

Internal audit and governance of the Moroccan public firms and establishments

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Abstract

Since the 1980s, major changes in Moroccan public firms and establishments have been implemented as is in precursor nations. These changes require improving these entities' accuracy, quality, transparency and governance, as is done in the private sector. Morocco has completed the final stage of this innovative approach to public affairs governance, paving the way for the introduction of a new spirit of public policy that is based on both performance and efficiency; managerial innovation. Once applied to local territorial administrations, it necessitates many different factors, including financial resources, efficient and productive human capital, as well as the pave way for the introduction of a new spirit of public policy that is based on both performance, efficiency and control. As a result, the purpose of this article is to assess the role of new public management and internal audit roles as innovative concepts that pave the way for both the modernization of government and the introduction of responsible citizen governance as a solution to the highlighted dysfunctions by presenting a detailed literature review on previous works related to the subject.

Keywords: New Public Management, Governance, Internal Audit, Moroccan firms and public establishments

INTRODUCTION:

Because of significant economic advancements and globalization, the appearance of statutory corporations has been altered. Many of firm's financial collapses in recent years have emphasized the urgent need to concentrate on corporate governance, new technologies and NPM¹, and the quality of internal audit in supporting governance to strengthen the trust of financial information recipients in these companies' financial statements.

In full economic emergence and development, Morocco is a country in continuous change which develops day by day. However, this development must lead to certain changes in the economic fabric of the country; in particular in the management of public funds and governance, which is now mainly done by public establishments and firms alongside the administration, and without an efficient control mechanism, there can be no good governance nor management. While Morocco's reform has been a long-term undertaking marked by a lack of clarity and policy consistency, it has sparked opposition and created socioeconomic barriers to the state's control over public businesses. The legislative framework for financial oversight of public firms has undergone significant changes as a result of Law No. 69-00, which was passed in 2003 (Rachid & Lahmouchi, 2018), on the other hand, the country has adopted a policy of privatization of its establishments. With the implementation of the new legislation, control and management were modified based on the entity's information, management, and internal control system, creating an a priori and posterior control approach and adopting the NPM. However, the number of public firms adhering to this style of management, dubbed the accompanying control by the legislation, remained relatively small, with just 24 out of a total of 253 subscribing to it (Nmehielle, 2019). The main question posed was what were the causes of this disappointing situation, and the most common response was that most public enterprises have been unable to establish management systems that ensure effective control of economic and financial risks.

These elements contribute to the long-term sustainability of the company. The following question will assist in determining the study problem: Is the implementation of NPM and Internal Audit functions will help to strengthen corporate governance in Moroccan public sector enterprises by boosting the reliability of financial information revealed by corporations and the beneficiaries' faith in that information?

¹ NPM : New Public Management

1- Research methodology

This writing will aim to highlight the contribution of NPM and internal audit in the good governance of public institutions. To achieve this objective, we will begin by contextualizing the state of play of the administration and moroccan EEPs and discuss the modernization, the governance and the control of public administrations. Then we will explore previous studies examining the relationship between New Public Management, Internal Audit, and corporate governance in Moroccan public sector organizations via a review of the literature.

2- Modernization of Public Administrations

The need to modernize public administrations as a result of the adoption of good governance practices and innovative public management, as predicted by the 2011 Moroccan constitution provisions, has aided subsequent modifications to the context of public administrations (Dounya & Mbarek, 2021). As a result of this, the Moroccan public administrations have seen significant changes, including improved performance as a result of a performance strategy based on the application of private-sector management techniques. Moroccan public organizations (administrations, public firms and establishments (PFEs)) are now held to institutional norms of quality, openness, accountability, and responsibility as a result of this new direction. As a consequence, the development of internal auditing units inside public administrations derives legitimacy from their ability to modernize and streamline the sector in the context of ongoing improvement. Moroccan public administrations have been asked to improve their internal audit function as a result of this, allowing them to improve their performance while also ensuring improved risk management and cost optimization. The goal is to make it possible to implement a new management style based on a modernization strategy. The issue that emerges is: How can internal audit, non-proliferation monitoring, and efficient governance contribute to the modernisation of Moroccan public administrations? Based on studies evaluating the interaction between internal controls and NPM with good governance in Moroccan PEs, there has been several distractions including that these practices demand special attention from boards of directors as to the devices and rules regulating these companies as long as they are always subject to previous control (Belhassan, 2020). It is therefore necessary to consider the existing state of the territorial administration in order to elevate its purpose and relevance in the formulation of new public-sector modernization initiatives, particularly in the advanced regionalization period.

