Financial controls to control corruption in an African country: insider experts within an enabling environment

Abstract

This paper analyses an implementation of a government accounting reform in Benin directed at redressing fraudulent and corrupt practices. Whilst reforms to improve public administration and to mitigate corruption in Africa often have disappointing outcomes, our case study involving systems for the payment of supplier invoices, payroll matters and debt certificates had encouraging findings. The systems reduced inefficiencies and corrupt practices. An 'enabling environment' (its main elements being emancipatory space, empowered participation and ethical leadership), encouraged the deeper involvement of committed, expert and ethical local civil servants in establishing effective financial controls. In the context of anti-corruption reforms, it illustrates that public sector organisations in Africa should not invariably be regarded as monolithic bureaucratic top-down entities, staffed by civil servants who are either passive 'bystanders', or purely self-interested 'players' or insufficiently expert and hence the need for more training, and imported, expensive accounting systems implemented by foreign consultants. In contrast, the paper argues that, within a suitable environment, granting indigenous ethical and willing experts sufficient latitude to enact incremental yet substantive accounting changes at the local level may be more effective.

Keywords: government accounting, Benin, Africa, corruption, enabling environment

Introduction

Corruption[1] represents an ethical deficit (Villoria et al., 2012) that damages a country's social, political and economic structures (Akakpo, 2009; de Graaf, 2010). Scholars and development institutions have examined its causes and consequences (whether social, economic, political or at individual level), and how it might be controlled in rich Western countries (de Graaf, 2007; 2010; de Graaf et al., 2008; Neu et al., 2013; Villoria et al., 2012) and poorer African nations (African Development Bank, 2014; Blundo and de Sardan, 2002, 2007; Osei-Tutu et al., 2010). Corruption is prominent in Africa, especially in Francophone Africa, site of 'the world's poorest countries' (Jeune Afrique, 2012). Programmes to mitigate corruption are often donor driven, and their normative prescriptions (including the use of 'sophisticated' one-size-fits-all public sector accounting systems imported from developed countries) have been criticised for being insufficiently pragmatic, insensitive to local realities, and neglecting indigenous involvement. Hence, they often had disappointing results (Andrews, 2013; Hopper et al., 2017; Lassou and Hopper, 2016; Lassou et al., 2018).

During the 1980s and early 1990s international financial institutions (IFIs), especially the World Bank (WB), the International Monetary Fund (IMF), and the African Development Bank (ADB), often made financial assistance to African countries conditional upon the adoption of public administration reforms drawn from neoliberal new public management (NPM) precepts (Hood, 1995). These sought to reduce the scale and scope of the state and to apply private sector-based controls within government organisations. The outcomes were often disappointing: poverty often increased, corruption intensified, and the public sector capacity to deliver development programmes in many states deteriorated (Andrews, 2013; DeLeon and Green, 2001; Tan, 2007). In the late 1990s, IFIs switched to a 'Capable State' and 'Good Governance' agenda to complement their initial market-based reforms (WB, 1997). For instance, the 2010 WB Framework advocates, *inter alia,* increased local self-determination of programmes; improved education and training of government officials; and developing robust financial systems (Graham and Annisette, 2012). Transparent budgeting and accounting became cornerstones of international policy enunciated in the Organisation for Economic Co-operation and Development's (OECD) Paris Declaration in 2005 (and subsequently Accra Agenda for Action in 2008, and the Busan Partnership on Effective Development Participation in 2011) to reduce corruption; monitor aid effectiveness; and make funders more accountable (Fyson, 2012).

However, anti-corruption and related good governance reforms in Africa have largely remained ineffective (Andrews, 2013) due to several obstacles. Citizens, civil servants and political leaders may be inclined to neo-patrimonial relations, leading to patronage, clientelism and corruption; local civil

[1] There are various definitions and dimensions of corruption (de Graaf, 2007). A frequent one is "the misuse of public office for private gain" (Neu et al. 2013). This focuses on undue benefits officials gain from public office, such as bribes or favours whilst patronage and nepotism favours those close to public officials. This study adopts a holistic approach combining significant aspects of corruption found in Africa (and other developing countries (DCs)), including embezzlements from public coffers, inflated contract prices and kickbacks (Akakpo, 2009; Osei-Tutu et al., 2010).

servants may have limited skills in implementing financial controls; and political leaders may rely on anti-corruption measures to persecute opponents. Post-reforms, IFIs often have a fleeting presence and fail to adequately monitor their operation or effectiveness. And neoliberal NPM reforms can increase inequality and create new avenues for corruption (von Maravic, 2007; von Maravic and Reichard, 2003). Arguably, a common factor underlying these obstacles is the absence of an environment that allows local civil servants and expertise to emerge and be effective (Lassou et al., 2018). Moreover, there is little understanding of what conditions foster the participation of civil servants leading to positive outcomes regarding public sector accounting and anti-corruption reforms.

Consequently, this paper examines how the implementation of locally designed computerised financial controls helped curtail fraudulent and corrupt practices in Benin, a Francophone African country. In doing so, it draws on the notion of an 'enabling environment' consisting of three main elements: 'ethical leadership', 'empowered participation' and the 'expert citizen', to frame its analysis (Bang 2005; 2009; Lawton and Macaulay, 2014). The research seeks to respond to calls for studies of 'corruption, ethical and unethical behavior, and ethics in public administration' (Perry, 2015), and of local experiments by indigenous civil servants in the context of the New Public Governance (NPG) agenda (Torfing and Triantafillou, 2013). It also complements work by Lassou et al (2018), which focused on indigenous efforts to produce local government accounts and budgets in Benin.

The paper is structured as follows: Section 2 presents the research arguments; Section 3 the theoretical framing; Section 4 the research methods; Section 5 information on the context; Section 6 the research findings; Section 7 the discussion; and Section 8 the conclusions and implications.

