

Auditing public finances in Morocco: The decisive role of the Court ofAccounts

Contrôle des Finances Publiques au Maroc : Le Rôle Déterminant de la Cour des Comptes

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Abstract

Morocco is embarking on a wide-ranging reform program, particularly in the area of project financing, with a particular focus on the public sector. In this context, public management is of paramount importance, particularly as regards the control of all financial operations linked to government departments, companies, and public establishments. The fundamental objective is to ensure the accountability of the various parties involved, particularly public accountants, and to detect any possible malfunctions in the management of public finances.

To achieve this objective, the Court of Auditors and the Regional Audit Courts play a central role, in carrying out regular audits of public accounts. Their mission is to guarantee transparent and accountable financial management, thus ensuring the efficient use of public funds in Morocco. These institutions ensure that financial resources are managed by established standards, and highlight any irregularities or inefficiencies in the management of public funds. The control exercised by the Court of Auditors and the Cours Régionales de Comptes includes examining expenditure, revenue, and the management of public funds, as well as assessing compliance with the objectives set by the public authorities. This process involves in-depth investigations, regular audits, and detailed reports on the results of their interventions. The auditing of public finances in Morocco is of crucial importance in ensuring transparent, accountable, and efficient management of public resources. Thanks to the vigilant action of the Court of Auditors and the Cours Régionales de Comptes, the country can ensure that public funds are used appropriately and in line with established standards, thus contributing to the country's economic and social development.

Keywords: public management, responsibility, control, reissue of accounts, Court of Auditors.

Résumé

Le Maroc s'engage dans une vaste entreprise de réformes, notamment dans le domaine du financement des projets, avec un accent particulier sur le secteur public. Dans ce contexte, la gestion publique revêt une importance capitale, en particulier en ce qui concerne le contrôle de toutes les opérations financières liées aux services de l'État (Ammassari 2004), aux entreprises et aux établissements publics. L'objectif fondamental est d'assurer la responsabilité des divers intervenants, notamment les comptables publics, et de détecter tout éventuel dysfonctionnement dans la gestion des finances publiques.

Pour atteindre cet objectif, la Court of auditors et les Cours Régionales de Comptes jouent un rôle central en exerçant un contrôle régulier des comptes publics. Leur mission consiste à garantir une gestion financière transparente et responsable, assurant ainsi une utilisation efficace des fonds publics au Maroc. Ces institutions veillent à ce que les ressources financières soient gérées conformément aux normes établies, et elles mettent en lumière les éventuelles irrégularités ou inefficacités dans la gestion des fonds publics (Berraou 2017).

Le contrôle exercé par la Court of auditors et les Cours Régionales de Comptes comprend notamment l'examen des dépenses, des recettes et de la gestion des fonds publics, ainsi que l'évaluation de la conformité aux objectifs fixés par les autorités publiques (Gjidara 2016). Ce processus implique des enquêtes approfondies, des audits réguliers et des rapports détaillés sur les résultats de leurs interventions. Le contrôle des finances publiques au Maroc revêt une importance cruciale pour garantir une gestion transparente, responsable et efficace des ressources publiques (Fall 2019). Grâce à l'action vigilante de la Court of auditors et des Cours Régionales de Comptes, le pays peut s'assurer que les fonds publics sont utilisés de manière adéquate et conforme aux normes établies, contribuant ainsi au développement économique et social du pays.

Mots clés : gestion publique, responsabilité, contrôle, réédition de comptes, Court of auditors.

Introduction

To modernize management within the administration and make it more efficient at all levels, such as human resources, the financial and budgetary situation, public performance, and communication, a comprehensive reform is required. This reform must affect working methods, the means and tools used, control mechanisms, freedom of management, and accountability. (Giauque and Emery 2008). The aim is to bring excessive budget deficits under control, reduce state intervention, and eliminate restrictions and constraints that hinder freedom of management (Borrelly, Hammouda et al. 2012).

Recommendations from the international community, including the World Bank, IMF, and OECD, emphasize that real, effective democracy requires good governance and public management based on responsibility and accountability. These organizations emphasize the importance of strengthening budgetary institutions and identifying the strengths and weaknesses of each country's public finances. To assess the level of governance adopted by each country, indicators such as political stability, rule of law, the role of government and institutions, accountability, transparency, and monitoring of performance effectiveness are established (Caravaggio 2014).