As stated in the diagnostic of the New Development Model and bound to the new constitution, the quality of public services is a basic development objective for Moroccan residents in order to create confidence and increase the speed and quality of administrative operations. This program supports significant initiatives aimed at maximizing the effect of the government's strategy and modernizing the delivery paradigm for government services.

The curriculum is divided into three sections. The first attempts to increase public expenditure efficiency and transparency, as well as resource allocation. Morocco's government has made it a priority to address wasteful spending. The goal of the changes advocated under this pillar is to link budgets to quantifiable outcomes and move the regionalization drive forward. It also aims to improve access to procurement possibilities for small and medium-sized enterprises, notably through e-procurement and improved procurement data transparency, in order to ensure that public services are more cost-effective.

The second goal is to boost revenue collection and tax compliance. Complex tax policies confront local and central government agencies, resulting in a dispersed tax control structure. This results in taxation gaps, which limits the ability to fund critical development activities. To address these limitations, the initiative intends to streamline local taxes and use control mechanisms to grow the tax base. The third category focuses on strengthening the foundations of digital transformation by digitally linking government agencies to give users with integrated access to public services and encouraging open data generation and dissemination. They work together to support the Moroccan government's digital transformation and citizen-centric service delivery goals.

The digitization of government is critical for enhancing public service delivery, particularly in rural regions, and for building confidence between the government and its inhabitants. This initiative aids in the implementation of a central government digital platform that connects the various administrations and people. Simultaneously, it will advance the open data agenda by considerably increasing the number of open data projects.

3- New Public Management (NPM) in Public Enterprises (PEs)

It is an approach characterized with flexibility, transparency, minimal government, de-bureaucratization, decentralization, market orientation of public services, and privatization where all of these strategies are used to establish an administration. Christopher Hood invented the phrase "New Public Management" in his 1991 book "A Public Management for All Seasons?" He defined NPM as a "marriage of opposites," with one being new institutional

economics and the other being a series of waves of business-style managerialism.. A public administration's management differs from that of a corporation. When it comes to development and management dynamics, the public sector has always been defined by its own peculiarities of rigidity. However, although there are certain commonalities, such as human resources management, project management, and financial management, public sector management is still extremely distinct (Mathiasen, 1999). It must adapt to a variety of environments, actors and organizations, geographical areas, and skills. It must also conform to a complex legal and regulatory framework, which includes the Constitution, laws regulating the State and its institutions, and financial regulations. Obligations of a political and legal character regulate public governments. This clearly establishes the validity of administrative services based on the application of principles. This "primary" legitimacy is increasingly being supplemented by a "secondary" kind of legitimacy, in which individuals in charge of strategic segmentation and policy orientations seek public acceptance from residents based on the quality of services provided.

"One of the characteristics of the New Public Management is to insist on the secondary legitimacy of public sector organizations by focusing attention on the search for organizational efficiency and the improvement of the quality of goods and services offered by administrative services," according to (Hainous et al., 2021). The New Public Management (NPM), defined as a model of public management that refers to effective governance patterns of the 1980s relates to current reforms initiated in the public sector so as to develop a culture of excellence and performance, with a leap towards modernity and efficiency for public administrations (Steane et al., 2015). The New Public Management focuses on the decision-making process, the defining of goals, and the application of monitoring and performance assessment instruments rather than the conventional management of public administrations' adherence to processes and norms (Lahjouji, 2019). Public administrations are being pushed to be more efficient these days as NPM is viewed as a management model that is based on many currents of thought, including the current theory of organizational development, neo-institutional theory, theory of organizations, theory of diffusion of innovation, agency theory, and the school of public choice, which is based on rational and egoistic behaviour of individuals, including the idea that the politician becomes an egoistic economic actor.

