

The Impact of Public Sector Auditing in Fighting Corruption and Promoting the Developmental Agenda in Zimbabwe

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Abstract: The main objective of this paper is to explore the impact of public sector auditing in fighting corruption and promoting the development agenda in Zimbabwe. The paper explores the extent to which public sector auditing may be used to fight the corruption surge in the public sector. The existing literature on corruption focused more on economic and political perspectives. There is limited literature that explains in depth how elements of the public sector auditing may contribute to a reduction in corruption. The study was based on the positivism research philosophy and explanatory research design. Probability sampling technique was used to develop the sample of the study. A total of 500 respondents were used in the study. The findings of the study indicated that the four elements of public sector auditing process are indeed necessary to fight corruption in the public sector. The study noted that to reduce corruption in the public sector, it was important to ensure and develop auditors integrity, develop and put up strong and effective control systems, promote auditor's independence and ensure the development of relevant auditors competency. This shows that paper has provided another accounting perspective to the fight against corruption. In view of these findings, the study recommended that Government invest more resources in the development of auditors for the public sector in all the Ministries. There is need for targeted human capital development in the area of public sector auditing which must incorporate auditors integrity, auditing competences, control systems and enhancement of auditors independence in the public sector. This study recommends that future studies may need to examine the value of each of the four elements in the process of fighting corruption.

Key words: Fighting corruption in the Public sector, Public sector auditing, auditors integrity, audit control systems, auditor's independence, auditors competency.

I. INTRODUCTION

Recent research indicates that corruption has become one of the greatest impediments to the economic development of the majority of African nations; as a result, greater attention must be paid to this issue if the Sustainable Development goal is to become a reality (Dharmarathna 2020). A large body of research demonstrates that while corruption may, in some contexts, help to reduce the costs associated with onerous administrative procedures in the short term, it ultimately has a negative impact on business operations and a destructive

effect on a nation's overall governance environment, eroding the effectiveness and legitimacy of state institutions and undermining the rule of law and sustainable development (Federico, Alessandro and Fabian 2022). Corruption has a negative, direct impact on economic growth and development at the macro level. Additionally, corruption indirectly affects a nation's economic performance through influencing a variety of growth-promoting factors, including as investment, taxation, and the volume, composition, and efficiency of government spending (Dimant, & Tosato 2018)

The media's heightened focus on corruption over the past two decades demonstrates that developing nations are more vulnerable (Transparency International 2014). The Corruption Perception Index (CPI) indicates that developing nations need effective anti-corruption tools. In reality, a considerable proportion of G20 nations and over 66 percent of all nations are negatively affected by corruption (Transparency International 2014). This study's objective was to examine the components of the public sector auditing process that can be utilized to reduce corruption in the public sector in developing nations. This was crucial due of the negative effects corruption has on economies.

II. LITERATURE REVIEW

Corruption, according to Transparency International, is the use of power for private benefit rather than the promotion of the public good. Instead of serving the public interest, public sector employees seek administrative corruption, which is in opposition to all the ideas and systems they pledged to support and implement by adhering by the rules and regulations (Al-zahrani, 2020). According to Campbell (2016), corruption is the use of public authority for monetary or immoral gain. In addition, it undermines the social and economic rights of individuals, transforms public property into private property, and deprives others of their rights (Dharmarathna 2020). Corruption helps to reduce both domestic and foreign investment due to the high costs of conducting business and the fear that a project will fail because of the corrupt environment. It also results in poor judgments that promote bribery competition, impede the growth of a healthy environment for communities, and distort economic and social

progress (Dharmarathna DG, 2020). In addition, corruption prevents qualified and competent individuals from entering the workforce. In addition, it leads to the incorrect delegation and disregard of power when it should be used for the benefit of those who rely on it or for personal gain. Public sector employees, including politicians and other public authorities, engage in this practice for illegitimate benefit. According to the involved parties, corruption can be divided into two categories: first, corruption by public officials in decision-making positions, which typically involves large contracts, and second, corruption by low-profile public officials to cover their daily expenses (Federico, Alessandro and Fabian 2022). According to Delia Ferreira Rubio, Chair of Transparency International in 2018, countries with inadequate democratic institutions experience an upsurge in corruption. Consequently, non-democratic politicians can benefit from the institutions. SAIs must provide more assistance to institutions in low-income countries with economies in transition to prevent corruption. Corruption, which presents itself in government institutions in a variety of guises such as bribery, kickbacks, and favoritism, is the primary problem facing developing nations (Thabit, 2019). Economists have long identified a number of mechanisms that can influence economic growth (Dimant & Tosato 2018).

