-making patterns shared by the various members of the organization. A governance system should therefore enable the organization to successfully organize its resources with the aim of creating sustainable value. The cognitive model of financial governance emphasizes the cognitive, psychological, and behavioural aspects that influence the decisions of key actors in the company, such as executives, shareholders, and board members. This model acknowledges that financial decisions are not only the result of rational data analysis but are also influenced by cognitive biases, subjective perceptions, and complex decision-making processes. Max H. Bazerman and Don A. Moore [14] explore the numerous cognitive biases that can influence executives' decisions, including those in the financial realm. They highlight the importance of awareness of these biases and the adoption of measures to mitigate them to improve the quality of financial decisions. Richard H. Thaler, a pioneer in the field of behavioural economics, has written numerous articles and books exploring the implications of cognitive biases for finance and corporate governance [15]. Although their work is more focused on psychology and decision-making in general, the research of Daniel Kahneman and Amos Tversky on heuristics and cognitive biases have significant implications for financial governance. Their work has inspired many researchers to explore the cognitive mechanisms underlying financial decisions and governance practices.

5. PARTICIPATIVE MODEL

Participatory Governance requires all stakeholders to work together for the benefit of the organization involved. It involves strengthening the relationships between management institutions and those of control, through the allocation of tasks and responsibilities. The participatory model of financial governance emphasizes the importance of engagement and involvement of various stakeholders in the decision-making processes and financial management of the company. Unlike the disciplinary model, which primarily focuses on shareholders and control mechanisms to align stakeholders' interests, the participatory model seeks to promote a more collaborative and inclusive approach to corporate governance.

Mary A. O'Sullivan [16], explores the differences between corporate governance models in the United States and Germany, highlighting the importance of stakeholder participation in the German model. Similarly, Robert G. Eccles and Michael P. Krzus, advocate for an integrated reporting approach that encompasses financial, environmental, social, and governance perspectives [17]. They emphasize that stakeholder participation is essential for sustainable and responsible financial management. Nell Minow and Bob Monks, as advocates for corporate governance and corporate social responsibility, have written several books [43], in which they highlight the importance of stakeholder participation for effective and ethical governance.

Table 1. Summary of theories and disciplines covered.

Authors	Theories Models	Scope of application
Berle and Means [2]	Agency Theory	Ownership/Management Separation (Organizational Control)
M. Jensen et W. Meckling [3]	Agency Theory	Contractual Transfer of Decision-Making Authority (Agency Relationship) / Delegation of Decision-Making Power.
Hart [39]	Agency Theory	Organizational Governance / Resolving conflicts among different stakeholders
Wallace [40]	Agency Theory	Defining the links and separations between control mechanisms and those of organizational management / Strengthening Financial Governance through the implementation of Control Tools
Edward Freeman [6]	Stakeholders Theory	Organizations must consider the interests and needs of stakeholders who may be affected by their activities or who may influence their outcomes.
Yvon Pesqueux [5]	Stakeholders Theory	The connection between the stakeholder concept and Financial Governance lies in the fact that both external and internal stakeholders have a significant impact on the decisions and financial performance of an organization.
Charreaux& Desbrières [8]	Stakeholders Theory	The book "Stakeholders and Financial Governance" by Jean-Pierre Charreaux and Alain Desbrières, published in 1998, delves deeply into the role of stakeholders in the context of corporate governance. The authors examine how the interests and interactions of various stakeholders can influence management and performance of companies.
Michael C. Jensen et William H. Meckling [3]	Disciplinary Model	Governance mechanisms to mitigate conflicts between shareholders (State) and executives.
Eugene F. Fama Michael C. Jensen [4]	Disciplinary Model	Governance mechanisms to align the interests of executives with those of shareholders (State).
Ronald J. Gilson & Reinier Kraakman [41]	Cognitive Model	The theory of financial incentives to align the interests of executives with those of shareholders within the framework of the disciplinary model of financial governance.

		Cognitive biases that can influence executives' decisions, including in the financial domain, and the adoption of measures to mitigate them to improve the quality of financial decisions.
Max H. Bazerman et Don A. Moore	Cognitive Model	
[14]		Implications of cognitive biases for finance and corporate governance
Richard H. Thaler		
[15]	Cognitive Model	
		Cognitive mechanisms underlying financial decisions and governance practices.
Daniel Kahneman		
et Amos	Cognitive Model	
Tversky[42]		Importance of stakeholder participation
Mary		
A. O'Sullivan [16]		
	Participative Model	
		Stakeholder participation is essential for sustainable and responsible financial management.
Robert G. Eccles		
et Michael		
P. Krzus [17]	Participative Model	
		Stakeholder participation for effective and ethical governance
Nell Minow		
et Bob Monks [43]	Participative Model	

6. THEORY OF PUBLIC SECTOR AUDITING

The theory of public sector auditing [17] emphasizes the importance of auditing in ensuring accountability and improving public sector efficiency. This theory argues that audits are not only financial checks but also tools to drive reform, evaluate performance, and support transparency in public management [18], audits can have significant effects on public sector governance, particularly when their recommendations are followed through with reforms that enhance efficiency and reduce waste. This theoretical framework could be used to assess the Court of Auditors' role in improving Morocco's public financial management. By focusing on how audits serve as mechanisms of control and accountability, the article could provide a clearer understanding of how the Court contributes to improving governance and public sector efficiency.

7. THEORY OF FINANCIAL TRANSPARENCY

The theory of financial transparency highlights the importance of open access to financial information as a mechanism for improving governance and preventing corruption. The works of Glennerster and Shin [19] and Bovens [20] emphasize how transparent financial reporting increases public trust, reduces corruption, and improves government decision-making. The World Bank [21] also emphasizes the critical role of transparency in the public sector as a way of enhancing policy outcomes and making the public sector more accountable to citizens. Using this theoretical lens, the authors could explore how the Court of Auditors in Morocco promotes financial transparency through its audits and evaluations. The article could delve into how the Court's recommendations help to uncover financial irregularities and ensure that public resources are being used efficiently and transparently.

