

L'audit interne des collectivités territoriales au Maroc : un mécanisme pour une bonne gouvernance locale.

The internal audit of local authorities in Morocco: a mechanism for good local governance

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Résumé

La bonne gestion de la gouvernance des collectivités locales au Maroc vise à améliorer les activités de développement économique, social, culturel, local et financier. Cela permet de limiter les risques importants qui peuvent affecter la réalisation de leurs objectifs. Dans cette optique, la mise en place d'un audit interne peut aider la direction à reconnaître ces risques et à prendre des mesures pour minimiser leurs effets. Par conséquent, nous tenterons dans cette étude de présenter une réflexion théorique sur l'audit interne dans la collectivité territoriale. De plus, nous examinerons l'évolution de la collectivité territoriale, en mettant en évidence ses caractéristiques et en nous concentrant sur la fonction d'audit interne en son sein et ses garanties, qui rendent difficile l'accomplissement des missions. Nous analyserons également la structure de l'audit interne dans les collectivités territoriales, où ces institutions sont nombreuses dans le cadre de la régionalisation avancée du Maroc et ont des responsabilités multiples, ainsi que leur degré d'autonomie, qui reste relativement faible par rapport à d'autres pays où l'audit interne est développé dans les secteurs public et privé.

Mots clés : Gouvernance ; Collectivité territoriale ; Audit interne ; Réflexion théoriques ; Secteur public.

Abstract

The good management of the local authority governance in Morocco aims to improve economic, social, cultural, local, and financial development activities. This helps limit significant risks that may affect the achievement of their objectives. In light of this, implementing an internal audit can assist management in recognizing these risks and taking steps to minimize their effects. Therefore, we'll attempt in this study to present a theoretical reflection of internal audit in the Territorial community. Additionally, we will review the evolution of the local authority, highlighting its characteristics and focusing on the internal audit function within it and its guarantees, which make it difficult to carry out the missions. We will also analyze the structure of internal audit in the local authorities, in which those institutions are numerous in the Moroccan advanced regionalization and have multiple responsibilities, as well as their degree of autonomy, which remains relatively low compared to other countries where internal audit is developed in the public and private sectors.

Keywords: Governance; Territorial community; Internal audit; Theoretical reflection; Public sector.

Introduction

With the adoption of the Moroccan constitution on July 1, 2011, new workshops were opened for more daring reforms, allowing the Kingdom of Morocco to establish a territorial system centered on advanced regionalization, based on the transition to a new phase of territorial decentralization and participatory democracy, aiming to strengthen the independence of the territorial authorities on the administrative and financial level through the exercise of their attributions within the framework of the principle of free management and the reinforcement of the rules of territorial governance(Lahrash, 2017). For Lemqeddem 2019 (LEMQEDDEM et al., 2019), territorial governance in Morocco is considered the ultimate goal that can be achieved at the territorial level, as well as the most effective formula for solving the various challenges associated with the establishment of a state governed by the rule of law. In addition, territorial governance plays a prominent role in the management of the territory in Morocco in order to increase the effectiveness and efficiency of government initiatives. According to Pasquier 2013(Pasquier et al., 2013), territorial governance is an important aspect because it accounts for the importance of the territory, the proximity of different territorial actors, and their homogeneity in the process of territorial development.

In pursuit of the constitutional guidelines in this context, three organic laws were enacted, namely organic law (Dahir n° 83.15.1, 2015 a) no. 14.111 on the regions, organic law no. 14.112 on the provinces and prefectures (Dahir n° 83.15.1, 2015 b), and organic law no. 14.113 on the communities (Dahir n° 83.15.1, 2015 c). These organic laws are accompanied for the first time by principles and developments that enshrine a culture of free management of the affairs of the territorial communities in order to make their constitutional institutions. Among the principles and objectives, that the previous organic laws sought to achieve was the strengthening of the rules of good territorial governance in the management of regional and local public affairs(Ashraqi, 2016).