Due to corruption's influence on market incentives and dynamics, resources are misallocated. Talent and resources, especially human resources, are diverted away from productive undertakings in favor of "lucrative" rent-seeking activities such as defense. Corruption works as a wasted tax on companies, ultimately increasing production costs and decreasing investment profitability. Corruption can reduce the productivity of investments by diminishing resource quality. For example, corruption diminishes a nation's human capital by reducing the quantity and quality of health and education services. Additionally, rent-seeking conduct has a tendency to result in inefficiencies, which promote resource waste and diminish the efficacy of public spending.

It is important to remember that corruption in society is not a recent phenomenon; in fact, it predates government. The United Nations includes the fight against corruption as one of its seventeen goals for sustainable development, seeing it as a critical global issue. Corruption impedes a country's development by distorting public expenditures and markets, stifling economic progress, eroding the rule of law and democracy, and lowering the standard of living (United Nations, 2004). The World Bank (2020) says that its foundations are solidly entrenched in political and administrative institutions and that its influence on development varies by country's situation. Even though the negative effects of corruption are most pronounced in wealthier nations, they are evident in all nations (United Nations, 2018). As a result, there is a great lot of worry about how to combat the threat posed by this epidemic in developing nations. The International Convention Against Corruption, which entered into force on October 31, 2003, demonstrates these tendencies in the recent engagement of a

number of key institutional actors in the fight against corruption (Transparency International, 2020; United Nations, 2014).

The Worldwide Organization of Supreme Audit Institutions was founded in 1953 in response to international initiatives to combat corruption and improve public sector accountability (INTOSAI). This association with 190 members manages the affairs of the community of government auditors. The institution has, over many years, built a solid framework for government auditing in order to ensure that knowledge is shared, auditing is practiced, and professional capacities are increased. Members of Supreme Audit Institutions (SAIs) are encouraged to flourish inside their own countries (INTOSAI, 2015). Effective public sector auditing is a cornerstone and vital component in the fight against corruption in the public sector, and it has a significant impact on domestic corruption levels, according to the literature (Gustafson & Sundstrom, 2016). The public also anticipates that auditors will effectively contribute to reducing, if not eradicating, corruption (Hazaee and Jinyu, 2021). This expectation is based on the idea that audited data is reasonably precise, exhaustive, and objective.

Auditing is vital to accountability because it confirms the data that serves as the foundation for formal and financial accountability (Brusca, Manes and Aversano 2018). Consequently, the auditing profession assists public sector organizations in establishing accountability and integrity, improving operations, and encouraging citizen confidence. In order to prevent and identify public corruption, one of the roles of the public sector auditor is to function as an entity that monitors how public sector organizations operate, particularly with relation to public funds (Brusca, Manes and Aversano 2018). The public expects auditors to play a major role in the fight against corruption in the public sector.

Not much study has been conducted on how public sector auditing influences corruption (Gustafson & Sunnestrom, 2016). The fact that corruption is still on the rise in several developing countries with SAIs, who are tasked with auditing the public sector, is another difficulty with this limited research. Few studies have studied the several applications of public sector auditing in the fight against corruption or the usefulness of each type of public sector auditing (Brusca, Manes Rossi and Aversano 2018).

Already established is the significance of auditing as a tool in the fight against corruption. According to McDevitt (2020), auditors and the auditing profession as a whole play an important role in reducing fraud and corruption. Auditing also plays a significant role in combating public sector corruption (McDevitt 2020). This is also consistent with the notion that increased public sector auditing looks to have a major impact on the national corruption drop. McDevitt (2020) argues in a similar vein that the government should establish an auditing system that can be used for both fraud detection and checks and balances. Such tools should aid government auditors in identifying instances of corruption, hence preventing huge economic deficits.

Al-Zahrani (2020) argues that implementing a performance audit can assist avoid corruption by acting as a disincentive. Therefore, performance audits can be a unique and successful tool in the fight against corruption. Al-zahrani (2020) argues that even while auditors can identify possible corruption hotspots, they are helpless to prevent it since corrupt persons usually conceal their traces in official records. According to Hazaea and Jinyu (2021), auditors must assist in identifying signs or symptoms of fraud (often referred to as red flags) and investigate these signs to determine whether the symptoms are the result of genuine fraud or other causes. Unfortunately, many fraud symptoms are overlooked, and even those that are identified are not always probed. It is significant that many frauds could have been detected sooner if their symptoms had been examined earlier. Indicators or red flags of fraud include accounting anomalies, internal control flaws, analytical anomalies, an expensive lifestyle, odd behavior, tips, and complaints (Hazaea, and Jinyu 2021).