In the same spirit of promoting good practice in transparency and public management, codes of financial and budgetary transparency have been suggested, and assessments of management systems have been carried out for member countries. In Morocco, it is crucial to ensure good governance and transparency in the financing of projects launched by the State or its agencies (KHATTABI and ELMALLOUKI 2023). This requires constitutionalized accountability and responsibility, entrusted to several institutions and players in charge of controlling and supervising public spending, as well as the generalization of the principle of accountability.

The State bodies and establishments concerned by this control include State services;

Public institutions;

Companies holding concessions or managing a public service, except those under the control of regional courts;

Companies and enterprises in which the State or public establishments hold, individually or jointly, directly or indirectly, a majority shareholding or predominant decision-making power;

Companies and enterprises in which the State or public establishments hold, jointly with local authorities, a majority shareholding or a preponderant decision-making power (MOFLIH and BELHAJ 2021);

Social welfare organizations, whatever their form, receive funding from one of the above-mentioned organizations in the form of employer contributions or subsidies.

However, the management of public funds is of paramount importance to the general interest. This is why Morocco has made a transition in public financial control, moving from simple control of the accounts of the various public accountants to an approach combining governance, performance, and control.

Against this backdrop, the Court of Auditors, as a supreme audit institution, has undergone several changes over the last few decades. Its objective is to actively contribute to the optimization of public management by ensuring transparent and efficient management of public funds, and by rendering judgments and clarifying accounts. This approach aims to improve the quality of control, promote a culture of budgetary and financial discipline, provide quality information to public authorities, and bring into play responsibilities when necessary. (Nouria). The Court of Auditors has carried out several missions, including the evaluation of public projects and programs, by the provisions of the code governing this jurisdiction.

Article 147 of the new constitution of 2011 elevated this financial jurisdiction to the status of a supreme audit institution in Morocco. This now-independent institution is entrusted with various missions linked to the preservation of transparency, good governance, performance, responsibility, and accountability of the State's various public bodies. It is strengthened in the fulfillment of its missions and consolidated in its institutional positioning (Ouedraogo 2013).

1. Challenges and constraints of public finance

Public finances face major constraints and challenges. To protect public funds from irregularities, malfunctions, and misappropriation, it is essential to put in place an efficient and effective control system. The anomalies identified by the Court of Auditors (French Audit Office) in the course of its work with public bodies demonstrate that these entities often give priority to accountability for compliance rather than for performance and results. This approach can lead to a deterioration in public finances and an increase in public debt. (Nonki Tadida 2023).

These anomalies can be summarized as follows:

- A lack or inadequacy of ongoing, specialized training, especially as public financial management procedures are constantly evolving and being adjusted.
- Failure to comply with regulations on staff recruitment and administrative career management.

- Discrepancies between profiles, positions, and responsibilities.
- A lack of awareness, at a time when disciplinary procedures tend to emphasize punishment rather than correction.

1.1. Challenges in financial and accounting management

- The unavailability and absence of minutes for the transfer of instructions between accountants in certain cases;
- Non-compliance with the rules governing certain categories of expenditure incurred on a cost-recovery basis
- The use by some establishments of purchase orders instead of invitations to tender for certain services, despite the regulatory texts and laws in force,
- Duplication or compensation for travel expenses ;
- Any impact of the commitment on the total use of appropriations for the current and subsequent years,
- Non-certification of financial statements by the statutory auditors;
- Insufficient diligence in collecting public debts

1.2. Challenges in strategy and organization

- Lack of formal, detailed strategic plans.
- Organizational charts not adapted to the actual needs of audited organizations.
- Failure to meet deadlines for Board meetings.
- Lack of clarity regarding competencies and overlapping responsibilities between different stakeholders.

1.3. Internal control challenges

- Lack of task definitions and formalized procedure manuals;
- Lack of internal audit and management control structures,
- Failure to follow up on external audit recommendations;
- Lack of risk identification and assessment systems.

1.4. Challenges in public procurement management

- Conviction on the part of the various administrations to liquidate the delegated appropriations for each budget year to avoid reductions in future years,
- Instability in the management of payment and commitment appropriations relating to the investment budget, in the fear of losing appropriations,

- Non-compliance with the provisional schedules drawn up and communicated at the time of the
- Commitment of expenditure over budgetary appropriations;
- Limited recourse to competition when awarding contracts;
- Delay in execution of work and services and non-application of penalties for delay.

1.5. The challenges of asset management

- Failure to keep stock records;
- Failure to establish a reliable inventory register;
- Omission of remarks made by the technical committees in the "manifold" site manuals;
- Delay in resolving legal issues relating to land.