8. THEORY OF CORRUPTION CONTROL

Corruption control theory focuses on the mechanisms that can help reduce corruption in the public sector. Theories of corruption control are deeply rooted in the works of scholars like Rose-Ackerman [22] and Shleifer and Vishny [23], who argue that transparency, oversight, and strong legal frameworks are essential in mitigating corruption. According to Treisman [24], the effectiveness of anticorruption measures is closely tied to institutional independence and public accountability. These theories can be used to analyse the role of the Court of Auditors in controlling corruption by assessing whether its audits help uncover corrupt practices or inefficiencies and by examining how its recommendations have led to more robust governance structures. Improves government decision-making. The World Bank also emphasizes the critical role of transparency in the public sector as a way of enhancing policy outcomes and making the public sector more accountable to citizens. The authors could frame the Court of Auditors' work within the broader context of corruption control, investigating how its role as an independent body can help reduce corruption and enhance the integrity of public financial management.

9. THEORY OF PUBLIC SECTOR PERFORMANCE

Another relevant theoretical framework is the theory of public sector performance, which focuses on the role of performance evaluations in improving public service delivery. Scholars such as Osborne [25] argue that performance auditing can help identify inefficiencies and drive performance improvements in public organizations. According to Pollitt and Bouckaert [26], performance auditing not only checks the financial accountability of public entities but also evaluates whether public services are delivered effectively and efficiently.

10. PUBLIC FINANCE GOVERNANCE

Public financial governance is the mechanism by which public authorities manage public affairs, funds, and resources. Good governance of public finances requires the management of public funds without practices of theft, misappropriation of funds, corruption, or other abusive practices. Since the 1990s, the IMF has pursued a strategy of raising public awareness about fiscal policies by implementing development programs based on economic growth and poverty reduction. In this context, the IMF has established several Codes, Manuals, and Guides to establish principles of good Financial Governance to improve the International Financial System. In 2007, the IMF updated the "Code of Good Practices," the "Manual on Public Finance Transparency," and the "Guide to Revenue Transparency" to enhance transparency in public finances. The Manual on Public Finance Transparency is based on the experience of several countries to implement good practices in public management. The transparency aspects addressed by the Code of Good Practices published by the IMF can be improved in most countries since budgetary and legal systems differ from one country to another, as well as the existence of inequalities in technical and administrative resources. The Public Finance Transparency Code is based on four main principles:

- Clear determination of responsibilities and roles: There must be a clear distinction between public sector activities and commercial activities. The management of public funds must be established within a well-defined legal and institutional framework. Likewise, the allocation of management, decision-making, and control functions must be clearly defined.
- Transparency of budgetary procedures: Budgetary data presentation should be done in a way that facilitates their analysis and fosters accountability of public authorities. Monitoring and control of expenditures must be clearly defined and established.
- Public access to information: The public should be well informed about all administrative activities regarding budgetary matters. Countries must commit to timely disclosure of financial information.
- Assurance of integrity: Budgetary information must meet agreed-upon quality standards and be independently verified.

In terms of public finance management, the World Bank is concerned with the entire budget cycle: budget preparation and execution, computerised information and management systems, medium-term expenditure frameworks, public procurement, audits, monitoring and evaluation. It is also interested in control

institutions. The World Bank has established several strategies to improve public financial governance in countries, and also uses a number of diagnostic tools:

- Public expenditure reviews: questioning public sector reforms as well as overall or sectoral macroeconomic concerns.
 - PETS (Public Financial Tracking Survey): uses quantitative surveys to track public spending in order to improve transparency and combat corruption.
 - Country Financial Accountability Assessments study the management of public finances and public accounting practices.
 - The Country Procurement Assessment Review examines public procurement methods.
- These assessments generally lead to proposals for reform.

The Organisation for Economic Co-operation and Development (OECD), an international economic research organisation, has carried out a number of studies on public governance and ways of strengthening it. In 2001, the OECD published a document on best budgetary practices, considered to be a reference tool, entitled "Best budgetary practices with regard to budgetary transparency". The document examines the systematic communication of all relevant budgetary information, proposing measures to be applied in the areas of preparing the main budgetary reports and disseminating information.

PFFA (Public Expenditure and Financial Accountability) is a multi-donor partnership programme organised by the World Bank, the International Monetary Fund, the European Commission, the UK Department for International Development, the French Ministry of Foreign Affairs, the Norwegian Ministry of Foreign Affairs and the Swiss State Secretariat for Economic Affairs. Its secretariat is provided by the World Bank. The programme has established 31 indicators, 3 of which assess the practices of donors and the predictability of their funding, while 28 focus mainly on the management of public finances and are divided into three groups:

- Four assess the credibility of the budget, ensuring that the budget spent by the Government is authorised by Parliament.
- Six indicators assess budget transparency.
- Eighteen assess the budget cycle.

11. GLOBAL FINANCIAL CONTROL PRACTICES

Globally, the oversight of public finances is carried out through various mechanisms, which typically include auditing, evaluation of performance, and compliance checks. Supreme Audit Institutions (SAIs) are the main entities responsible for carrying out audits of public accounts and ensuring that public funds are managed efficiently, transparently, and in compliance with the law. These institutions play a crucial role in preventing financial mismanagement, promoting accountability, and enhancing public sector performance. International frameworks, such as the International Standards of Supreme Audit Institutions (ISSAIs), developed by the International Organization of Supreme Audit Institutions (INTOSAI), set global standards for the functioning of SAIs. These standards provide guidelines for financial and performance auditing, focusing on principles like transparency, objectivity, and independence. The ISSAIs encourage a comprehensive approach to auditing, emphasizing not just financial auditing but also performance audits to assess whether public resources are being utilized effectively to achieve intended outcomes.