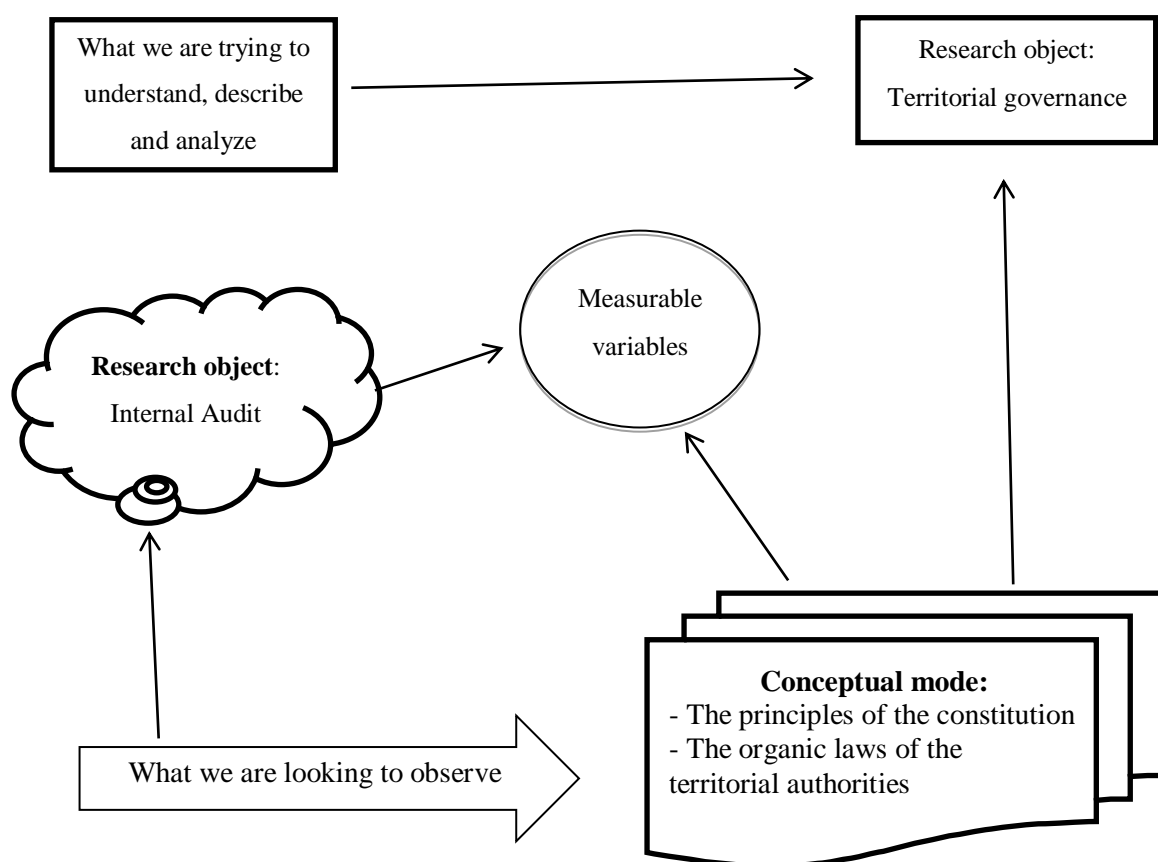
It is no secret that strengthening the rules of territorial governance requires mechanisms and inputs to achieve it on the ground, and among the important mechanisms in this regard is the internal audit system, which is one of the internal control techniques that have been adopted as part of improving the governance of territorial public administration(Moussaoui & Arabi, 2014).