Ethical deficits, corruption and financial controls in Africa

High ethical values are essential for effective public administration (Downe et al., 2016; Villoria et al., 2012), hence the desire to promote them in public institutions (Cowell et al., 2014; Lawton and Macaulay, 2014), partly to reduce corruption and dishonesty (de Graaf et al., 2008; de Graaf and Van der Wal, 2008). Corruption inflates public expenditure, diverts resources from social and public goods, erodes trust in public institutions, undermines the rule of law, and weakens democracy and public administration (ADB, 2014; Akakpo, 2009; de Graaf, 2010). The deeper the ethical deficit, the greater corruption is (Perry, 2015). An aspiration is freedom from (ideally) or a minimum level (realistically) of corruption as "a universal value and metric for the adequacy of public administration" (ibid: 186).

Measuring corruption is difficult but estimates indicate its magnitude. For example, the African Union estimated that in 2002 corrupt public procurement cost Africa US$148 billion a year whereas its combined overseas development assistance was US$22.3 billion (ADB, 2014). However, its societal impact is not uniform. In Western countries, institutional safeguards – e.g. effective rule of law, regulatory agencies and judiciary; and integrity panels, such as local government standards committees (Lawton and Macaulay, 2014) – alleviate its prevalence. These mechanisms are weaker or non-existent in African DCs, which encourages high public sector corruption rates (Hopper et al., 2017) and prompts concerns about the ethical deficit this represents (Blundo and de Sardan, 2002, 2007). However, we contend that research often focuses on the causes and consequences of corruption rather than how to constrain it effectively (Cammack, 2007; Su, 2014).

Efforts to address corruption in DCs are often donor driven. However, IFIs', especially the WB and IMF, recommendation of reforms reflecting a neoliberal market logic, tends to crowd out "alternative ideas and initiatives that may have emerged from local agents" (Andrews et al., 2013: 241). This mainstream approach is facilitated by the strong affiliations of African countries to Western public administration models. Public administration in Western liberal democracies, until the 1970s-1980s, was characterised by Weberian bureaucracy "where civil servants are expected to obediently comply with rules and commands from their superiors (politicians and/or public managers) and base their work on the best available professional expertise" (Torfing and Triantafillou, 2013: 13). Thus, ethical conduct entails compliance to rules and administrative norms. Most African countries inherited bureaucratic public administrations from their Western colonisers post–independence but the legal-rational bureaucratic system often became a façade, whereby public office was managed as a private property. Corruption has lowered the quality of the bureaucracy and the work of civil servants (Cammack, 2007; Le Vine, 1980; Verschave and Baccaria, 2001). The ensuing high corruption and inefficiencies, together with the 'unintended consequences' of NPM reforms (von Maravic and Reichard, 2003) have had deleterious effects on the economy (DeLeon and Green, 2001), with the greatest impact falling on vulnerable people and society at large (Lassou, 2017; Sandbrook and Oelbaum, 1997).

However, these studies of public administration reforms often portray African civil servants as either passive, uncritical, self-interested and participants in corrupt practices. Yet, corruption permissiveness by African citizens is lower than in many other regions (Moreno, 2002). Moreover, corrupt practices in DCs can vary according to the effectiveness of enforcement of controls and reporting mechanisms, and the level of coordination between civil servants at different levels of central or local governments (Masters and Graycar, 2015). Hence, a universal depiction of official relations as privatized or driven by patronage or nepotism does not invariably reflect African realities. Many jobs, careers, and licenses remain subject to official formal procedures, rules and laws.

In Western developed countries during the 1970s and 1980s, many public administrations adopted NPM systems (Hood, 1995; Torfing and Triantafillou, 2013). NPM promotes private sector practices in government departments, including decentralization and granting local managers greater discretion over means; organisation around programmes; and output-based performance evaluation. NPM nominally values efficiency, effectiveness, and responsiveness to citizens depicted as customers (Osborne, 2007; Torfing and Triantafillou, 2013); stakeholders as co-opted and willing participants in formal accountability mechanisms (Lawton and Macaulay, 2014); and public service assessed on neoliberal market criteria, e.g. competitiveness, customer satisfaction and performance measurement (Bao et al., 2012). Accounting and financial control systems incorporating budgetary devolution, that assign responsibility for performance and uncover inefficiencies and unethical/illegal behaviour, and monitor value-for-money claims help achieve these ends (Lassou et al., 2018).

NPM reforms may eventually bring benefits to Africa but they can have unintended and negative side effects by fostering fresh sources of corruption (Chang, 2006; Stiglitz, 2002), e. g, through politicians' distribution of the ownership of privatized companies and regulatory capture (Verschave and Baccaria, 2001). In Africa, this ethical deficit remains commonplace (Akakpo, 2009; Sandbrook and Oelbaum, 1997). The search for alternative public governing modes has resulted in the advocacy of 'good governance' policies. These emphasise public values such as liberty, free and fair elections, freedom of information, civil society and private sector involvement in governance, transparency and accountability, and effective service delivery (de Graaf et al., 2016; Harrison, 2004; Osborne, 2010; WB, 1997, 2003). They extend beyond economic and efficiency issues (as in NPM) to broader social matters, including ethics, integrity and control of corruption (de Graaf et al., 2016; Kaufmann et al., 1999). In this respect, fostering ethical standards in Africa has often meant adopting integrity laws, establishing anti-corruption agencies and strengthening public audit institutions. These influence 'headline' governance indices or scorecards of IFIs and Western non-governmental organisations (NGOs) but often substantive issues – e. g., how they operate given indigenous realities and micro-processes of corruption – remain largely unaddressed (Hopper et al., 2017). Some commentators argue that such crucial issues would be better addressed in the local arena, i.e. by civil servants and communities, whereas donors continue to neglect inputs from local civil servants, typically regarding them as passive recipients of Western technologies, unable to drive reforms, or likely to resist due to unethical interests (Bierschenk et al., 2003; Neu et al., 2006). This has prompted critics of donors' and IFIs' practices to advocate more local empowerment of citizens, civil servants and civil society (Hopper et al., 2012; Mosse, 2004; Osborne, 2007; Torfing and Triantafillou, 2013) in the belief that reforms can 'take hold' in different ways in different areas of the public sector (Lawton and Macaulay, 2014). However, little accounting research has investigated such instances of positive change that can curb corruption in DCs (including Africa). Hence this study sought to delineate elements of the 'local environment' that enabled public sector financial controls designed and implemented by indigenous civil servants to emerge and mitigate ethical deficits in Benin.