In addition to ISSAIs, the United Nations' Sustainable Development Goals (SDGs) also influence global practices in public financial management. Specifically, Goal 16, which focuses on promoting peace, justice, and strong institutions, calls for enhanced transparency and accountability, including through independent audits. Many countries are now aligning their financial control mechanisms with these global priorities to improve governance and development outcomes.

Case Studies: International Comparisons

France: The French Court of Auditors (Cour des Comptes) is one of the most established examples of a national audit institution. Like Morocco's Court of Auditors, the French institution has the power to audit public finances, assess government policies, and issue recommendations. However, France has expanded the scope of its oversight to include a significant role in evaluating government performance and making policy

recommendations, in line with the growing trend toward performance audits. The Court's findings and recommendations are often directly integrated into policy decisions. This broader role is something Morocco's Court of Auditors has been gradually adopting, as it seeks to move beyond traditional financial audits to include performance assessments of public entities.

United States: The Government Accountability Office (GAO) in the United States is another prominent example of a public sector auditing body. The GAO's audits are known for their comprehensive analysis, which not only focuses on financial reporting but also evaluates the efficiency and effectiveness of government programs. The GAO's approach emphasizes the importance of performance auditing, similar to the evolving practices of the Moroccan Court of Auditors, which is also exploring how to better assess public sector efficiency, resource management, and service delivery.

United Kingdom: The National Audit Office (NAO) in the UK provides another key comparison. The NAO audits government spending and holds public bodies accountable for their use of resources. Like Morocco, the NAO also evaluates the performance of public sector institutions to ensure that public services are delivered effectively. A distinguishing feature of the NAO's work is its extensive use of value-for-money audits, which assess the economy, efficiency, and effectiveness of public services. The Moroccan Court of Auditors has also started to adopt similar performance-oriented audits, indicating its alignment with international best practices.

12. FINANCIAL GOVERNANCE AND PUBLIC FINANCIAL AUDITS

The literature on financial governance in public sectors has evolved significantly, with a growing emphasis on transparency, accountability, and efficiency in managing public funds. Supreme Audit Institutions (SAIs) play a pivotal role in ensuring effective governance by auditing public finances, recommending reforms, and holding governments accountable. One of the foundational frameworks guiding SAIs globally is the International Standards of Supreme Audit Institutions (ISSAIs), developed by the International Organization of Supreme Audit Institutions (INTOSAI) (INTOSAI, 2010). These standards are recognized as the global benchmark for auditing, focusing on key principles such as transparency, objectivity, and independence in the auditing process.

In advanced economies, the role of SAIs has expanded from traditional financial audits to include performance audits and value-for-money audits. These audits assess not only whether public funds are properly accounted for but also whether they are used effectively to achieve the desired outcomes. In Germany, the United Kingdom, and the United States, studies show that SAIs have evolved into key actors in promoting public sector reforms. Kaufmann (2004) [38] highlights that SAIs in these countries are increasingly focusing on performance evaluations, which allow them to recommend broader policy changes, such as efficiency improvements in public service delivery.

However, in developing countries, the literature reveals several challenges that hinder the effectiveness of SAIs. Basel and Krassow [27] argue that limited institutional capacity, political interference, and resource constraints often undermine the work of SAIs in many developing countries. For instance, in India, the Comptroller and Auditor General of India (CAG) has been criticized for its limited capacity to conduct performance audits and its reliance on traditional financial audits [28]. Similarly, studies in Bangladesh have shown that the SAI there faces significant challenges due to inadequate institutional autonomy and political pressures [29].

Despite these challenges, there are notable examples of successful SAIs in developing countries. South Africa's Auditor-General is frequently cited as a best practice example, where performance audits are integrated into the national oversight system. Friedman [30] points to the Auditor-General South Africa (AGSA) as a model for performance-based auditing, which is critical in ensuring that public funds contribute to effective public service delivery. This success stems from strong institutional support, legislative engagement, and a culture of transparency.

13. REGIONAL LITERATURE ON PUBLIC FINANCIAL AUDITS

In the context of Africa, Latin America, and the Middle East, there has been a growing body of literature focused on the role of SAIs in promoting transparency and accountability in public financial management. Studies on AFROSAI (African Organization of Supreme Audit Institutions) and ARABOSAI (Arab Organization of Supreme Audit Institutions) emphasize the challenges faced by SAIs in many developing countries, such as resource limitations and political interference [31]. These regional organizations have been working to promote best practices in public financial audits across their member countries. However, research also highlights the ongoing need for capacity-building and institutional independence to improve the effectiveness of these audits [32]. In Morocco, the Court of Auditors has made significant strides in improving its auditing processes, aligning itself with international standards, and expanding its role beyond traditional financial audits to include performance evaluations. Benabderrazik [33] and El-Hamidi [34] indicate that challenges persist, such as the complexity of Morocco's public financial systems, limited autonomy of the Court, and political resistance to institutional reforms. These factors hinder the full impact of the Court's audits.

Research on Middle Eastern countries reveals a similar trend. For example, in Saudi Arabia, the General Auditing Bureau has undertaken significant reforms to improve transparency and accountability, particularly by integrating performance audits into its oversight practices [35]. However, challenges in achieving political support for comprehensive reforms have been noted as a barrier to the full effectiveness of such institutions [36].

III. THE COURT OF AUDITORS: MOROCCAN SUPREME AUDIT INSTITUTION

The Court of Audit is a Moroccan constitutional institution whose role is to contribute effectively to rationalizing the management of public funds through the supreme audit of Moroccan public finances. The supreme audit of public finances in Morocco has developed from a simple administrative mechanism for auditing the accounts of public accountants to a genuine audit system led by the Court of Auditors and aimed at improving public management and good public financial governance.