Recently, the Directorate General for Local Government made the internal audit charter available to municipalities. This charter determines the general framework within which the municipal auditor exercises his or her responsibilities, taking into account his or her position

within the municipality. It is also a document that defines the scope of the internal audit activity and the position of the function within the municipality. The introduction of internal audit techniques in local authorities in Morocco is one of the measures accompanying the classic control models that are proposed to advance the monitoring framework and achieve an effective local public measure(Aberkan, 2016). This internal audit has demonstrated a number of advantages over the traditional control models. This internal audit has demonstrated a number of shortcomings in the classic approach to local government control, which has led to the adoption of modern and contemporary concepts and techniques that are in line with the roles that have been taken on by local governments as a result of the level reached by the decentralization process specific to the Kingdom of Morocco(Al-Saadani, 2015). Internal audit is therefore considered a modern and reliable system in the local development series and an important indicator for improving the performance of territorial governance(Bassrih & S., 2017).

The objective of this article is to understand and briefly explain the role of internal audit in the development of territorial governance, taking into account advanced regionalization, in order to clarify the procedures for the adoption of internal audit and analyze it. We took advantage of our experiences to carry out this research. Thus, the general interest of this study is to give an overview of the improvement of territorial governance by activating the internal audit system, taking into account the advanced regionalization, from which the following problem arises: is it really true that an internal audit system that has been designed and adopted within the framework of the territorial administration in Morocco is able to improve territorial governance? In other words, what is the value added by the adoption of internal audit in territorial governance?

To answer this question, we have decided to divide this study into two parts through a theoretical exploratory process: in the first part, we will try to root the internal audit and its relationship with territorial governance. The second part will be devoted to discussing the activation of internal auditing and measuring its effectiveness.

Figure N°1: Construction of the research object

1. Part I: Consolidation of the internal audit system and its relationship to territorial governance

As mentioned earlier, the need for local governments to adopt the internal audit system has emerged as part of the sustained effort to strengthen territorial governance. It, therefore, appears necessary to seek a definition of these two concepts, namely internal audit and territorial governance, which were cited in the conceptual framework. Knowing that the second point explains the modern trend based on the strengthening of the place of internal audit in the territorial authorities, which is supported by a set of foundations and justifications that should be considered and analyzed.

1.1. Conceptual framework

It is crucial to establish definitions for all terms, as it allows us to define the conceptual framework of the subject and to precisely delimit its boundaries. Internal audit and territorial

governance have been given multiple definitions, which we will address in this context as we attempt to define internal audit first before moving on to define territorial governance second.

1.1.1 The concept of internal audit:

Internal auditing is a relatively recent mechanism that was linked to the economic crisis of 1929 in the United States of America. The Institute of Internal Auditors (IIA)(Gharrafi, 2022)defines it as "an independent activity that provides an organization with assurance about the degree of control over its operations and advice on its development and contributes to the creation of added value." It helps the organization achieve its objectives by assessing the risk management, control, and governance processes based on a systematic and methodological approach and making suggestions for improving their effectiveness(Renard, 2016).

This definition rightly emphasizes the notion of "guarantee" or "assurance, » according to some researchers: internal auditing does not validate, but it does provide a guarantee, i.e., an assurance of the quality of risk measurement and control. But more than that, it always gives its point of view in the form of recommendations, which is a source of enrichment(Renard, 2017).

One of the researchers(Gharrafi, 2022)considers that an internal audit "comprises a set of structures and procedures that make it possible to examine the extent to which financial and administrative plans and programs are applied and that, therefore, appears as a tool for internal control." The same goes for Renard Jacques(Renard, 2013)who says: "The internal audit is a device internal to the company" which aims to:

- Assessing the accuracy and sincerity of information, particularly accounting information.
- Ensure the physical and accounting security of operations.
- Guarantee the integrity of assets.
- To judge the efficiency of the information systems.
- It emerges from the above definitions that internal auditing as a mechanism of internal control is based on several elements, as follows:
 - Independence and objectivity.
 - Systematic organizational assessment.
 - Providing suggestions and added value.