An enabling environment to fight corruption: the role of ethical leadership, empowered participation and expert citizens.

The New Public Governance (NPG) agenda emphasises "more cooperation, negotiation, and the *"active' participation* of relevant stakeholders", who can contribute their "*knowledge*, *ideas*, and *resources*" (Torfing and Triantafillou, 2013: 12 [*italics* added]). Crucially, this requires active and effective local participation that can propose feasible ideas for change, possesses superior knowledge of local circumstances, and can handle indigenous micro-processes of change (Mosse, 2004). This does not preclude learning from developed countries, but the belief is that if locals play a leading role in identifying, designing and implementing anticorruption initiatives; it will reduce their dependency on imported reforms lacking contextual fit (Andrews, 2013; Ackerman, 2004); it will be cheaper; and it can better reduce corruption (Schiavo-Campo, 2009; Lassou and Hopper, 2016; Lassou et al., 2018). Bang (2005, 2009) distinguishes the (different) participative roles involved, and in particular he emphasises the importance of expert citizens (professionals with access to and understanding of the system). Torfing and Triantafillou (2013) describe how empowered participation of civil servants in reforms in corrupt settings, especially in Africa, can increase key stakeholders' influence; their sense of responsibility and accountability; and their ownership of reform processes and results. Despite widespread unethical behavior in Africa, it can encourage civil servants to redress corruption. For example, Ghanaian reforms of the corrupt and inefficient National Revenue Service in the 1990s improved the recording system once the civil service was granted substantial autonomy and participation in the reforms – accountability and incentives emerged, and revenue collection doubled (Olowu, 1999). A local government accounting reform in Benin by GIZ[2], called WMONEY, that granted civil servants extensive participation in its design and implementation, brought local ownership and improved accountability and social provisions to villages and local communities (e.g. safe water, sanitation), whilst reducing corruption and public expenditure, and increasing revenue collection (Lassou et al., 2018). A similar example is provided by Lassou and Hopper (2016) for an accounting reform labeled BFANCE.

A crucial ingredient for achieving a deeper and effective level of local participation is an 'enabling environment' where reforms can progress, irrespective of institutional resistance or apathy elsewhere. Local involvement and leadership can develop technology suited to local circumstances, which can "empower social and economic actors, and construct them as capable, diligent, and responsible" thereby helping develop indigenous accounting capacity (Torfing and Triantafillou, 2013: 16). However, in public administration in Africa, imported accounting technologies with limited local input, e.g. integrated financial management information systems (Hove and Wynne, 2010), have failed to foster such an environment, which has contributed to their disappointing results (Andrews, 2013) and has inhibited sustainable development. Hence, the calls to counter the dangers of intensive technology-borrowing strategies (Romijn and Caniëls, 2011) by creating avenues for local experts to think beyond existing systems/models of technological development, often unsuited to local conditions. In parallel, to enhance local experts' confidence, trust and willingness to initiate change, ethical leadership and some central coordination is needed (Lassou and Hopper, 2018; Downe et al., 2016).

These facets of an enabling environment are comparable to the Problem Driven Iterative Adaptation (PDIA) approach advocated by Andrews et al. (2013). Drawing from their experiences of failed reforms in developing countries, they identify four 'pragmatic' conditions likely to foster positive changes. They propose that reform efforts should aim " (i) to solve particular problems in local contexts, as *nominated and prioritized by local actors*, (ii) through the creation of an '*authorizing environment*' for decision-making that allows 'positive deviation' and experimentation, (iii) involving active, ongoing, and *experiential learning and the iterative feedback of lessons into new solutions*, and (iv) by engaging *broad sets of agents* to ensure that reforms are viable and relevant" (ibid: 235 [*italics* added). Crucially, necessary conditions for an effective and sustainable reform are presumed to entail the involvement of local *experts* in the initial identification of the problem(s), and the promotion of 'learning by experience' (see Lassou et al., 2018) that may go beyond existing knowledge boundaries.

[2] The full name of the German aid agency that supported the WMONEY reform initiative is: Gesellschaft für Internationale Zusammenarbeit

Informed by the above, we developed a theoretical framing of an 'enabling environment' (akin to Andrews et al.'s notion of an 'authorizing environment') to analyse an effective implementation of financial controls that addressed corruption and improving public administration efficiency. Such an enabling environment has three main elements: ethical leadership, empowered participation; and expert citizens.

Research methods

The case stemmed from a research project initiated in 2014, which examined government accounting reforms in Francophone Africa. During interviews with officials of the Treasury and Accounting Department (TAD) of the central government in Benin, references were made to two schemes to computerise financial controls – collectively known as MATKOSS – and financial reporting – known as WMONEY. Local civil servants had initiated these projects to reduce corruption in the central government's payment management system within MATKOSS, and to promote government accountability for the latter using WMONEY. Given the unusual nature of how these systems emerged and their apparently positive impact under very difficult conditions, we decided to investigate this further. This paper focuses on MATKOSS in terms of why it was introduced, why stakeholders identified it as successful, how this occurred, the main actors involved, and contributory factors.