1. MISSION OF THE MOROCCAN COURT OF AUDITORS: FINANCIAL CONTROL MECHANISMS

The main mission of the Court of Auditors is to ensure the proper management of public money and to enlighten public opinion. In fulfilling its role as an independent court, the Court of Auditors assists Parliament, and the Government in its areas of competence, in accordance with article 147 of the Constitution. To ensure the regularity and transparency of the management of public bodies, the Court of Auditors has several financial control mechanisms at its disposal:

The mission of the Court of Auditors is to verify, control and judge public accounts, as well as those of public companies and establishments with a public accountant.

- **Instruction:** The procedure begins with the appointment of a reporting adviser. To carry out this mission effectively, the reporting adviser has extensive investigative powers. During the investigation procedure, the reporting adviser, within the limits of their authority, may request from the authorizer, controller, public accountant, or any other responsible party, any clarifications or justifications deemed necessary. Following their investigations, the reporting adviser prepares two reports. One presents the results of the accounting investigation mission along with supporting documents, while the second report contains observations on the management of the relevant public institution. To verify the accuracy of the data submitted for review, the first report is submitted to a counter-reporting adviser appointed by the President of the relevant Chamber, to provide their opinion within one month and forward it to the Prosecutor General of the Kingdom. The latter, in turn, returns this report along with their conclusions to the President of the Chamber for entry into the hearing schedule.
- **Assessment of accounts:** After examining the report, if the court finds no irregularities attributable to the public accountant, it rules on the account or the accounting situation by means of a final judgment. On the other hand, if the court considers that there are irregularities caused by the fact that the public accountant has not carried out the activities relating to the collection of revenue or the exercise of control over the

validity of the expenditure that the public accountant is required to carry out by virtue of the laws and regulations in force, the court requires him, by a provisional ruling, to produce his justifications in writing or, failing that, to repay or reimburse the sums that it deems to belong to the public body in question, setting a time limit that may not be less than three months.

- The Fact Management: "De facto management" is the management of public funds by an individual who does not have the status of a public accountant. This constitutes a violation of the principle of separation of duties between authorizing officers and accountants. De facto management treats the de facto manager as a public accountant; therefore, they must be accountable for their management under the same conditions as a public accountant and may be subject to sanctions through a specific procedure by financial courts.

Budgetary discipline falls within the remit of the Court of Auditors, which has the right to identify and punish offences relating to transactions involving public income and expenditure that civil servants or agents of public bodies may commit. In the context of budgetary and financial discipline, the accountants of the State services must submit their accounts to the Court of Auditors on an annual basis, while the accountants of other bodies must also submit their accounts on an annual basis.

The Court of Auditors exercises this discipline over government departments, public establishments, companies, or enterprises in which the State or public establishments separately or jointly, directly or indirectly, hold a majority stake in the capital or have a predominant decision-making power, and over companies or enterprises in which the State or public establishments jointly hold a majority stake in the capital or have a predominant decision-making power with local authorities.

- The offences: Any civil servant can face sanctions for violating regulations related to public expenditure, public contracts, the management of civil servants and public agents, public debts, and the management of assets of entities subject to the Court's oversight. A violation of budgetary and financial discipline entails the failure to conduct the necessary checks that civil servants are obligated to perform, according to existing laws and regulations, on expenditure commitments, public expenditure-related actions, and revenue-related actions.
- Public accountants and civil servants may also be penalized for failing to ensure proper collection and allocation of revenue to their fund, or for concealing documents, providing falsified or inaccurate documents to the court, or obtaining unjustified benefits, whether monetary or otherwise, for themselves or others.
- Referral of the Court: If the Court of Audit discovers any infringements in terms of Budgetary and Financial discipline, the Prosecutor General of the Kingdom of Morocco may request the referral of the case to the court, either at his own discretion or at the request of the Chief Justice of the court.
- The referral to the court can also be made at the request of the Prime Minister, the President of either House of Parliament, the Minister of Finance, and the relevant Ministers, through the Prosecutor General of the Kingdom of Morocco, if they discover any infringements supported by supporting documents.
- Procedure: On the basis of documents or information, the King's Public Prosecutor may decide either to prosecute individuals if he deems them responsible for an offence, or to close the case if he has no grounds for prosecution.

1.1 Budgetary and Financial Discipline Statistics According to the Court of Audit's Annual Report for 2022-2023.

The assessment of the exercise of the competent financial jurisdictions in disciplinary matters concerning the budget and financial affairs, up until October 2023, revealed that a total of 15 cases were brought before the disciplinary chamber related to the budget and financial affairs council, involving 54 individuals, followed by the council's public prosecutor. During the same period, the chamber ruled on five cases involving 15 individuals, with a total of fines imposed amounting to 1,372,000 dirhams. Reports on the results of investigations regarding acts attributed to 18 accused individuals in the context of three cases have also been completed. The files of 12 individuals accused in the context of two cases are ready to be tried. As of October 2023, the number of ongoing cases before the council was 10, as shown in the following Table:

Table 2. Status of disciplinary cases: the financial jurisdictions as of October 2023.

	Cases	The Accused
Cases pending on 1 January 2022	07	27
Cases brought before the Board during 2022 and up to the end of October 2023	08	27
Cases decided up to the end of October 2023	05	15
Cases for which reports on the results of the investigation have been finalized	03	18
Cases ready for trial until the end of October 2023	02	12
The number of cases in progress until the end of October 2023	10	38

1.2 Management Control

In addition to the control tools linked to the auditing and judgement of accounts, and its jurisdictional function in matters of financial budgetary discipline, the Court of Audit also has the task of controlling the management of certain public bodies. The management audit carried out by the Court of Auditors enables it to verify the management of public finances, by assessing the results obtained, the achievement of predefined objectives, the optimisation of costs and the use of resources implemented by public bodies. Auditing also enables the Court to ensure that the resources used by these bodies are managed in the most efficient way.