1.1.2 Concept of territorial governance:

It is possible to consider governance in its general concept, especially in its procedural aspects, as a new approach to management that takes into account a number of principles and

mechanisms that have proven their effectiveness in public management, such as the principles of participation, accountability, equality, democracy, transparency, cooperation, solidarity, and the rule of law. These mechanisms are the determinants that allow us to approach the reference concept of the term "governance," a term that has become more than present in administrative management(Dahman, 2020). Governance can be defined in a general way as "a set of rules and processes by which the actors concerned to participate in decision-making." These rules and processes are the results of continuous negotiation between the actors involved, leading to the orientation of the decisions taken and facilitating the distribution of responsibilities among the different parties(Hamel & Jouve, 2018).

At the level of territorial authorities in Morocco, territorial governance has become a central and fundamental concept linked to the reforms that were launched as part of the advanced regionalization workshops, particularly after the promulgation of the organic laws of territorial authorities in 2015 that shaped the anchoring of the governance principles stipulated by the constitution(Tchenkeu & Raynaud, 2021).

The Economic and Environmental Council defines territorial governance as the exercise of the economic, political, and administrative authority for the purpose of managing public affairs in a given territory, the latter is based on a set of processes and institutions through which the interests of individuals and groups interact, exercise their rights, and work to resolve their disputes(Daanoune & Jaouhari, 2021).

And some jurisprudence defines it as "a model and approach to good local government, aimed at achieving development based essentially on broadening popular participation, financial transparency, and the guarantee of freedom among all actors."(Zbir, 2020).

Based on the above definitions, it can be said that the task of territorial governance is to strengthen the functions of accounting and control over those responsible for the management of territorial public facilities, within a legal and institutional framework.

1.2. The basis and reasons for internal audit approval

The adoption of the internal audit system as a modern mechanism came out of nowhere, but it is based on the constitution and organic laws of local authorities (first), and the adoption of this system is a pillar to assist the management of local and regional authorities in the transition from the traditional model to a more effective model (secondly).

1.2.1. Promulgate the principles of the constitution and the organic laws of local government

The 2011 Moroccan constitution defines the parameters of good governance in chapters 154–160. The emphasis in these chapters is on the constitutional entrenchment of good governance rules, as for the first time the constitution devotes an entire chapter to good governance, which is the twelfth chapter(Jefri, 2016).

Chapter 154 of the Moroccan constitution states in its second paragraph that « public services are subject to standards of quality, transparency, accountability, and responsibility, and are governed by democratic principles, as approved by the constitution». Chapter 156, in its second paragraph, stipulates the subordination of public services for monitoring and evaluation.

In accordance with the constitutional reference to the principles of governance of public services, the organic laws of the local governments, enacted in 2015, establish a set of governance rules related to the proper application of the principle of free management, particularly with regard to the consolidation of "values of democracy, transparency, accountability, and responsibility"(Faraj & Maoujoud, 2020).

These laws refer, among other things, to the need to adopt an internal audit and to work on the programming and study of the related reports included in the council's agenda and to publish them by all appropriate means so that they can be consulted by individuals(Bouanan, 2021).

The adoption of territorial communities of internal control cannot be done without the help of the State, which is why we note that the two organic laws of the communes and regions stipulate that the State shall put in place the mechanisms and tools necessary to support and accompany the communes and regions towards good governance in the management of their affairs and the exercise of the competences entrusted to them(Maname & Bencheikh, 2022).

In this context, Decree No. 306.17.2 defining the mechanisms and tools necessary to support communes in achieving good governance was developed, Article 3 of which entrusts the Ministry of the Interior with the mission of providing communes and regions with internal audit mechanisms and rehabilitating their human resources in this area. On the basis of the above, it is clear that internal audit is an important mechanism alongside other mechanisms that the Moroccan legislator has introduced in the organic laws of the local authorities in order to establish the rules of territorial governance in a manner consistent with the principles approved by the constitution.

1.2.2. Towards a new conception of public administration

Since the eighties of the last century, the public sector has experienced a financial crisis due to the significant increase in the public deficit. In the search for improvement in public finance management, the principles of applicable management were inspired (Benlakouiri & Hilali, 2019).