We are interested in the contribution of innovative management techniques and public organization control such as internal audit. This refers to the trend of "managerialism," an

ideology based on the utilization of contemporary management approaches and the application of logical formulae to help firms accomplish their goals more efficiently and contribute on their governance. As a result, today's public administrations must establish a culture of rationalization of their activities, allowing them to be managed and run in the same way that private companies are, while also mobilizing management practices that explain their organic singularity and purpose in terms of decentralization, disaggregation, and disorientation (Chouinard & Milley, 2015). NPM has therefore aimed to translate private-sector management tools and techniques into public-sector management by adopting the most efficient techniques, forcing public administrations to examine their bureaucratic management modes derived from classical management, with the goal of meeting the demands of democratization in order to bring them closer to citizens.

In Morocco, administrative reform is becoming more important for the effective use of public resources. Following the view of its failure and the necessity for a contemporary administration capable of facing the Kingdom's problems of sustainable development, various measures have been launched to reform the public administration since the end of the 1990s. As a result, new management procedures and regulations have been implemented into government policies, as described by the good management accord formed in 1998, in order to satisfy these objectives. It strives to moralize government administration, rationalize management, and communicate with and open up to the public (Lahjouji, 2019). Morocco has joined the campaign to create the principles of NPM, as have other developing nations. Indeed, administrative reform has been accomplished, with the foundations of a new public administration being established via NPM methods that attempt to reach all public sectors. Based on His Majesty King Mohamed VI's speech, he has stated that the implementation of a new management mode was prompted by the identification of several dysfunctions of weak governance and insufficient productivity. The adoption of this mode of management entails a push to public officials, specifically territorial officials, to implement active governance models and set ambitious goals in order to better meet citizens' expectations, as part of the implementation of the New Public Management principles (Idrissi & Elamraoui, 2018). The New Public Management reforms have had a long-term impact on public sectors, with the goal of enhancing their effectiveness, equality, and efficiency. Indeed, at the strategic segmentation level, the execution of strategic planning paired with sectoral plans with a geographical variation has been accorded a lot of weight (Steane et al., 2015). This has however been met with several obstacles as existing framework have not ensured an ease transition with the number of public enterprises having

adhered to this new mode of finance control, labelled the accompanying control, remaining very limited with only 24 PEs out of a total of 253 Pes in 2019.

No one denies that effective management and administration are necessary for effective governance. However, public sector organizations should not be driven only by a financial or efficiency imperative, since this will swiftly clash with public good results and eventually lead to actions that put money ahead of people. There is relatively little time, authorization, or support for proactive policy or program inquiry when everyone is always under pressure. This is a risky situation in an ever-changing world, and it is a relatively new one. This is owing to the constraints and repercussions that have arisen, such as; role fragmentation and ambiguity as a result of structural devolution, expansion of single-purpose entities and vertical specialization, ignoring cross-agency collaboration, excessive management autonomy, discontinuities and nonlinearities, undermining political control, causing mistrust, and uncertainty in roles.

4- Governance practices in Moroccan Public Firms.

Governance comes from the Latin verb *gubernare* and the Greek word *kubernaein*, which both imply 'to steer.' It literally means 'to command, direct, or manipulate,' the metaphorical sense first being attested in Plato). It is defined as the structures and mechanisms that promote accountability, transparency, responsiveness, rule of law, stability, equality and inclusivity, empowerment, and broad-based involvement. For shareholders and other stakeholders, the synergy of efficient and ethical corporate governance and internal audit functions is not only critical, but also lethal. We see a separation of planning and operational tasks at the governance level.