All these factors can lead to structural problems in the national economy, a chronic budget deficit, and a loss of confidence in public services. This is why a new public management is needed to achieve the following objectives:

Strengthen managerial accountability and increase transparency towards all stakeholders: government, population, parliament, elected representatives, civil society, and development partners. (Hamel and Jouve 2006).

Adapt policies, programs, and institutional mechanisms based on results to facilitate decision-making.

1.6. The evolution of public finance control

Public auditing in Morocco has undergone a series of gradual transitions and transformations, marked by the following stages:

In 1960, the National Audit Commission was set up to filter the accounts of public accountants, verify the regularity of operations, and draw up a report on the implementation of the Finance Act for the House of Representatives. However, at the time, control was limited due to a lack of human and material resources, being confined mainly to administrative aspects (REGRAGUI and Ismail 2017).

By Law No. 12-79 of 1979, the Court of Auditors was created as a judicial body responsible for overseeing the implementation of the Finance Acts. Its mission was to verify the regularity of the financial operations of the bodies under its control, with reports submitted to His Majesty the King.

The 1996 Constitution elevated the Court of Auditors to the rank of constitutional institution,

conferring on it the role of Supreme Audit Institution. In addition, Regional Audit Courts were created to monitor the management of local authorities.

From 2000 onwards, Morocco embarked on a process of reform aimed at improving administrative, budgetary, and financial management. This began with the establishment of a legal and regulatory framework promoting free management, transparency, accountability, control, and evaluation (El Bazzim 2019).

The promulgation of law n°62-99 on June 13, 2002, marked a major change in the landscape of supreme control of public finances in Morocco by establishing the code of financial jurisdictions. This law defined the organization and operation of the financial jurisdictions, their powers, and the procedures applicable to their areas of intervention.

The Moroccan constitution of 2011 established a constitutional system based on the principles of separation, balance and collaboration of powers, democracy, transparency, good governance, and the correlation between responsibility and accountability.

This constitution gives significant importance to good governance, devoting a specific title to it, and also enshrining public service. It provides for the adoption of a public services charter setting out the rules of good governance and the proper functioning of public administrations, local authorities, and public establishments and bodies, and institutes the evaluation of public policies by parliament.

Furthermore, the organic law relating to the finance law was reformed in 2015 to accompany this desire for change and clarity, confirmed by the 2011 constitution, which insists on the need to associate performance with public administration management and correlate responsibility with accountability. This organic law is based on the following principles (Naidoo, Mc Grenra, et al. 2021):

- a. Promoting performance in public management,
- b. Respect for the principle of transparency,
- c. The correlation of responsibility and accountability,
- d. Recognition of the key role of parliament as the legislative institution responsible for public finances.

It should be noted that the main challenge in public management in most countries, including Morocco, lies in reconciling the freedom to manage with the obligation to control, by favoring management based on responsibility for performance and results rather than mere regularity. In the same vein, executives, managers, and administrators, formerly constrained by regulatory texts and laws, must now enjoy greater management freedom.

This freedom makes them accountable for performance and results, while control will be reinforced a posteriori and lightened a priori to maintain this margin of freedom. (Théberge 2010).

2. Public Finance Control Bodies

In addition to the central role of the Court of Auditors and the Cours Régionales des Comptes as financial jurisdictions, other players are involved in the process of controlling the management of public finances. This is done through regularity control, which encompasses the verification of expenditure commitment and payment proposals, as well as budgetary control exercised within the framework of the budgetary headings of the Finance Act, including budgetary allocation, verification of calculations, and the existence of a prior commitment visa, among others (Lamarque 2016).

The players involved in this process are as follows:

2.1. General Inspections of Ministries (IGM)

- The main task of the various Inspectorates General attached to ministries, institutions, and public bodies is to monitor the operation of the various departments reporting to these institutions, with particular emphasis on financial management. In this way, they monitor the execution of public expenditure at the time of payment and commitment.
- The inspection covers the following items in particular:
 - Accuracy of liquidation calculations ;
 - Presence of prior commitment visa;
 - Verification of the signature of the authorizing officer or his deputy;
 - Availability of payment appropriations ;
 - Verification of supporting accounting documents.