The advanced regionalization and decentralization towards which Morocco is moving after the 2011 constitution require, among other things, the introduction of contractual management techniques in selected units. Thus, this measure represents an effective means of evaluation and monitoring in its monitoring aspect. If successfully cultivated, it would contribute to the development of new perceptions of local governance (Mezgheri, 2022).

Indeed, in the context of the development of managerial approaches in the private sector, and the context of the intrusion of the norms of "managerial rationality" into the field of public management, internal audit has become one of the most important mechanisms of self-control. It has been adopted by the State and local authorities to ensure control of the sources of imbalance and the practical and strategic risks that threaten public administration in general and public finances in particular (Rghibi & Dridat, 2020).

Internal audit as a modern mechanism of internal self-control is considered one of the main pillars of corporate control that has proven its effectiveness, which is why it has been adopted in the context of the territorial measure to overcome the shortcomings that affected the traditional approaches to public management (Amrani et al., 2021; ES-SALHI, 2012; Habri & Tritah, 2022).

2. Part 2: Measuring the effectiveness of internal audit in improving territorial governance

The internal audit constitutes an integrated system in which a set of actors intervenes, each one enjoying the powers of its own area of competence, the auditor works within this system to accomplish its missions within the framework and on the basis of the specific rules of the audit realization, mentioned in the part of the mechanisms of application of the internal audit system. While the following part explains the procedures for the success of the audit process, which requires certain independence and objectivity must be present on the side of the auditor, attaching attention to the fulfillment of its recommendations in the field by the people involved in the case.

2.1. The mechanisms for implementing the internal audit system

In 2012, the Directorate General for Local Government published the « Community Internal Audit Charter » (Aoujil & Omari, 2010). This was done within the framework of the Local Governance Program in partnership with the United States Agency for International Development (USAID). The charter defines the general framework within which the group's internal auditor exercises his or her responsibilities with regard to his or her position within the group. According to its introduction, the charter aims to ensure that the audit is conducted in a professional, objective, and impartial manner, particularly for the invited parties (the group president and the general manager of departments, and the internal auditors).

Based on the content of this charter, we will study and analyze the mechanisms of activation of the internal audit from the declaration of the parties involved and their powers (first), and then stand on a field or scope of internally conducted audits (second).

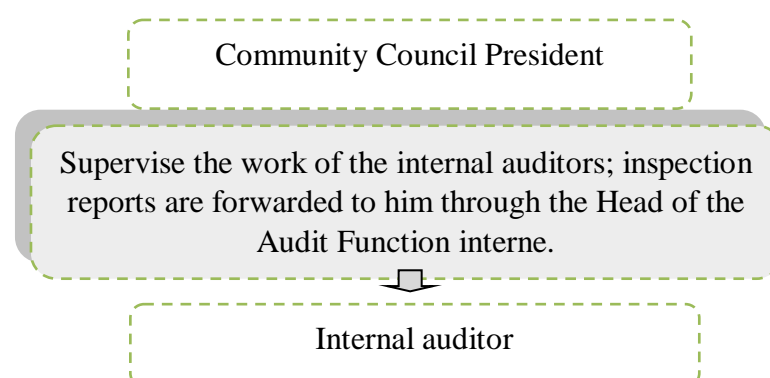
2.1.1. The Parties Involved in the Internal Audit Process and their Authority