Field visits took place in August 2014 and December 2015. The lead author obtained ethical clearance from his educational institution before the field visits, particularly in relation to securing anonymity and ensuring confidentiality for participants recruited as interviewees. Access was difficult. Despite formal authorisation and various approaches to potential respondents, some declined to participate. Others repeatedly found excuses to postpone the interview or vacated their office at the scheduled time. Public administration in Francophone African countries is characterised by secrecy (Akakpo, 2009) – gaining information is difficult and challenging (Verschave and Bakaria, 2001) – hence the dearth of research on accounting in this region. Eventually twelve participants participated in interviews about MATKOSS: four TAD officials involved in developing MATKOSS; two senior and three mid-ranking TAD officials who used MATKOSS; a former TAD Head[3]; a donor official (from GIZ); and a government audit institution official.[4] The number of interviewees is small, but such projects involve relatively few key individuals and the secretive context prohibited greater access. Semi-structured interviews with open-ended questions were conducted to enable respondents to answer freely. Responses were corroborated across respondents to increase the validity and reliability of findings. Ten interviews were carried out face-to-face and two by telephone. Two interviewees were re-interviewed to gain additional data. Interviews lasted between 27 minutes and two hours. Notes were taken during interviews and some were recorded electronically. Three reports on the proposed reforms were made available together with user documentation on MATKOSS.

A thematic analysis was employed to analyse the data. Open coding using elements from the theoretical framing of an enabling environment adopted for the study was carried out. The themes

[3] The reference to a 'former TAD Head' as a participant is to merely indicate the respondent's level of seniority.

[4] Anonymity was crucial to gaining access and disclosing too much information about research participants' profile could expose them to potential sanctions or retribution.

arising from this included: an enabling environment, expert citizens (civil servants) and empowered participation, and ethical leadership. After familiarization with the data, relevant parts of the interview data were assigned a code drawn from the above themes. Following this initial coding, new themes not predicted in the espoused theoretical framing were identified. These included: 'incremental development' (see Lassou et al., 2018) and 'recognition of local capacity'. The analysis was done manually and coding was not hierarchical. Documentary data were similarly analysed. The new themes, together with those drawn from the original theoretical lens, were subsequently grouped into three main categories: emancipatory space (enabling environment and recognition of local capacity), expert participation (expert citizens with empowered participation to make incremental developments), and ethical leadership.

Context

Benin, an ex-French colony, gained independence in 1960. After some political stability (1960-1963) various *coups d'état* ensued until 1972, when an authoritarian one-party Marxist-Leninist political regime assumed power. It collapsed in 1989 amidst widespread economic mismanagement, endemic corruption, and unprecedented political unrest. Political officials had to turn to IFIs and France to help reform its public administration and economy. They exerted pressure upon Benin to enact economic and civil service reforms, and political liberalisation. In 1990, a new Constitution was introduced underpinning the current system of liberal democracy.

Initial reforms focussed on economic management, reducing the public sector, and improving public financial management (PFM) tools, especially budgets. However, corruption remained rampant across public administration (Bierschenk et al., 2003) – it was estimated that "80 to 90% of customs revenues went missing between 1996 and 1997" (Adoun and Awoudo, 2008: 30). Given inadequate accounting and political leaders with limited integrity, it is impossible to accurately assess the loss of public resources (Akakpo, 2009) but it was evident that corruption and weak ethical values were impeding Benin's development, its fragile democracy, and poverty reduction initiatives (Adoun and Awoudo, 2008; Bierschenk et al., 2003).

Benin relies on foreign aid, consequently its public officials are responsive to donors' demands to strengthen its legal and institutional framework and to tackle corruption (Bierschenk et al., 2003). From the late 1990s, IFIs' and donors' demands (e.g. EU[5], USAID[6], GIZ) brought commitments to greater decentralisation, and civil society and civil servants' participation in development programmes (Lassou et al., 2018). The involvement of expert and everyday citizens produced new integrity institutions to address ethical issues throughout the public sector. The first, the *Cellule de la Moralisation de la Vie Publique* (CMVP) (decree No. 96-579), was established in 1996 to educate citizens on moral and ethical values and to prevent and mitigate corruption. CMVP officials were perceived as having high integrity but limited impact, and the CMVP's formal attachment to the Presidency made it vulnerable to political pressure (Blundo and de Sardan, 2007). In 1997, with donor support, a civil society coalition of sixty NGOs and citizen associations formed the *Front des Organisations Nationales contre la Corruption*[7]; still the leading civil society

[5] European Union
[6] United States Agency for International Development
[7] Coalition of National Anti-Corruption Organizations

anti-corruption organisation in Benin (Houngnikpo and Decalo, 2013; Smith, 2004). However, poor coordination between these integrity systems limited their success. In 2004, the *Observatoire de Lutte contre la Corruption*[8] was created (decree No. 2004-221 superseded by decree No. 2008-180, 2008) to rectify these problems. It has representatives from the government, the private sector and civil society organisations. In 2004, following donor insistence, law No.2004-07 (enacted in 2007) made the Chamber of Accounts responsible for government audit and corruption control. In 2006, the President, responding to citizen and donor pressure, resuscitated the General Inspectorate of the State (or *Inspection Générale d'État* – IGE) to fight corruption. Following further civil society and donor pressure, in 2011 a comprehensive law (No. 2011-20) was passed to fight most aspects of corruption e.g. money laundering, fraud, bribery, embezzlement, human trafficking, and to strengthen values in public administration.