In this context, we observe a shift in management mode from one characterized by the predominance of the state, which is responsible for policy implementation and then intervenes in its implementation, to one based on advanced deconcentration, notably through the application of advanced regionalization principles. Another integration between governance and NPM is performance and assessment of the outcomes achieved via the implementation of the Organic Law guidelines on Finance Laws (LOLF) (Dounya & Mbarek, 2021; Rylska, 2018). Public institutions do, in fact, have a reporting and assessment system that is based on precise financial data. As a result, these indicators serve as a foundation for central services decision-making, as they base their budget execution on the rate of commitment and issuance

in order to make budgetary choices, such as increasing or decreasing the amount of resources provided to an organization.

The three-year program budget, which replaces the yearly budget, was introduced with the goal of aligning the monies given with the activities to be carried out in order to meet the stated goals (Ben-Abdelkader et al., 2015; Rylska, 2018). To meet the challenge of implementing the principles of New Public Management in public administrations, it is critical to raise awareness among administrative stakeholders, encouraging them to participate in this new governance method and fostering the entrepreneurial spirit within the public sector.

However, in order to properly manage operations, a set of performance indicators must be developed and executed. Performance is the consequence of a blend of efficacy and efficiency, which necessitates the adoption and application of good governance guidelines. This can only be accomplished via the engagement of agents and their level of responsibility, with the understanding that effective and fluid information and communication systems are essential for successful governance. Furthermore, the agents are expected to take a proactive approach that addresses citizen needs as well as the direction of their activities rather than the performance of tasks (Idrissi & Elamraoui, 2018)

5- Internal Audit and Control in Moroccan Public Firms

The genesis of auditing, in general, is intuitively described by accounting historian Richard Brown (1905, quoted in Mautz & Sharaf, 1961) "It is an independent, objective activity that provides assurance on the effectiveness of an organization's operations, advises on improvements, and helps add value. It helps the organization achieve its objectives by systematically and methodically evaluating its risk management, control, and governance processes and making recommendations to improve their effectiveness" As previously indicated, public firms play an important role in the development of a country's economy by serving as a critical lever for government initiatives, among other things. They are able to spread their influence throughout the private sector's growth by portraying themselves as suppliers, sponsors, customers, and even strong partners (Rylska, 2018). Furthermore, the significance of public business in the growth of the private sector is often acknowledged, even to the point where private company entrance and advancement are constrained.

PE's continue to struggle with poor performance, pushing the government to get more engaged in a reform effort centred on public sector governance paradigms. Many attempts have been undertaken in this context to increase the efficacy of government intervention, in this instance

in terms of monitoring and managing the PEs' performance, as evidenced by a state-instituted control system. It is important to understand the concept of control and its evolution within the public entity before addressing the practical element of control as implemented at the level of public institutions. In terms of the public dimension, the ultimate objective of control is to direct a public organization toward achieving its public-interest goal.

In this sense, one may talk a priori of a financial control that is internationally focused on the regularity and conformance of the PEs, based on a historical assessment of the history of the control done over the PEs (Dounya & Mbarek, 2021). The rules were the subject of a structural overhaul project in 2016, with the goal of attaching additional goals, which could be described as supporting and increasing the performance of public organizations, after they had been substantially exposed in connection with the State's vision of building efficient and competitive institutions. To tackle the above-mentioned challenges, it is also vital to move toward a results-based strategy and make the most use of State participation through its supervisory authorities. Indeed, the financial control effort will help the PE's economic steering efforts, increasing their re-accountability and transparency to new levels. The state seeks to advise and help PEs via its financial control system, which will allow performance to be evaluated and industry risk mitigation to be carried out using defined objectives and responsibilities. The state's control system is intended to support the PE's internal controls, which are reinforced in turn by the control mechanism, whose primary goal is to ensure accurate and relevant information feedback, which will allow, among other things, the optimization and better direction of internal control operations.