III. PUBLIC SECTOR AUDITING ELEMENTS DERIVED FROM LITERATURE THAT MAY REDUCE CORRUPTION AND ENHANCE ECONOMIC DEVELOPMENT

To fight corruption and enhance effective utilization of public funds, literature outlines a number of key capabilities that public sector auditors must acquire as indicated in the next section.

(a) *Integrity of the audit committees.*

Integrity, according to Hazaea Tabash, Zhu, Khatib, and Betami (2022), is the auditor's capacity for fairness and honesty in carrying out his duties. The auditor must undertake his professional tasks in line with the law and its application, refrain from illegal action, and uphold the ethical norms of the audited company. By doing so, the auditors' work will be credible and earn public confidence. According to the Institute of Internal Auditor's code of ethics, the honesty of internal auditors inspires trust, which enables others to rely on their judgment (Udeh & Eugene 2016). As a means to evaluate the auditor's honesty, the Institute identified the following criteria:

- i. The Auditor must perform his duties with integrity, diligence, and responsibility.
- ii. During the course of his duties, the Auditor must not engage in any illegal activity or conduct that is detrimental to the reputation of internal auditing or the organization. The Auditor must respect and advance the organization's genuine and ethical objectives.
- iii. There should be various audit committees in the public sector, affiliated with a certain ministry or municipal agency.

(b) *Auditors independence*

Effectiveness can only be achieved when public sector auditors have the authority to exercise their oversight responsibilities (Thaer and Tabar 2016). In contrast, the audit committee operates independently from the rest of the

company. Its role is to provide guidance and "question" methods that increase project expenditures without adding real value. Independence is one of the most essential characteristics of the accounting profession. The auditor's candor in disclosing material misstatements in the financial statements is a measure of their independence (Thaer and Tabar 2016). The auditor maintains objectivity by avoiding any potential conflicts of interest with the government. The independence of the auditor is the foundation of the profession of auditing. An audit that is objective, dependable, and morally sound lends credibility to the financial situation of the records and inspires public confidence in the veracity of the findings and the ethics of the accounting profession (Asiedu & Deffor 2017). There are many benefits to increasing the independence of auditors in the public sector.

The audit makes it easier to detect instances of fraud or other misappropriation of public funds. Independent audits provide a clear picture of how public funds are utilized and where more effective internal checks and controls should be implemented. Similarly, independent auditors protect public findings from potential fraud and accounting irregularities and safeguard the country's financial interests. Financial analysts and brokers utilize independent audits to provide clients with sound investment recommendations. Independent audits serve as a moral check on the employees and deter them from misusing funds. Independent audits aid investors in deciding whether to invest in a country. Independent audits increase the credibility of a nation's financial records by providing written assurance from independent public sector auditors. Independent audits assist the nation in becoming aware of any discrepancies and determining whether or not the books and records have been maintained properly (Federico, Alessandro, Fabian, and Ezekiel, 2019, Asiedu & Deffor 2017)

(c) *Competences of public sector auditors*

Public sector auditors are expected to understand the form and breadth of financial reporting, management and control mechanisms, the amount of managerial accountability (including the separation of political and administrative decision-making processes), and risk management approaches. Auditors in the public sector must be specialists in their fields (Asiedu & Deffor2017). Auditors in the public sector will endeavor to build extra corresponding and control systems and committees in accordance with sound management of all accounting operations in order to assure accountability and, thus, eliminate corruption opportunities (Asiedu & Deffor 2017). Auditors in the public sector must execute their responsibilities more accurately and in compliance with specific auditing rules and standards. They must possess a more sophisticated understanding of operations, taxation, revenue generation, and public finances. In addition, they must have extensive understanding of handling public accounts. Public auditors must expand their knowledge and skills in the areas of encouraging operational effectiveness and efficiency, reliable financial reporting, and compliance with applicable requirements. In addition, public auditors are expected to have a comprehensive understanding

of risk assessment, control operations, and information and communication (Assakaf, E.A.) (Samsudin and Othman 2018).

In addition, they require knowledge of comprehensive internal control systems, financial control procedures, and expenditure practices. Public sector auditors must have a deeper awareness of forensic accounting, fraud concerns, and various fraud detection techniques (Assakaf, Samsudin, and Othman 2018).