In 1997-1998 it was recognised that poor government accounting encouraged corruption (Akakpo, 2009). Consequently, the WB and IMF entrusted the TAD with instituting a system to improve government accounting and to constrain corruption. Consistent with encouraging civil service participation, the WB and IMF left the choice and design of the technology to indigenous civil servants. Reformers recognised that, when permitted, greater civil service participation could achieve encouraging results (Lassou et al., 2018). This, and the new legal and institutional environment, encouraged civil servants (mainly information technology (IT) functionaries) at the TAD to develop an effective financial control technology that addressed corruption and improving public administration. They revived parts of a previous government accounting system, WMONEY (Lassou, et al., 2018) they had designed but had been substituted by a French initiative and system (ASTER). In parallel, they initiated an IT scheme to strengthen financial controls suitable for indigenous circumstances, hence the birth of MATKOSS. Following the failure of the previously imported French ASTER to integrate the core activities and transactions of the TAD for government financial reporting, MATKOSS was extended to fill the vacuum this had created. Today MATKOSS provides the consolidated financial information required for financial reporting, whereas ASTER merely produces the accounts like a '*printing machine*' [TAD official].

Corruption and financial controls reform by civil servants in a challenging context

Emancipatory space: enabling environment and recognition of local capacity

Traditionally, the TAD's focus was on its treasury function. Its role regarding financial control was very limited. Until 2012, there was little visibility of government liabilities, especially arrears, and no tool was available to address this (ACE International Consultants, 2014). A former TAD Head conceded that:

> People were more interested in cash… it is easy to misappropriate cash if accounting and controls are weak …No proper recording was in place… This allowed suppliers and officials … to collude to claim undue liabilities from the government… it was difficult to distinguish real dues from fake ones.

[8] Anti-Corruption Observatory

Public accountants were not subject to ethical requirements. The only relevant legislation is Ordinance No.69.5/PR/MEF, which requires them to provide a deposit before taking office, to mitigate against potential unethical conduct. A senior treasury official claimed '*If at the end no irregularity is found, you recover your deposit. Otherwise, it is used to compensate the government for your misconduct*'. But a former TAD Head claimed that in practice: '*The government does not pay the responsibility allowance [due to the accountant]. That is why the government does not request the provision of the legal deposit.*' The government's lack of commitment to its legal obligations to uphold ethical behaviour enabled public accountants to disregard the mechanism established to mitigate corruption. A government auditor illustrated the weak ethical environment:

> It is weird... I saw [an invoice for] purchased tyres and I screamed – 500,000 [CFA francs per unit]! He [the accountant] didn't know, so I joked and told him, 'I've got a car and I need a tyre'; and he replied 'Ah, with [CFA]50,000 I can help you buy one, even a BRIDGESTONE tyre'… I took the invoice out and said: 'You just told me that I can buy a tyre with [CFA]50,000, look I saw that you bought it for [CFA]500,000. …He told me 'Sir, you should understand … when people sell to the government they don't get paid on time, so they increase the price'. But it's too much, 10 times! … Everywhere we go we find a lot of irregularities … Very few [public accountants] have a good level of integrity.

In Benin's Francophone system, the '*Ordonnateur*' (credit manager) should place orders with the public accountant attending to the payment. But, as observed above, the system did not operate as intended: instead recurrent chronic payment delays, deliberately created to extort bribery, frustrated officials and beneficiaries of payment orders (*mandats de paiement*).

WB and IMF staff in Francophone Africa often lack accounting expertise. When the TAD became responsible for choosing and designing government accounting reforms, local civil servants seized the opportunity to demonstrate their skills and local knowledge. TAD's IT staff (essentially accountants specialised in IT and graduates of the former *Institut National d'Economie* - a public business school) became responsible for undertaking this mission. Some had received training in Canada and France and had attended regional workshops on government accounting, and they also undertook self-learning from various IT, Internet and government accounting programmes.

Initially it was difficult to locate the sources of financial control failures, so they conducted a diagnostic analysis to identify recurrent bribery practices at the TAD. This led them to design MATKOSS. A systems developer narrated how:

> The development of MATKOSS started from a basic observation...: payment orders, i.e. *titres* or *mandats*, experienced long delays in some offices. The payment orders arrived at the TAD and we couldn't find them … we could look for them for six months and finally they would be found in the office drawer of a member of staff … waiting for the beneficiaries to come and give them something [i.e. a bribe] before they started processing the orders.

The TAD staff realised they needed a system that tracked every payment order each official received at each stage, and how long it stayed with them. The time to process an order at each stage is prescribed, so it was possible to identify who delayed payments to extort bribery and to remedy this. A systems developer commented:

> [We] developed a programme to monitor how long a payment order stays with each member of staff … If there is any discrepancy between how long the payment order should take and the actual time taken,

the concerned staff will be called to explain. …TAD officials wanted to know the stage of treatment of payment orders sent to the Department at a specific moment; they needed the information… to feed back to the Minister [of Finance]. Beneficiaries also wanted to know how their payments were being processed. When payment orders get to TAD, there is an entry in MATKOSS at each stage as orders move from one member of staff to another.

A public expenditure framework assessment ensued. For example, "monitoring of payments arrears at the TAD is made possible by MATKOSS… [In addition] the programme enables the weekly monitoring of payments to avoid that payment orders fall into arrears" (ACE International Consultants, 2014:45). MATKOSS helped reduce the payment processing stages from nine to five (Unité de Gestion des Réformes, 2017).

MATKOSS would not have been developed without the 'space' created by donors and their recognition of the need to utilise local knowledge. MATKOSS improved government payment statistics, and transparency and accountability within the TAD and to the public. Consistent with the predictions of those advocating involving local experts, the resultant system increased transparency and accountability of the civil servants and reduced corruption.