- The procedure: Public bodies subject to management control must submit their accounts and other documents required by law to the Court of Auditors on an annual basis. They must also file the minutes of the deliberative bodies and copies of the reports of the auditors and internal and external auditors with the Court of Auditors.

In order to carry out their management control mission, the magistrates of the Court of Auditors may ask the managers of the audited departments and bodies to provide them with documents and information relating to the management of these departments.

During the deliberation, in matters of management control, the chamber must be made up of five members, among whom must be present the chairman and the councillor who carried out the control, who in turn must present his case to the chamber. The chamber may call upon any manager, agent or controller of the body concerned.

1.3. Controlling the Use of Public Funds

The control of the use of public funds is carried out by the Court of Auditors in order to ensure that the use of the public funds obtained complies with the predefined objectives.

The public bodies subject to this control must submit to the Court of Auditors the accounts relating to the use of the resources collected, in accordance with the forms and conditions laid down by law. Management control and evaluation of public programs and projects according to the Court of Audit's Annual Report for 2022-2023: The 2022-2023 annual report contains 20 summaries based on the results of 259 audit assignments carried out by the financial jurisdictions. Of these, 230 were carried out by the Regional Audit Courts, which also carried out 25 audits in conjunction with the Court's sectoral chambers. These summaries are grouped together in the annual report according to a sectoral/thematic approach that covers the financial and administrative sectors, the social sectors, the productive and infrastructure sectors, as well as themes relating to territorial development and the management of local public services.

1.4. Compulsory Declaration of Assets

The declaration of assets became compulsory in February 2010. In order to ensure the independence and effectiveness of this declaration, the legislator has entrusted the Court of Auditors with the task of filing, monitoring and checking the compulsory declarations of assets. This declaration concerns all political and administrative leaders, whether appointed or elected. They must therefore make four types of compulsory declaration:

- A preliminary declaration if the person has just been appointed or elected to a position covered by the declaration of assets.

- A supplementary declaration if there have been changes to the assets of certain officials, such as judicial magistrates, financial court magistrates, certain elected representatives and certain civil servants and government employees.
- A declaration of Renewal, which must be made every three years, or two years depending on the position held by the person concerned.
- A declaration of termination of office or mandate for any reason other than death.

Sanctions provided by law in case the relevant officials fail to comply with the aforementioned statements. Compulsory declaration of assets according to the Annual Report of the Court of Auditors for 2022-2023:

Since the beginning of 2019, the Board has adopted a procedure for the electronic uploading of the lists of persons subject to the digital platform prepared for them by the representatives of the government authorities, with the aim of facilitating the process for the financial courts to receive these lists and the updates made to them, in order to make the monitoring of asset declarations more efficient and to regulate cases of non-filing or late submission.

The Financial Courts obtain all the data relating to the lists of persons liable to tax and the number of declarations filed from the users of this platform. The quality of the data relating to the lists of reporting persons uploaded on this platform is subject to the conditions of preparation and timely updating by the government authorities concerned whenever there are changes resulting from the commencement or termination of the duties of reporting persons.

The total number of declarations filed with the Financial Courts from 2010 to 31 October 2023 is 450,648, broken down into 396,068 declarations from persons subject to tax in the category of employees and public officials (88%), 48,537 declarations from persons subject to tax in the category of local elected representatives and professional chambers (11%), and 6,043 declarations from persons subject to tax in other categories (1%), as shown in the table below. These declarations concern approximately 166,000 people on the lists of persons liable to pay tax.

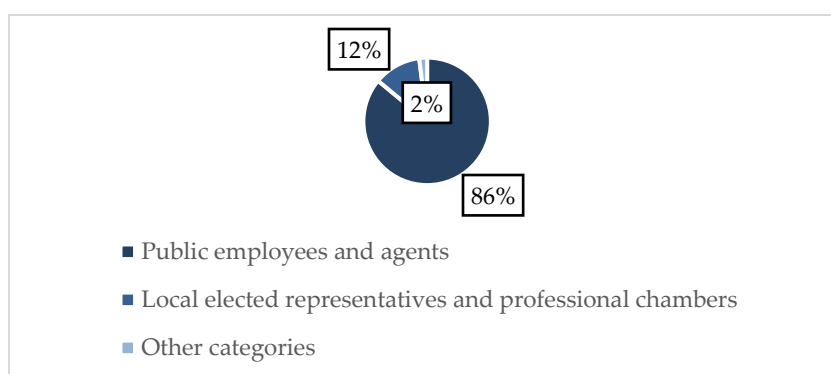


FIGURE 1. Breakdown of asset declarations between 2010 and October 2023.

1.5 Audit of Political Party Accounts

Under article 147 of the Constitution, the Court of auditors is responsible for auditing the accounts of political parties and verifying the regularity of election expenses. To carry out this mission successfully, the Court of Auditors oversees:

- Contributions made by the State to political parties for their management costs, or the organization of their national conventions, or for the financing of election campaigns.
- Campaign financing for candidates in elections.

With regard to the auditing of annual accounts, all political parties, without exception, are obliged to submit their annual accounts to the Court of Auditors. These accounts must be certified by a chartered accountant and accompanied by justifications proving that the amounts they have received have been used for the predefined

objectives. Parties that have received contributions from the State to cover the costs of organizing their ordinary national congresses are obliged to submit a statement of costs incurred, together with supporting documents in the form required by the Court of Auditors. Alors que les partis qui ont reçus des attributions pour financer leurs campagnes électorales sont appelés à présenter à la Court of Auditors les pièces justificatives correspondantes.