2.2. General Inspectorate of Finance (IGF)

Created by Dahir no. 1-5-269 of April 14, 1960, this institution, as its name suggests, reports to the Ministry of Finance and is responsible for carrying out various inspection, control, and investigation missions. Its inspectors, who are required to report systematically to the Inspector General after each financial management control and verification mission, as well as to the authority with decisive power over the accountant under investigation, enjoy broad powers governed by law. Their duties include:

- Audit of projects financed by international financial institutions;

- Control of state accountants and authorizing officers;
- Inspection and survey of public establishments, institutions, organizations, and entities subsidized by the State, companies, local authorities, and groupings in the field of public management;
- Guarantee the transparency, good governance, accountability, and performance of accountants, authorizing officers, and public-sector managers in the performance of their duties.

2.3. General Inspectorate of Territorial Administration (IGAT)

The Inspectorate General of Territorial Administration, which reports to the Ministry of the Interior, was created by decree no. 2-94-100 of June 16, 1994, to ensure management control, verification, and auditing of services under the authority of the aforementioned ministry, including local authorities and their groupings. Its main mission is to investigate and supervise the management of public finances.

2.4. Other

Citizens, elected representatives, civil society, the press, and parliament have become key players in public management, contributing to a climate of democracy, quality, relevance, and performance.

These stakeholders can influence public policy and the decisions of public management players, thanks to their social control role over public finances.

3. The role of the Court of Auditors in public finance management.

Following in the footsteps of member states engaged in the process of streamlining mechanisms linked to efficient public finance management, Morocco has in turn embarked on the path of democracy, transparency, good governance, and superior control of public finances. This has led to the establishment of the Court of Auditors as a constitutional institution responsible for overseeing the implementation of finance laws, assisting Parliament and the Government in areas within its remit, and reporting to His Majesty the King on all its activities. (Niang 2007).

Morocco's public finance management system is based on the Constitution and the Organic Law on Finance Acts. The Financial Jurisdictions carry out rigorous controls aimed at understanding the reality of public entity management, identifying their strengths and weaknesses, and improving the quality of management of State services, public establishments, and local authorities. The introduction of the Supreme Audit of Public Finances marked a

significant transition in Morocco (Harakat 2020). It marks a significant transition in Morocco, from a system of oversight focused primarily on the regularity of public financial transactions, carried out by the National Audit Commission, to the creation of a supreme audit institution with wide-ranging prerogatives, the Court of Auditors. Law n°62-99, promulgated on June 13, 2002, was a revolution in this field, establishing the essential legal framework with the Financial Jurisdiction Code. This law defined the foundations of the organization and operation of these jurisdictions, as well as their powers and the procedures applicable in their various fields of intervention.

The Court of Auditors is a financial court that aims to improve public management by auditing the regularity of public accounts, including those of the State, national public establishments, public enterprises, and social security, as well as private bodies receiving State aid or appealing to the generosity of the public. It assists Parliament and the Government in the areas for which it is responsible by law and reports to His Majesty the King on all its activities. Aware of the importance of exchanging experiences on an international scale, the Court of Auditors has sought to develop its cooperation relations both bilaterally with its counterparts and multilaterally, by actively participating in organizations bringing together Supreme Audit Institutions, such as INTOSAI at the international level, ARABOSAI for Arab countries, AFROSAI for African countries, and AISCUF for countries sharing the use of French.

4. Responsibilities of the Court of Auditors:

4.1. Jurisdictional missions.

❖ Audit, examination, and judgment of accounts

The Court of Auditors is responsible for auditing all public financial transactions involving government departments, companies, and public establishments. It aims to assess the responsibility of the various parties involved, such as public accountants (authorizing officers, controllers, and accountants), and to identify any malfunctions or irregularities in their management. (Mondiale 2007).

By current regulations, these public accountants are required to produce annual accounts for public services, together with supporting documents for income and expenditure, and send them to the Court of Auditors.

The structure of the Court of Auditors comprises several chambers, each presided over by a chamber president responsible for allocating accounts and accounting situations to the reporting advisors, according to the Court's annual program. These reporting advisors have

broad investigative powers and may request any clarification or justification they deem necessary from authorizing officers, auditors, public accountants, or other officials while respecting the competencies of each and the regulatory documents to be kept. (Portal 2009).

The audit carried out by the Court of Auditors is not limited to the regularity and conformity of public financial operations but also includes an assessment of management. This audit can be carried out both on documents and on-site, and results in a judgment, on whether or not irregularities have been detected.