Expert participation: expert citizens, empowered participation and incremental development

TAD civil servants not only provided crucial expert accounting advice but also provided leadership support. Interviewees commented positively on the coordinated actions between expert citizens, IT developers and users.

> Although we [IT staff] have the will, if we don't know what is done in the various divisions, what issues/problems they face, we can't work out any solution. …Our involvement and the involvement of users and beneficiaries were crucial [systems developer].
>
> Everyone [at TAD] wanted change: the leading officials; those in charge of developing the programme; and users who wanted a tool to release the work overload. …There was a symbiosis among the TAD team …Everyone wanted to make a contribution. Everyone! [systems developer].
>
> Users contributed to the results … They help get the support of the hierarchy … [which] was not easy – [MATKOSS] was not their priority sometimes. [user]

TAD staff's involvement and acceptance of responsibility for delivering the reform from design to implementation granted them ownership of, strong identity with, and ethical commitment to the project. One commented that it generated: '*the will to affirm ourselves as an institution.*' A systems developer added:

> We spend nights working but don't ask for a penny from our officials. We never ask for a budget to develop or do something. We want the TAD to affirm itself and contribute to the nation's development.

Once tracking payment orders and reducing opportunities for bribery was achieved, the civil servants used their experience and learning to make further improvements. MATKOSS expanded gradually beyond dealing with payments, to fund transfers and then other treasury management transactions such as receipt control (Unité de Gestion des Réformes, 2017). The development team leader explained how technology could address loopholes:

> We asked ourselves, ‘as we had solved … [payment processes], why couldn’t we deal with other issues?’ For example, payment of payment orders by the cashier are difficult to track; so why couldn't the payment take place directly in the programme so the division in charge of treasury management can automatically generate their reports from MATKOSS? If we could process payment orders successfully via the system, why couldn’t we process other transactions such as fund transfers at the division in charge of treasury management and monitor them directly in the system? We were asking Why? Why? Why? and each time we worked out a solution and integrated it in the programme. …Gradually the problems faced by each division were covered... so MATKOSS is in constant development. The system today is very different from what we developed initially.

Payroll fraud was common in Benin, partly because payroll management was manual with limited controls. Thus, the development team examined how MATKOSS might counter payroll frauds, by integrating payroll functions in the system (ACE International Consultants, 2014) together with related controls. A systems developer recalled how:

> The accounting divisions are always dealing with payroll, pension, and certain payment orders but there is no tool to monitor these, especially payroll. This led to a lot of fraud and people became very rich … They can issue your payslip ten times under different accounting offices by conniving with people at [TAD] headquarters … It was easy to get all the supporting evidence, people knew how to go about it, and you would never realise it was fake. When the beneficiary got to the office with an ID, he was paid. … there was no system to cross check whether there was an error, double payment or a fraud. Even at the same payment office, the same payslip could be issued two or three times … in connivance with different officials. The main thing was that the beneficiary arranged to get paid on different days.

The developer then explained how a simple and basic MATKOSS application that tracked all processes was developed and worked effectively, as confirmed by a user involved in payroll accounting: ‘*Currently, it is difficult for people to commit payroll fraud… I am not saying it is impossible but I have not come across one recently*’. No civil servant can now be paid more than once. A systems developer added:

> With MATKOSS even if you come with paper evidence of your payslip and … ID, you won’t get paid if your details are not in the system and they cannot be duplicated. The details are collected when someone is hired... and inputted in the system which goes to all the payment offices across the country. You won’t get paid until the process is completed. That’s how we managed to stop payroll fraud. It’s a big saving to the government but it was not easy … we faced tough resistance!

Another extension was to government debt management – renowned for misappropriation. A systems developer recounted:

> The government had debt … when Yayi [former President] came to power … about CFA140-150 billion [US$280-300 million]. The government was not ready to pay it, so they said they would issue debt certificates to the beneficiaries - *Certificats Spéciaux de Créance sur l’Etat* (CSCE). The government commissioned their issuance to a private firm, SGI … There were between 200,000 and 300,000 certificates to issue. What did they do? They went to a printing house and brought big registers. They said they would record the name of beneficiaries and when they come to be paid, the payment would be recorded. We called the Head of TAD and asked him/her … ‘what if one day you are asked to provide a quick report on the state of payments made and outstanding balance; will you start aligning these registers and go through them one by one and name after name? With such a system, people will get in it and create a parallel system to issue other certificates to misappropriate government funds as is usually the case’. But s/he did not risk saying no to what the private firm was saying… When they left s/he told

> us to design something to manage the certificates. But …we needed details of the certificates as soon as they are issued. The SGI people contested this ... Eventually we managed to get the details, and nothing was delayed …This control was vital. …We took our courage and said …it was the Head of TAD who was going to be accountable if anything went wrong. S/he finally told them: 'Just do what my people said.' … It's been about six years now: everything there is secured. No parallel system and no misappropriation.

Exceptional payments, *Ordres de Paiements* (OP), were major sources of corruption and misappropriation by politicians and civil servants (Akakpo, 2009). TAD's developers could not reform the entire OP system, but they reduced fraud and strengthened operational controls by integrating TAD's functions into MATKOSS. A system user explained:

> These payment orders were issued manually; now we issue them directly in [MATKOSS] and it allows us to monitor it in real time… At least here [at TAD] we don't have any issues with fraud … MATKOSS helps us control it more efficiently.