This enables the Court to audit the accounts and check the supporting documents for the expenses, and if, following this audit, the Court discovers that the supporting documents have not been filed or do not justify the expenses, the First President sends the party official a formal notice to reimburse and return the amount concerned to the treasury or regularize the situation. If the party fails to respond to this formal notice, it loses its right to annual support and is subject to the measures and proceedings provided for by the laws in force. Main indicators for the audit of political party accounts for the year 2022:

- 29 out of 34 parties have submitted their accounts to the Court of Auditors:

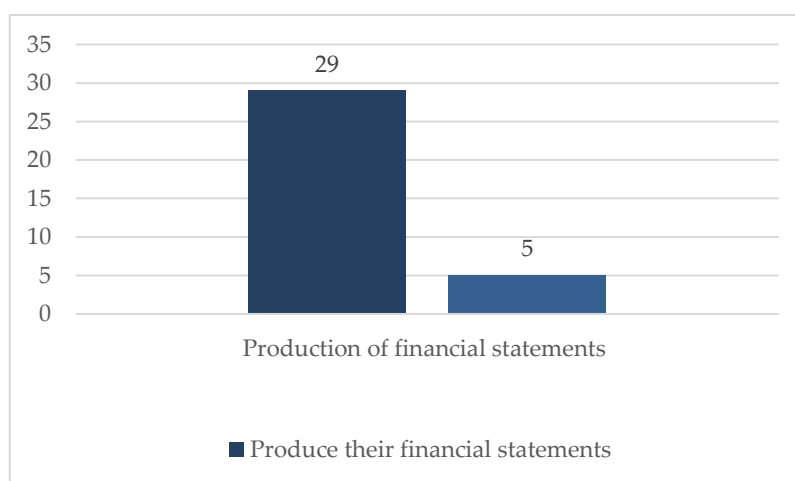


FIGURE 2. Political parties that have submitted their accounts.

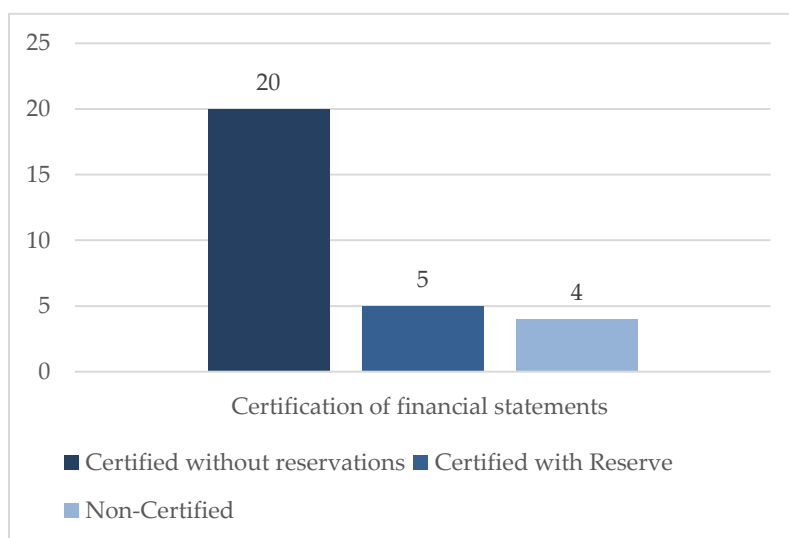


FIGURE 3. Certified political parties.

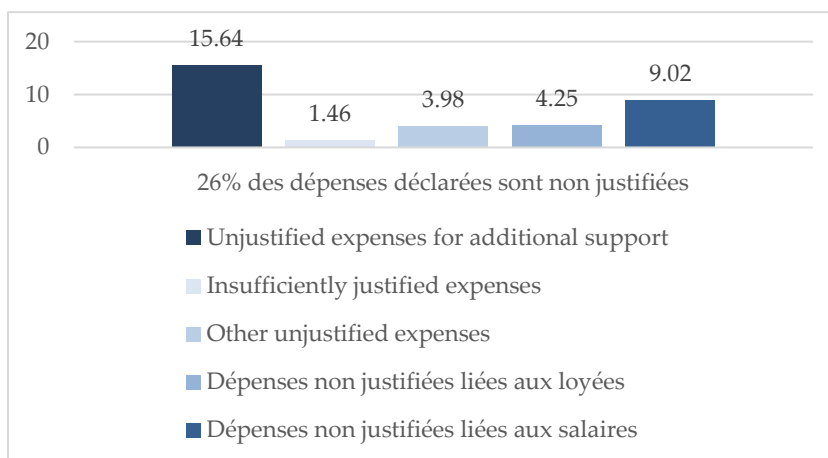


FIGURE 4. Compliance with the legal deadline for producing accounts.

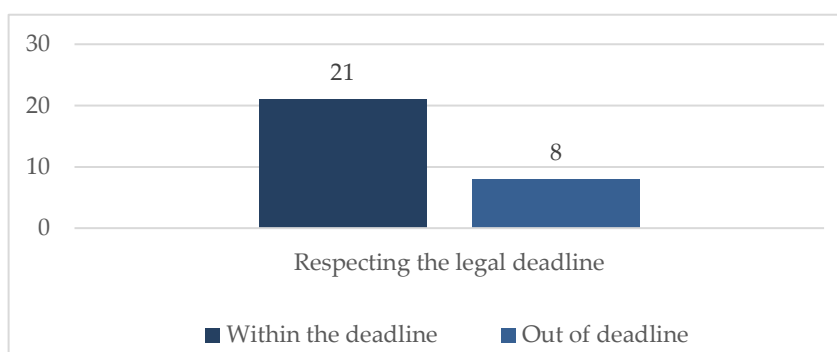


FIGURE 5. Breakdown of expenses not justified by the required attachments or insufficiently justified in MDH.