The economic, social, financial stakes that define PEs in this environment are taken into account in many measures aimed at stimulating the growth of PEs on the one hand, and regulating and monitoring their performance on the other. Several audit missions have been conducted in this respect, including almost all areas of operation, with over 71 audits conducted between 2000 and 2021, with the main goal of reducing the risk of mistake and possible deviation from set standards and legal requirements (Dounya & Mbarek, 2021). In conclusion, the public organization is subject to a variety of internal and external controls, as well as external supervisory agency functions.

In this line, the new financial control draft legislation is based on a new assessment vision that emphasizes PE control by focusing primarily on public business performance. At its most basic level, it's a matter of deciding on a control level that will be implemented in accordance with

the PE's maturity level, which is determined by a number of factors; in this instance, the PE's management and monitoring mode is defined internally. To put it another way, the control method's risk avoidance component must be tailored to the company's information and management system. As a result, a comprehensive evaluation of the PE's governance structure is required. Beyond, its obligation is to investigate regularity and compliance, which is directly tied to its degree of performance as a consequence of its in-house management method.

Internal control aids a company's economic performance by emphasizing a direct link between the control mechanism and financial performance, focusing on the accuracy and relevance of invoicing, collection, cash management, and investment, and allowing it to detect and prevent irregularities, fraud, and negligence. Internal control has been the subject of extensive academic and practical research in the realm of corporate financial performance, as well as a critical assessment of the concept of internal control in the "strict" sense of the word, which is frequently associated with compliance control, particularly in relation to the appropriateness of public-sector institutions. Similarly, public organization control has been questioned, notably in the context of OECD operations, of which Morocco is a member, with the goal of boosting internal control and management control while lowering the state's external supervision (Dounya & Mbarek, 2021). The causal link between performance and the dimension of control in general, and internal control in particular, must be measured in order to claim true assistance in the public company's economic growth.

6- Internal Audit's role in corporate governance

Internal Audit's role in corporate governance has been assessed, with important results revealing a strong interaction between the two factors. The roots of the desire for internal auditing, according to Dessalegn & Mihret, (2017) may be traced back to contractual ties between management and shareholders of enterprises as part of resolving the agency issue in shareholder-manager interactions. Indeed, an examination of the expenditures incurred as a result of agency conflicts reveals the relevance of audits and controls in reducing the divergence of interests between these two parties. In addition to the external audit, the internal audit, which is a firm's internal role and an extension of general management, was not regarded a supervisory mechanism under the agency theory; it was only in Charreaux, (1999) that internal audit was deemed a governance mechanism.

Nonetheless, agency theory's explanation for the need for internal auditing is based on the theory's core positivist ontological assumption that empirical phenomena represent an objective

reality unaffected by context—a position that interpretive research may question. According to Dessalegn and Mihret (2017), the widespread use of a positivist approach to internal auditing research leads to the function being perceived as a neutral technical tool, neglecting the complex social context in which it is used to improve governance.

In a different developing country environment, Zou & Zou, (2019) investigates the relationship between internal audit and corporate governance. According to the study, a company's internal audit department may not only improve the company's operational situation, but also discover and resolve internal difficulties in a timely way. As previously said, the internal audit system in China and Morocco evolved late in contrast to other advanced nations, so the units have different experiences in learning from other countries, which leads to underlying worries in the establishment of internal audit institutions in China, and many entities do not pay attention to internal audit.

Another study looked at statutory businesses' corporate governance and internal audit functions, finding that only the internal audit function is a strong predictor of accountability (Tumwebaze et al., 2018). Sabbar et al., (2018) assesses the importance of applying corporate governance norms for internal audit quality in the Iraqi private sector, which contradicts the underlying framework. The key findings suggest that applying corporate governance principles correctly in Iraqi private sector organizations will help to enhance and grow the internal audit function, as well as boost its performance and activate its role in governance mechanisms via internal auditing and company auditing.