The judge communicates his observations in writing to the authorizing officer, the controller, and the accounting officer, giving them two months to respond. In the event of an irregularity attributable to the accounting officer, the Court of Auditors first issues a provisional ruling to obtain redress or regularization of the anomaly. Once the time limit set by the provisional ruling has expired, the Court issues a final ruling. (MELLONI and ABIBI).

❖ **De facto management**

Any person who carries out operations relating to the commitment of expenditure or revenue, or the holding or handling of funds or assets belonging to a public body subject to the control of the Court of Auditors, without having the authorization of the competent authority or the status of a public accountant, is declared a de facto accountant by the said Court of auditors.

This category also includes those who deal in funds or securities that are not the property of public bodies.

The French Code of Financial Jurisdiction introduces the concept of a co-author responsible for de facto management. Thus, any person, civil servant, agent, or holder of a public order, who, by exaggerating memoranda and invoices or by distorting their statements, knowingly participates in the establishment of fictitious payment orders, mandates, justifications, or credit notes, is considered to be a co-author responsible for de facto management. (FINANCIAL 2010) Transactions likely to constitute de facto management are submitted to the Court of Audit by the Public Prosecutor attached to the Court, either on his initiative or at the request of the Ministries of Finance, the Ministries concerned, the General Treasurer of the Kingdom, or public accountants. The Court may also refer matters to itself based on findings made during the audit of accounts.

When the Court of Auditors declares a person to be a de facto accountant, it orders him or her by decree to produce his or her account within a period set by the Court of Auditors, which may not be less than two months.

The de facto accountant, if not subject to criminal prosecution, may be fined according to

the extent and duration of the holding or handling of funds and securities. This fine may not, however, exceed the total amount of the sums improperly held or handled.

❖ **Budgetary and financial discipline (DBF):** The jurisdictional function in matters of budgetary and financial discipline (DBF) applies to any manager, civil servant, or agent of a body subject to the control of the Court of Auditors, who commits offenses defined by articles 541, 551 and 562 of the Code des Juridictions Financières.

The Court of Auditors operates as an ordinary court of law, guaranteeing the rights of the defense, with the hearing of any person whose responsibility is at stake, the physical presence of the accused and his or her lawyer at the trial session, and the calling of witnesses.

It should be noted that the Court of Auditors is not competent to judge members of the government or the two chambers of parliament, as their responsibilities are considered political and therefore fall within the remit of other bodies.

Contrary to the judgment of accounts, which is part of its public order mission, the Court of Audit is obliged to be seized in matters of budgetary and financial discipline by the Public Prosecutor of the ROI, either on his initiative or at the request of the First President or a panel of the Court, as soon as he discovers infringements falling within its remit.

Referrals may also be made by the Prime Minister, the President of a Chamber of Parliament, the Minister of Finance, and the Ministers concerned, via the Attorney General of the ROI, based on audit or inspection reports, accompanied by supporting documents.

On the basis of the documents received and the information requested from the competent authorities, the Public Prosecutor of the ROI may decide either to proceed with the case or to close it if he considers that there are no grounds for prosecution. The reasoned decision is then communicated to the party who submitted the case. (Toxé 2019).

4.2. Extra-jurisdictional missions :

❖ Management control

The Court of Auditors (French Audit Office) audits the management of public services and bodies under its jurisdiction, to assess their quality and, where appropriate, make recommendations for improving their methods and increasing their efficiency and effectiveness.

Management control enables the Court to examine all aspects of the management of public bodies, in particular the regularity of operations, economy in the use of resources and funds, and the results obtained about the objectives set. It aims to identify shortcomings and

malfunctions in the audited management and to alert the public authorities in good time to take the necessary measures.

The Court also checks that the systems and procedures put in place guarantee optimum management of resources and adequate protection of the assets of the audited bodies while ensuring complete recording of all operations carried out.

The members of the Court of Auditors have the power to request all relevant documents and supporting evidence, and to hear any person whose testimony is deemed necessary to complete their investigations.

After carrying out their investigations, the reporting advisors send their observations to the heads of the organizations concerned, who are allowed to comment within two months (adversarial procedure). The reporting officer then drafts his report.

This report is examined in chambers, in the presence of five members, including the president of the chamber and the advisor-rapporteur. The Chamber may also decide to hear officials, agents, or inspectors of the organization concerned, and to order further investigations.

The Chamber's decisions are taken by majority vote. The reporting advisor then prepares a draft special report, which is submitted to the Chamber for deliberation, before being sent by the First Chairman to the Prime Minister, the Minister of Finance and the Minister responsible. The latter are given the opportunity to submit their observations within a time limit set by the First Chairman. (EL MOUSSAOUI and Benahmed 2014).