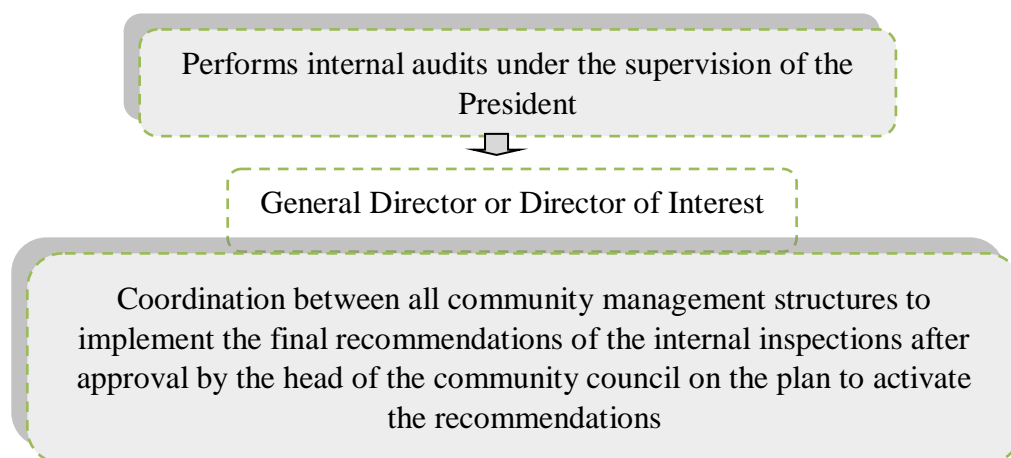
The internal audit process defines the involvement of a group of parties who play an important role in its success and crystallizes the resulting recommendations in the field. At the top of the pyramid of the internal audit, the system is the president of the community council, to whom the internal auditors work under his or her supervision and to whom the inspection reports they submit to him or must not affect his or her independence and impartiality.

The executive director also occupies an important level in the internal audit system. He or she provides a link between the inspector and the group's management, as they must coordinate to implement the final recommendations of internal audits.

The parties involved in the internal audit system can be clarified through the axes shown in the following figure:

Figure N°2: The structure involved in the internal audit system.





2.2. The Scope and Rules for Conducting Internal Audit

2.2.1. The domain of internal auditing

From the internal audit charter, it is clear that the internal audit activity is focused on performing « operational audits » and financial audits within the community.

The operational audits focus on the evaluation of the efficiency of the management's workflow within the community and the compliance of the completed operations with the texts and procedures regulating them.

Financial audits include verification of the reliability of financial data issued by the community. This internal audit also covers financial audits related to the study and control of the accounts of Public Establishments affiliated with the Community and companies to which public services are delegated to the Community (Bouanan, 2021; Zaam & Hainous, 2020).

The purpose of the aforementioned audits is to detect and evaluate risks and to propose objective and practical recommendations that will make it possible to improve the management of the group.

2.2.2. Rules for the conduct of internal audits

The internal audit is based on the provisions of the aforementioned charter, on a three-year schedule, the content of which is verified annually. The inspection process is carried out in practice on the basis of a « Mission Order » approved by the Head of the Collective Council so that the internal inspection team begins to carry out its mission with information and public awareness work, which includes an inaugural session with the head of the unit or program subject to audit. The inspection team then proceeds to assess the internal control system (Badri, 2019).

Based on the results of the assessment of the internal control system, an audit program is developed by the internal auditor, and the audit work is carried out in accordance with the standards approved therein.

One of the important rules introduced by the charter is that the managers of the units concerned by the audit subject have the right to respond to the remarks and recommendations of the internal auditor. Once this procedure is completed, the final report is prepared and submitted to the chairman of the collective council, after which comes the stage of activating the audit recommendations, according to what we mentioned earlier by the general manager or the director of interests(Dahir N 1-15-85, 2015 a).

2.3. Internal audit guarantees

The effectiveness of internal auditing is linked to the availability of a high degree of independence and objectivity in the entity in charge of the auditing task, which was indicated in the first phase of elaboration of this part in order to impose the availability of independence and objectivity in the second phase, the question remains as to the limits of conclusions and recommendations resulting from the internal audit.