2. THE ROLE OF THE COURT OF AUDITORS IN ENHANCING FINANCIAL GOVERNANCE IN MOROCCO

In his report "Managing Public Affairs", Ismail Seragelsin, Vice-President of the World Bank, first referred to the concept of Good Governance [37], stating that it is characterized by anticipated, transparent and well-informed political decision-making, based on clear procedures within a bureaucracy imbued with professional ethics. It also manifests itself in an executive government that takes responsibility for its actions. In addition, civil society plays an essential role by actively participating in public affairs, and all citizens are committed to respecting the law. Good governance encompasses the establishment, preservation and enforcement of property rights, a regulatory framework conducive to competition, and robust macroeconomic policies aimed at creating a stable environment conducive to market activities. L'ancien directeur du programme sur la gouvernance à l'Institut de la Banque mondiale Daniel Kaufmann, et l'économiste principal au sein du Groupe de recherche de la Banque et Aart Kraay, définissent la gouvernance as the customs and institutions through which authority is exercised in a country in the public interest. This includes the process by which governments are selected, controlled and replaced, the ability of government to formulate and implement sound policies effectively, and finally, respect for citizens and the state by the institutions governing their economic and social interactions [38]. Governance aspects include elements such as democracy, transparency and the fight against corruption.

2.1. Court of Auditors: a Body for Fighting and Preventing Corruption

2.1.1 The Role of the Court of Auditors in the Fight Against Corruption

In its preventive role, the Court of Auditors plays an active role in detecting risks linked to mismanagement or corruption within the public financial system. Since the first decade of the 21st century, the Kingdom of Morocco has embarked on a series of reforms focusing on the public management system. During this period, the financial, economic and institutional spheres underwent dynamic change, necessitating parallel changes and improvements to the Supreme Audit Office. These changes led to the revision of the 1996 constitution, which gave the Court of Auditors the status of a constitutional institution responsible for overseeing the implementation of finance laws, in addition to the creation of regional courts of audit to promote the policy of decentralization and improve the management of local authorities. In order to give concrete form to these constitutional provisions, law no. 62-99 was promulgated in 2002 to establish the remit and operation of the Court of Auditors and the regional courts, as well as the status of magistrates.

These changes were designed to improve public management and contribute to better financial governance, and are a vital step in laying the foundations for good governance and transparency in the management of public affairs. Today, and according to article 147 of the 2011 constitution, the Court of Auditors is the supreme audit institution for public finances, whose mission is to protect the values of governance and the transparency of the accounts of the State and public bodies. The Court of Auditors assists:

- Parliament in areas of public finance control and financial management.
- The Government: in the areas for which it is responsible by law, by carrying out missions to evaluate public projects and monitor the management of one of the bodies under its control.
- Les Judicial bodies. The main role of the Court of Auditors is to monitor the proper use of public funds and assess the regularity of public management.

2.1.2 Corruption Perception Index (CPI)

Despite the efforts made by the Court of Auditors to combat and prevent corruption, various reports, analyses, and surveys, both national and international, clearly indicate a marked presence of corruption, apparently affecting all sectors. It is important to note that this corruption should not be seen as a cause, but rather as the result of a largely deficient national integrity system, which nurtures and favours its most widespread sources as well as its various manifestations.

In 2022, Morocco was ranked 94th out of 180 countries on the Corruption Perception Index (CPI). This position represents a significant drop of seven places compared to 2021 and a drop of 14 places compared to 2019, when the country occupied the 80th position. Each year, Transparency International (TI) publishes an index evaluating countries according to perceived levels of corruption in the public sector, based on expert declarations. This index assigns a transparency score between 0 and 100, where a higher score indicates greater transparency and, consequently, a lower incidence of corruption.



FIGURE 6. Morocco's ranking according to Transparency International's Corruption Perceptions Index (CPI), 2022.

2.1.3 The Role of the Court of Auditors in Strengthening Democracy and Transparency

The World Bank considers democracy to be an influential factor in ensuring good governance. It is a component of the political component defined by the World Bank, and generally reflects the need to establish the rule of law in the country. The concept of democracy has been subject to various interpretations. The notion puts forward the idea that all residents of a country are equal, benefiting from a legal legitimacy that grants them the right to equal participation in the political sphere, underlining the equality of all residents of a country. It aims to protect citizens against any arbitrary exercise of power, while respecting the rule of law. This human-centered system requires a clear and concrete expression of the will of the individual. This is facilitated by the consecration of freedom of thought, expression, assembly, property and choice of representation, in a pluralist context. Through its public reports, the Court of Auditors currently plays a "contributory" role in informing citizens. Thanks to the expansion of its work and more extensive communication, the Court of Auditors has gradually been able to position itself as a support for democracy.

2.1.4 The Open Budget Index: Transparency

The Open Budget Survey (OBS) is the world's only independent, comparative, evidence-based research tool. It uses internationally recognized criteria to assess public access to central government budget information, formal opportunities for public participation in the national budget process, and the role of budget oversight institutions such as legislative bodies and national audit offices in this process. The OBC Transparency section examines public access to information on how central government collects and uses public resources. It assesses the online availability, timeliness, and completeness of eight key budget documents using 109 equally weighted indicators, assigning a score to each country on a scale from 0 to 100. A transparency score of 61 or above suggests that a country is likely to make sufficient documents available to encourage informed public debate on the budget.