The reports, together with the opinions and comments received, are then forwarded to the Programs and Reports Committee for inclusion, where appropriate, in the annual report of the Court of Auditors and the report on the implementation of the Finance Act.

❖ **Controlling the use of public funds**

The Court of Auditors also exercises control over the use of public funds received by companies, associations, or any other organization receiving a capital stake or support from the State, a public establishment, or another body subject to its control.

The main aim of this control is to verify that the use of public funds by the audited bodies complies with the objectives set by the participation or support granted.

Procedures for monitoring, communicating observations, and drawing up reports follow the same principles as those applied to management control.

❖ **Control of funds raised through public appeals**

The control of funds collected through public appeals is carried out at the request of the Prime Minister for associations. Like the control of the use of public funds, this control aims

to ensure that the use of funds collected is in line with the objectives that motivated the appeal for public generosity (PASCALE 2011).

The procedures for monitoring, communicating observations, and drawing up reports are similar to those used for management control.

❖ **Other missions of the Court of Auditors:**

The Court of Auditors offers ongoing assistance to the public authorities, but the Code explicitly provides for two cases of additional assistance:

To the Government: At the request of the Prime Minister, the Court may include in its programs missions to evaluate public programs and projects, as well as audits.

Parliament: When examining the report on the execution of the Finance Act and the general declaration of conformity, the Court may answer questions submitted by the presidents of the two Houses of Parliament.

4.3. Communication from the Court of Auditors

❖ **The Court of Auditors annual report (BUDGETING)**

Annual Report to His Majesty the King: Each financial year, the First President of the Court of Audit submits to His Majesty the King an annual report covering the Court's activities, the observations and recommendations of government authorities and heads of audited institutions, and proposals for improving the management of public finances. This report also includes a summary of the report on the implementation of the Finance Act and the sub-reports of the Regional Audit Courts on the management of local bodies. It is published in the Bulletin Officiel and circulated to various stakeholders to propose corrective measures.

Referrals from the First President: The First President may submit observations and suggestions to the competent government authorities in all matters falling within the remit of the Court of Auditors.

Report on the implementation of the Finance Act: The Court of Auditors draws up a report on the implementation of the Finance Act, accompanying the draft Settlement Act, which summarizes the results of the implementation of the Finance Act and relevant observations.

General declaration of conformity: The general declaration of conformity, which accompanies the report on the implementation of the Finance Act, verifies the consistency between the individual accounts of public accountants and the Kingdom's general account.

Special reports: Special reports resulting from management control are discussed in the Chamber before being forwarded to the Prime Minister, the Minister of Finance, and the

Minister responsible for the company for comment and opinion.

Letters from Chamber Presidents: As part of the management control process, the Chambers may decide to send observations in the form of letters to the heads of audited organizations, who must reply within a set deadline.

Conclusion

The primary objective is not simply to point out dysfunctions or praise good practices, but rather to support the various entities of the State in managing by the law, objectively, effectively, efficiently, rationally, and efficiently. Institutional action must be guided by a strategic vision aimed at extending the circle of good governance, transparency, and accountability, while scrupulously respecting the law.

The Court of Audit can adjust its audit activities in areas where it finds that management control and accounting practices are functioning adequately while speeding up processes to establish budgetary and accounting systems in line with objectives and expected results. To enhance the relevance and usefulness of its remit, the Court and the Ministry of Finance have embarked on several projects aimed at improving the quality of the accounts submitted to the Court, as well as the competence of senior accountants.

Independent of other state institutions, the Court of Auditors ensures that accountability and responsibility are fundamental constitutional principles. These principles are implemented in the budgetary field through a performance-based approach based on three pillars: annual performance projects linked to the budget, annual performance reports assessing achievements against objectives, and performance audits carried out by the Inspectorate General of Finance. The Ministry of Justice also plays a crucial role in following up on cases handled by the Court of Audit, submitting them to the competent courts for examination and judgment. It is responsible for notifying the Court of decisions taken, and for ensuring that sanctions are applied in the event of malfunctioning, in accordance with current regulations.

In addition, the Court of Auditors is constantly striving to improve the quality of its services to contribute to better public management. Recently, it signed an agreement with the Direction Générale de la Sécurité Nationale to facilitate cooperation in the use of the national digital identity system, enabling the financial courts to verify the data of the persons concerned securely, in compliance with personal data protection standards.

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