2.3.1. Independence and Objectivity:

Internal auditing can only achieve the desired objectives in an atmosphere of independence and objectivity. It is the local authority that believes that it cannot develop without the presence of a device that corrects its errors. It is therefore a question of culture and mentality that must be changed in order to adapt to the internal audit culture and create an atmosphere of independence. In other words, it is not enough to set up an internal audit apparatus or to contract with auditors, a culture of accountability must prevail within local governments(Jefri, 2016).The importance of independence and accountability is not just a matter of the auditor's ability to perform his or her duties(Dahir N 1-15-85, 2015 b).

The importance of independence and objectivity in the internal audit process is very important, as it ensures that those involved consider the internal audit work and its results more credible and impartial.

The notion of independence in the internal auditing framework can also be defined as the auditor's freedom from anything that impedes his or her ability to perform his or her mission in an impartial and objective manner; it is the auditor's commitment to value an objective opinion without being influenced by subjective considerations and self-interest.

The guarantees of impartiality and independence are presented more clearly for local authorities, because of the political nature associated with the electoral legitimacy of a

collective leadership, and the problem between what is technical and managerial on the one hand, and what is politically linked to sensitivities and electoral calculations on the other(Dahir N 1-15-85, 2015 c).

2.3.2. The mandatory limits of internal audit results:

Article 272 of the Organizational Law of the Communities states that « the authority shall program an inspection evaluation study, and presentation of the results reports on the agenda of its board of directors ». The same requirement is provided for in Article 246 of the Organic Law of the Regions in its second paragraph.

It appears from these two articles that the results of internal audit must be presented to the attention of the community council or body in order to study them, and then made public to the reading, which indicates that the audit reports are not binding.

Thus, the purpose of internal auditing, in general, does not reprimand and punishment, but rather a « tool for evaluation and recommendations to improve the quality of local projects and services, and to accomplish tasks»(Salmi & Chami, 2016), which differentiates it from the classic modes of control that aim « effectively and in a less costly way » to accounting and accountability.

The activation of the internal audit mechanism in local governments still suffers from the problem of not fully activating the recommendations included in the reports completed by the internal audit interest of the municipality, but only some of them are taken into account, and this is due to the fact that the experience is still new, in addition to the presence of several materials and human constraints from which most municipalities suffer(ABIBI & Melloni, 2011).

In summary, in order to strengthen the role of internal audit as a mode of control within municipalities, there must be some sort of convergence and interaction between the political and managerial determinants:

The first determinant is related to the existence of an awareness and conviction among the elected collective leader of the importance of controlling imbalances and risks and of the importance of adopting a minimum level of transparency and efficiency in management.

The second determinant is the need to have knowledge of the management of audit frameworks, their methodologies, and their organizational and technical documents, without which this mode of management cannot contribute to the process of improving the management performance of local governments, even if there is a political will to do.

Conclusion

In this research, we have explained the theoretical approaches to improving territorial governance through the internal audit system in light of Moroccan advanced regionalization. into two parts. The first part deals with the consolidation of the internal audit system and its relationship with territorial governance. The second part is about measuring the effectiveness of internal audits in improving territorial governance.

Our analysis allowed us to conclude that, if activated as necessary, the internal audit system of the Moroccan territorial communities provides a key entrance point for strengthening territorial governance. Indeed, this requires concerted efforts between all the interests and units within the local authority concerned and the involvement of elected officials and their support for the internal audit function in order to carry out inspections and crystallize its recommendations on the ground. Not to mention the need to have sufficient and qualified human resources to perform the internal audit function, and to support them with continuous training programs, without neglecting the urgent need for a legal framework regulating the internal audit function in a detailed and integrated manner. The results will support decision-makers in establishing adequate policies to develop the internal audit system of the Moroccan territorial communities in the future.

The present study should be taken as a preliminary result. Following this study, some questions were raised:

- There is still a long way to go because several constraints hinder the adoption or the efficiency of this function. Indeed, this function is still unknown or not formalized by local managers, who need to be supported so that they can integrate to be integrated into the regionalization vision at both the decision-making and executive levels, an issue that could be the subject of future work

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