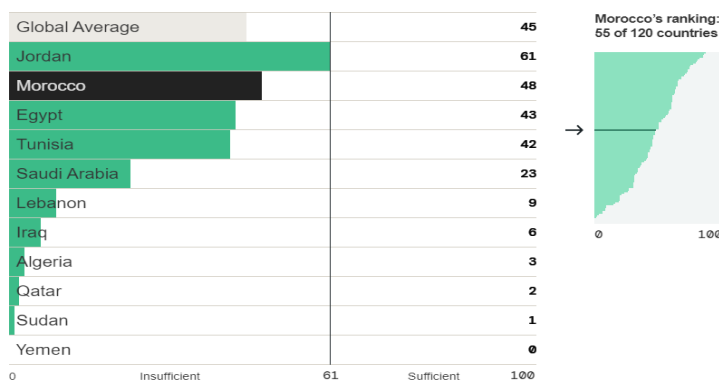


FIGURE 7. Morocco's transparency compared with other countries, international budget, 2021.

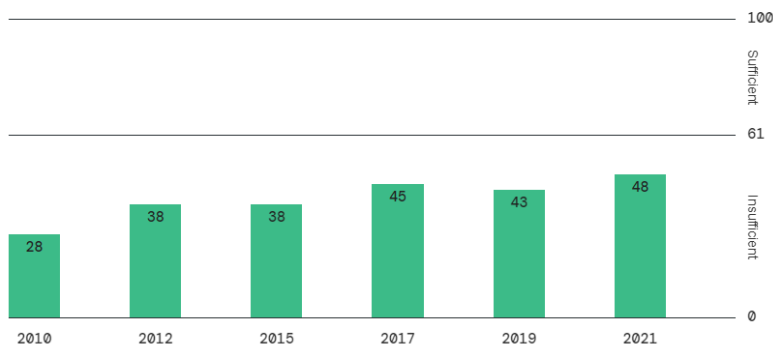


FIGURE.8 Evolution of Morocco's transparency score over time, international budget, 2021.

3. AUDIT RESULTS AND IMPACT OF RECOMMENDATIONS (2015–2023)

Table 3. Audit Findings and Recommendations for Moroccan Public Entities (2015-2023).

Year	Number Of Audits	Recommendations Issued	Recommendations Implemented (%)	Recommendations Not Implemented (%)
2015	12	45	80	20
2016	15	55	70	30
2017	18	55	75	25
2018	20	60	85	15
2019	22	65	90	10
2020	25	70	88	12
2021	30	75	85	15
2022	35	80	87	13
2023	40	85	92	8

This table reflects the increasing number of audits and improvements in the implementation of recommendations over the years.

Table 4. Comparison of public financial audit outcomes (2015-2023).

Country	Number of Audits (2015-2023)	Recovery of Misused Funds (%)	Audit Recommendations Implemented (%)
Morocco	180	65	85
Tunisia	150	55	80
Egypt	200	60	70
South Africa	180	75	90

IV. CONCLUSION

In conclusion, it can be said that the court's role in improving financial governance should not be underestimated. Thanks to its rigorous control, its contribution to financial transparency and its fight against corruption, it actively contributes to improving the management of public resources. The Court of Audit provides assurance on the legality, regularity, and proper use of public funds. In addition, its recommendations target areas of weakness, helping to improve financial management practices. Annual reports effectively summarize audit findings and recommendations, enhancing transparency and public confidence. By actively preventing and detecting irregularities, the Court protects financial resources and preserves the integrity of financial governance processes.

In addition, the Court evaluates the effectiveness and efficiency of policies and programs, facilitating evidence-based decision-making and advancing financial governance. Collaborative efforts with national audit institutions and external auditors improve coordination and cooperation, thereby strengthening oversight of financial governance. Generally speaking, the Court of Audit plays an essential role in establishing and ensuring compliance with the principles of financial governance. Its efforts are aimed at promoting transparency, accountability and the responsible use of public resources. By adhering to rigorous financial management standards and advocating best practices, the Court improves financial governance practices and ensures effective and efficient management of public funds.

The analysis has highlighted the positive impact of the Court's work, as reflected in its audit outcomes, the financial recovery achieved, and the improvements made in public sector performance. Between 2015 and 2023, the Court's audits have resulted in a notable increase in the number of recommendations issued and implemented, contributing to more effective public financial management. Moreover, the Court's interventions in recovering misused funds demonstrate its critical role in maintaining financial integrity within the Moroccan government. By comparing Morocco's practices with those of other countries, this research has underscored Morocco's unique position in the global context of public financial governance. While other countries face similar challenges in financial oversight, Morocco's Court of Auditors stands out for its expanding remit and its ability to foster a culture of accountability within the public sector. This aligns with global trends where supreme audit institutions are increasingly tasked with performance audits, ensuring that public resources are not only well-managed but also used to achieve optimal results.

The study has also examined the challenges faced by the Court, particularly in navigating political resistance, resource limitations, and ensuring the timely implementation of its recommendations. These challenges are not unique to Morocco, and they reflect broader struggles that many SAIs face, especially in developing nations. However, despite these obstacles, the Court's role in improving governance remains crucial for fostering transparency, reducing corruption, and driving reforms within public institutions. Moving forward, the Moroccan Court of Auditors must continue to adapt to the evolving needs of the public sector. The growing complexity of public administration and the increasing demand for accountability necessitate that the Court further enhances its auditing methodologies and collaborates with other governance bodies to promote comprehensive reforms. The findings from this study highlight the importance of continued investment in audit capacity, training, and the integration of performance audits into the Court's operations.

In conclusion, this research emphasizes the critical role of the Moroccan Court of Auditors in shaping the future of public financial governance in Morocco. By strengthening its oversight functions and continuing to drive improvements in public sector efficiency, the Court contributes significantly to the development of a more accountable, transparent, and effective government. As the Court continues to evolve, it will serve as a model for other developing countries seeking to enhance their financial governance frameworks and improve the effectiveness of public sector management.

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Author Contributions

All authors contributed formally and equally to the development and planning of the study.

Conflicts of Interest

There is no conflict of interest declared by the authors.

Data Availability Statement

Upon request, data can be obtained from the authors.

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