(d) Addressing Corruption through the Human Resource Management System

An HRM system integrates pay and reward, recruitment, selection, training and development, career progression, and other HRM-related procedures to manage corruption. Berman (2015) provides a comprehensive description of how HRM may benefit anti-corruption initiatives. A number of empirical studies have examined the anti-corruption effects of various HR policies in relation to the HRM system. Additionally, HRM programs can promote a commitment to one's work, loyalty, and a sense of pride in serving the public. Therefore, extremely selective hiring processes, appropriate onboarding, and continuous training are required (Beerli, Dayan, Vigoda-Gadot & Werner 2013). Effective HRM systems counteract dishonest behavior in this manner (Berman, 2015).

(e) Addressing corruption by influencing individual attitudes and behaviors

A number of experts have recently explored the various elements that lead to corruption in light of the conclusions of the review. By studying the influence of individual elements on the possibility of participating in bribery, Mangaf and Veselinovi (2020) demonstrated that distinct personal characteristics predicted corrupt behavior. Rabl (2011) analyzes the impact of contextual elements on a person's inclination to accept bribes using laboratory experiments. In addition, Nichols and Robertson (2017) emphasize the need of researching the role of moral emotions in bribery studies. According to a different study, there is an adverse relationship between honesty and public service motivation to engage in corruption activities. While helplessness has a positive effect on workplace corruption, a sense of mastery, distributive fairness, and procedural justice can be used to change behaviour away from corrupt activities. Negative effects. A further implication is that an HRM system is well-suited to combat fraudulent mechanisms fueled by dissatisfied workers (Kakavand et al., 2020).

(f) Whistle blowing strategy

Recent studies have examined the nature and effectiveness of whistleblower policies in addressing corruption in the public sector (West and Bowman, 2020). The process of whistleblowing, especially from the practitioner's perspective may be adopted to manage incidences of public sector (Previtali & Cerchiello, 2018, Chang, Wilding, & Shin 2017). Whistle blowing can be used to fight corruption because of its ability to combat fraud, avoid reputational damage, prevent

issues escalating, minimize losses, raise awareness and create an open culture (Nayr, Rehg & Asa 2018).

(g) Transparency

According to Olsen, Hjorth, Harmon, and Barfort (2019) the ideals of transparency and accountability stand at the forefront of the fight against corrupt practices. Because corruption theories have been related to openness, some individuals believe that greater levels of transparency are associated with lower levels of corruption. This signifies that auditors in the public sector must adhere to higher standards of openness and enforces this requirement throughout the public sector. This requires them to ensure that the decisions and actions of those in positions of authority are available to public scrutiny and that the general public has access to official information. In addition to reporting on public spending, accountability must include reporting on program performance, failures, successes, and actual versus intended performance. It must also include the general performance of duties entrusted by a superior authority (Olsen, Hjorth, Harmon & Barfort 2019). As long as public sector auditing methods and procedures lack accountability and transparency, the likelihood that the government would succumb to corruption and general authority abuse is diminished.

Although studies have shown that transparency alone does not eliminate corruption as intended, the capacity to punish corrupt individuals makes transparency relevant (Hazaea and Jinyu 2021). Greater decision-making transparency raises the possibility that corruption will be uncovered. Transparency enhances accountability by contributing to the disclosure of information about public financial processes and practices. Public accountability ensures that all public office holders are obligated by law to account for and defend their actions in a government-selected forum (Hazaea and Jinyu 2021). There should be checks and balances in place to prevent authorities from abusing their authority and to limit it. Without checks and balances, corrupt officials may never be held accountable for their illegal conduct, which encourages them to engage in corruption in the first place (Hazaea and Jinyu 2021).

Auditors in the public sector are held to greater standards of transparency and solid financial management, which adds to an effective control mechanism for the auditing process. The supervision system contributes significantly to the battle against corruption by encouraging transparency and honesty.

3.1 Conceptual framework that guided the study

There are a number of elements of the public sector auditing processes that may reduce the level of corruption and enhance development. A critical review of existing literature shows that there are four main attributes of the public sector auditing processes that may reduce the levels of corruption in the public sector in developing countries.