Once MATKOSS covered most activities at the TAD's headquarters, TAD's leaders endorsed its expansion to its six decentralised network divisions, *Recettes des Finances,* scattered across Benin. This was accompanied by training of users and developing an interface between MATKOSS and ASTER (a government financial reporting programme) (Unité de Gestion des Réformes, 2017). Some developments met resistance which, without political support, was difficult to overcome. A systems developer recounted:

> We went to the division that grants exchange authorisation; we haven't integrated them in MATKOSS yet. All business people who need foreign exchange must go there to obtain an exchange authorisation. If you go there now, you'll see a long queue because they fill in the paperwork manually. We said this is not normal ...We developed an application and presented it to the Head of the division …but we have received no response to date. It is a place that businessmen visit often; and people [officials] have their personal interests to protect. They don't want us to expose these interests and remove them.

Another example concerned revenue generated by the TAD. The same developer said:

> We started work on the revenue side. Receipts have always been an issue, so we developed an application to issue receipts electronically. It is now completed. We have some situations, for example when a recruitment test is launched, about 100,000 people turn up at the tills on the same day to pay application fees; the receipt is required as part of the application documents. Currently they fill in receipts one by one… Sometimes, they run out of receipt books… [and] parallel [unofficial] systems enable people to misappropriate revenue. We designed an application to assist staff in these situations …but we are still waiting for officials' approval.

Generally, stakeholders regard MATKOSS as a very successful reform initiative. A user claimed: '*MATKOSS has proved itself and become a must for TAD! Initially it was developed to deal with payment orders transmitted to TAD and related misconduct… Now the functionalities …go much beyond that.*' Another user labelled it: *'a major backing to government accounting, to the keeping of proper accounting and accountability*' and a senior government official described it as '*the initiative … most successful at the TAD today.*' A donor official working with the TAD regarding local government accounting claimed that MATKOSS has been '*instrumental in coordinating and centralising local government accounts… Without it progress with local government accounts for improved accountability would have been difficult*'. MATKOSS integrates all central government transactions and activities covering all six regional offices across Benin and generates consolidated financial information necessary to produce government accounts. Additionally, MATKOSS centralises financial transactions between central and local governments, and donors. Also, as it provides a second record of transactions it helps increase local government accountability.

Fraud is a major issue in DCs, and Africa particularly, not least in Benin. In Ghana donors provided foreign expertise and systems to tackle this but with limited success (International Records Management Trust, 2008). In Benin, public officials acting alone resolved many of these issues with MATKOSS. Its development team leader claimed WB and IMF staff: '*didn't get involved in any aspect of MATKOSS… any time they ask for something and we do it they are pleased and this encourages us… We know that what we are doing is valued*'. Nevertheless, the WB's and IMF's insistence on reform and delegation of system design and implementation to local civil servants, alongside central indigenous ethical leadership were crucial. This is not the usual WB and IMF approach. They usually pay international consultants to implement Oracle-based/Structural Adjustment Programme (SAP) packages, which often fails as noted in Ghana and other African countries (Hove and Wynne, 2010). This reinforces the need to draw on local knowledge and expertise, the potential of engagement between different professionals and organisations (e.g. accountants, users and IT staff), and how smaller projects that advance incrementally provide important learning experiences, not least about how to resolve or bypass operational challenges.

Ethical leadership

The final facet of this enabling environment relates to ethical leadership. A systems developer recalled: '*Those leading the TAD wanted real changes, they wanted real improvements.'* Crucially, senior leaders of the TAD – the only government department responsible for managing government receipts and payments – were committed to reducing ethical deficits and corruption, and they provided the necessary support to motivate civil servants to deal with these reforms – as the systems developer leader confirmed:

> The Head of the TAD at the time believed in us and entrusted us with the development of the programme… their support … was crucial… They believed that we could do something… The Deputy Head was also there. …Anytime we need support of the leaders, they always stood by our side.

Ethical leadership support entailed acting on information from MATKOSS. This signaled that senior officials took compliance seriously, would act upon reports of failed compliance, and that they were committed to eliminating (or reducing) corruption and fraud within the Department. The development team leader illustrated this:

> If the payment processing exceeded 72 hours, staff responsible would be in serious trouble with the Head of TAD. So…, when a payment order reached [him/her] … they systematically did their best to get rid of it as soon as possible to avoid being seeing as the one blocking the system.

Without such support, progress would have been difficult. For example, this was lacking in departments dealing with TAD's internal revenue and foreign exchange authorisation and as a result, to date, it has proven impossible to extend MATKOSS to reduce corruption and improve efficiency in these areas. Thus, the lesson is that an effective computerised financial system embedded in local context with the necessary controls depends on the active support and coordination of senior management to facilitate progress and sustain achievements; and take appropriate actions where necessary.

Discussion

We argue that proponents of ’good governance’ reforms do not sufficiently consider the ‘micro-level’ role of indigenous civil society and civil servants. This may, to some extent, underpin the unsatisfactory outcomes of previous anti-corruption and governance reforms in Africa (Andrews, 2013). As the MATKOSS case illustrates, when donors *involve* and simultaneously, *devolve*, design and implementation to local staff, particularly those with the ability, knowledge and commitment to make meaningful contributions (Torfing and Triantafillou, 2013), it helps create the emergence of an ‘emancipatory space’, which provides opportunities for innovative and locally appropriate experimentation (Andrews et al., 2013). When so empowered under effective leadership with donor support, TAD experts and civil servants designed, with some success, effective IT accounting systems addressing issues such as fraudulent payments to suppliers, payroll fraud, automated receipts and the computerised tracking of the payment process (to identify inefficiencies and to curb bribery-induced delays for paying bills). TAD’s leadership, supported by the donors, substantively delegated powers and freedom of action to its development team with a mandate to learn and innovate.