Hainous et al. (2021) assesses the internal audit and modernization of Moroccan public agencies. Faced with this new path focused on the adoption of private-sector management tools in public institutions, the research provides a minor contribution in that it is evident that an attitude of openness to the introduction of all sorts of modernization tools must be established in public sector structures. Indeed, public administrations must adjust to new environmental concerns such as decentralization, globalization, and the expansion of ICT²s, as well as citizens' expectations. This approach was utilized in the study to demonstrate the value of internal audit as a tool for modernizing public administration management, highlighting its contributions in terms of governance control and execution, as well as new public management NPM principles.

² ICT: information and communications technology

Semmar, (2012) examines Moroccan state-owned enterprises governance from both a historical and future perspective. According to the report, Morocco's state-owned companies have gone through "three major stages": (1) structural reforms in the 1980s, (2) environmental modernization in the 1990s, and (3) liberalization of various industries in the 2000s. These measures have enhanced the performance of these organizations, which have become more important in the country's economic and social development. As a consequence, it's natural that the government has spent the last several years focusing on improving SOE³ corporate governance in order to "better their financial performance and role in supplying basic services, as well as develop rural areas of the country." The government has pushed SOE reform with the objective of "forging greater linkages between Moroccan enterprises and their international counterparts while aligning SOE management standards with those of their private sector rivals and adopting improved corporate governance practices to enhance SOE transparency and financial performance," according to the government.

Using the example of Moroccan public institutions, Dounya & Mbarek, (2021) investigate the control and governance of public businesses. The study defines the concept of governance as a tool for wealth creation. It also contributes to the backdrop of internal control in Moroccan public organizations, as well as examining control as a crucial axis of enlightened and performance-oriented governance. The study's main findings imply that participation in an internal control process may help a company create value while simultaneously meeting its regulatory obligations to stakeholders, which is particularly crucial for public companies. To some extent, this reflects the public company's overall interest in such a value-generating investment over the medium and long term as part of a strategy focused on long-term sustainability and growth.

Finally, Elamraoui (2019) evaluates the new public management concept in Morocco's local territorial government as a model of managerial innovation. The study's main conclusion is that the new public management presents a challenge and an innovative model for both top management and public officials, and that human resource optimization must allow for rationalization and enhanced performance in terms of the quality of service offered to people. This situation implies the existence of a clear link between the governing style that comes from contemporary public administration and the results-oriented delivery of services to people.

³ SEO : State Owned Enterprises

CONCLUSION

Throughout this writing, we have been able to highlight the link between the governance of public institutions, the NPM and the internal audit function. Morocco is a developing country that has attempted to grow its economy and public administration using NPM ideas that have been implemented by wealthy nations via global organizations or foreign experts. Also, internal control techniques in PEs demand special attention from boards of directors as to the devices and rules regulating these companies as long as they are always subject to previous control in the absence of a well-functioning information system. Internal control is beneficial in two ways: it contributes to value creation inside the firm and it helps the company meet its regulatory duties to stakeholders, which is especially important for public companies. To some degree, this reflects the public company's general interest in such a value-generating investment over the medium and long term as part of a strategy focused on continual development. Resoundingly, internal auditing gives objective assurance and insight into risk management, internal control, and governance procedures' efficacy and efficiency. A thriving and adaptable internal audit department may be a valuable asset in ensuring strong company governance.

The new public management poses a challenge and an innovative model for both top management and public officials, while human material resource optimization must allow for a rationalization the quality of service provided to residents (Belhassan, 2020; Mathiasen, 1999). This condition necessitates the presence of a direct relationship between the new public management's method of governance and the performance of the service provided to people in a results-oriented logic. As a result, there is no doubt that the management tools used in the private sector have enabled the development of productivity, profitability, and service quality performance; this characteristic is measurable through both quantitative and qualitative parameters. It is for this reason that it is necessary to consider the existing state of the territorial administration to elevate its purpose in the formulation of new public-sector modernization initiatives, particularly in the advanced regionalization period.

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