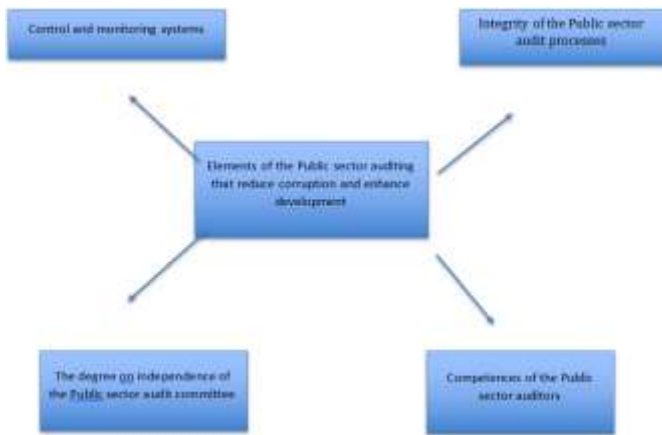


Figure 1. Conceptualization of Public Sector Audit

In view of the conceptual framework indicated, the study sought to determine whether that elements indicated may be effective in reducing public sector corruption in the context of Zimbabwe

IV. METHODOLOGY

The study was guided by the positivism research philosophy and hence a structured questionnaire survey was used as data collection methods. Regression analysis were employed to analyzed data.

4.1 Findings

Table 1: Coefficient of Determination

Model	Unstandardized Coefficients	Standardized Coefficients	sig
	B	Std. Error	
(Constant)	0.441	0.172	0.011
Auditor Independence	0.242	0.060	0.000
Auditor Competency	0.134	0.039	0.001
Auditor Integrity	0.746	0.039	0.000
Control systems	0.667	0.049	0.000

Source: Author research data (2022) SPSS result summary

Table 1 presents the result of the individual public sector auditing elements statistics. Auditor independence is significant but with a positive beta coefficient and this means that Auditor independence may contribute to corruption reduction ($r=0.000<0.005$; $\beta=0.24$). This suggests that the audit independence may lead to corruption reduction practice in the public sector.

The statistics result shows that Auditor competency is significant and has a positive influence on corruption reduction in the public sector ($r=0.000<0.005$, $\beta=0.13$) This implies that the competency of the auditors of the public establishment may also help reduces corrupt practice. This is in line with our a priori expectation that that Auditor with professional knowledge will help curb the corruption in public sectors.

Table 1 one shows that the use of audit controls may also be useful in the fight against corruption in the public sector given its positive r value which is less than 0.05 and a beta value of 0.66.

Lastly, the result shows that Auditor integrity is significant and may have a positive influence in corruption reduction in the public sector ($r=0.000<0.005$, $\beta=0.75$). This result means that Auditor integrity is significant and may be useful in the fight against corruption in the public sector. This is in line worth a priori expectation of the study. This further suggests that the auditors in public sectors that mostly comply with law and regulation are most likely to be useful in corruption reduction.

Analysis of the beta values for each audit element shows the auditors integrity and the use of audit controls are the most effective measures that the public sector auditing processes and procedures may use to reduce corruption in the public sector (0.74 and 0.67).

It can be shown that a unit increase or investment in promoting public sector integrity will have eight times influence on corruption reduction ($\beta=0.74$).

Table 1 also shows that a unit investment in the development of public sector controls will have a roughly five times influence on corruption reduction in the public sector ($\beta=0.67$).

The table shows that the competences of public sector auditors have less influence on the corruption reduction processes ($\beta=0.177$). The individual effect of each audit elements are presented in the next section after being extracted from the multiple regression statistics.

The findings on the positive impact of the four public sector audit dimensions on corruption reduction shows namely independence of auditors, integrity of public sector auditors, competences of public sector auditors and the use of controls are in line with views raised by other scholars such as Ceschell, Hinna and Homberg (2022). They also raised elements such as integrity, competences and systems and controls as mechanism of reducing corruption.

It can be concluded that a focus on strengthening the public sector auditing processes and procedures may be used to reduce corruption in the public sector. The study also concludes that there are many dimensions to the fight against corruption. The finding testifies that the fight against corruption must be diverse and be adopted from various perspective. An accounting perspective has thus emerged as another dimension to fight against corruption in the public sector. An additional finding is that not all elements of the public sector auditing dimension are relevant to the fight against public sector corruption. The study concludes that an emphasis on auditor integrity and the use of strong accounting controls will have a greater impact on corruption reduction in the public sector.

A number of recommendations were thus developed based on the findings and conclusions of this study. The paper recommends that public sector auditing needs to be strengthened through professional training and competences-based training. It is also recommended that financial management controls must be strong in the public sector financial management. In addition a more focus on public sector ethical conducts and behavior is critical in the fight against corruption in the public sector.

The paper has thus shown that the fight against corruption in the public sector may need knowledge based approaches which may require development of public sector auditing and control systems.

Contribution of the paper to the existing board of knowledge

The paper contributed an accounting perspective to the fight against corruption by showing the role and significance of the four public sector auditing dimensions to the fight against corruption.

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