Consistent with the Problem Driven Iterative Adaptation approach developed by Andrews et al. (2013), the MATKOSS development team initially tracked payments at TAD headquarters, before dealing with other discrete issues namely payroll, government debt management, and exceptional payments. This reduced opportunities for corruption and improved efficiency initially at the centre and then within regional divisions. Furthermore, the reliance on local IT developers to devise specific computerised procedures helped improve internal transparency rendering it difficult for individual operators to engage in corrupt practices without raising attention (de Graaf, 2007). *Inter alia*, the case illustrates how computerised systems, by tracking transactions and removing manual actions can help curb corruption. These reforms occurred in a difficult environment, as corruption and patronage by political leaders remains commonplace in Benin. Nevertheless, the case indicates that even in difficult contexts, it is still possible to mitigate corruption and improve accounting systems, especially if they start bottom-up at a local level, concentrating on procedures and spread incrementally, rather than indulging in sweeping top-down changes adopting large-scale, expensive, imported systems implemented by foreign consultants and introduced centrally (Hopper, 2017). Local ownership is vital.

Simultaneously, the enabling environment required the leadership of senior officials, their upholding of ethical values, their effective monitoring and oversight, and their fostering of meritocratic recruitment and continual training of local staff (Downe et al., 2016). Moreover, donor pressure was also essential to offset resistance internally and externally to the TAD. Instances of resistance (e.g. regarding the handling of foreign exchange authorisations and the TAD’s internal revenue) remain prevalent and proved insurmountable. This emphasises the need for continuous donor pressure on senior government officials and politicians reluctant to develop an enabling environment conducive to implementing reforms that may threaten their illicit activities.

The insights from this case study draw out key factors necessary for a financial control (and anti-corruption) reform to deliver tangible and operational outcomes in a challenging institutional context. Distinctively, it provides an empirical illustration of how corrupt public sector practices can be curtailed rather than merely focussing on the causes and consequences of corruption and accounting reform failures (Cammack, 2007; Su, 2014). However, we do not contend that factors inducing public sector corruption have been eliminated in Benin. Nevertheless, our study challenges the fatalistic presumption in many academic analyses that presume constraining conditions – e.g. bureaucratic facades, political privileges, patronage and nepotism (e.g. DeLeon and Green, 2001) – prevent particular public sector networks or circles exercising some effective coordinated and local reforms to mitigate these factors. Too often, academic work on factors contributing to and/or inhibiting attempts to tackle corruption, portray 'corruption' as a monolithic and totalising concept best addressed by strategic, large scale reforms (e.g. public integrity laws, anti-corruption agencies, public audit institutions). However, these reforms can be more vulnerable to the above-mentioned conditions and can stem from insufficient human resources. A more granular, incremental, local approach in an enabling environment by local experts may, as in the TAD case, yield better opportunities to successfully curb and prevent the onset of corrupt practices.

The MATKOSS case demonstrates the validity of relying on local actors to define the boundaries of their actions (nominate and prioritise); the importance of establishing an authorising environment (emancipatory space, ethical leadership) supportive of this; the need for acceptance of a 'trial and error' approach that encourages learning from previous systems' implementation (experiential learning); and the willingness to rely on the competences and knowledge of local experts (e.g. accountants and IT experts) to generate multi-dimensional assessments of corrupt practices and remedies to redress this. However, local participation is not a panacea. If the factors and conditions are lacking then it may prove more fruitful to concentrate on fostering an enabling environment, e.g. by improving local capacity and expertise, meritocratic recruitment of staff at all levels, before expanding local participation.

Conclusions

To conclude, the findings and lessons learned from this case study may be helpful for framing future anti-corruption and accounting reform initiatives in Benin and in similar settings. In this regard the study is a response to Torfing and Triantafillou's call (2013) for more studies of local interventions and experiments involving governance initiatives. Many reforms of financial controls in Africa are driven by one-size-fits-all prescriptions from donors which entail importing expensive, complex systems to be implemented by foreign consultants with minimal local involvement. Frequently, the results disappoint because this disregards local capacity, know-how and involvement, leaving civil servants uncommitted to the reforms (Diamond and Khemani, 2005; Hove and Wynne, 2010). Consequently, the literature often generates a pessimistic outlook for accounting reforms aiming to address corruption and efficiency issues in Africa and other DCs (Andrews, 2013; Lassou et al., 2019; Schiavo-Campo, 2009). However, the MATKOSS case indicates that within the right environment and at the right pace, empowered and committed civil servants can positively enact anti-corruption reforms with meaningful and sustainable outcomes.

The reform started on a small scale addressing discrete issues known to officials and then expanded gradually, which facilitated learning by experience (Lassou et al., 2018).

When empowered and granted enough space, civil servants can redress ethical deficits in challenging contexts. Nevertheless, neopatrimonialism remains a challenge and requires continuing efforts from the civil servants, central leadership and donors to mitigate this. This is crucial, given there may be a possible slowdown of the MATKOSS project under new TAD leadership (following the departure of those who instigated the reform), and the power of politicians to exercise patronage in appointments (which still prevails in Benin). For example, despite MATKOSS being able to monitor payment arrears, government officials have yet to produce a statement of payment arrears (WB, 2015), presumably to '*avoid exposing allies involved in previous misappropriations*' [Government auditor]. However, the MATKOSS case demonstrates that appropriately designed and implemented accounting technology within an enabling environment can reduce corruption in African settings. Contrary to widespread perceptions and some research (e.g. Bierschenk et al., 2003; Blundo and de Sardan, 2007), corruption is not inevitable and accounting reforms to redress this are not doomed to failure.

Inevitably our study has limitations. It relies mostly, but not exclusively, on those willing to participate (bravely given the political context and the sensitivity of the issues studied). Hence their accounts may mean our results are skewed towards the orientations and opinions of one set of actors. Hopefully this is mitigated by the attempts to corroborate responses from different profiles of respondents and documentary sources. Also, any generalisation from a single case study must always be treated with caution, though the findings are consistent with those of other commentators regarding more fruitful ways of advancing accounting reforms within Africa.

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