



Strengthening the Impact of Mali's Office of the Auditor General

By Jonathan Sears

Office of the Auditor General (OAG): success in practice

Since Mali established the OAG in 2003, and especially since 2008, Canada has been among the most steadfast donors to support this important institution for transparent and accountable governance in Mali. Fifteen years have seen impressive and concrete results. Today, as fighting corruption remains high on Malian and donor agendas, the OAG remains a significant resource to support and leverage in this fight.

The annual reports have increased in quality, thanks to the ongoing training and professional development of the OAG staff and leadership. Among donors, Canada has helped to build the OAG's institutional capacity in the standards, procedures, and techniques of financial and performance auditing, in planning and internal management, and in relevant communication strategies. Thus endowed, the OAG investigates and reports on fraud and mismanagement, and fosters transparency and awareness, which are amplified by national and international media. For example, in three years (2013, 2014, and 2015) over \$500m CAD was reported lost through fraud or mismanagement.

Notwithstanding these achievements, the

fullest impacts of the OAG continue to face significant barriers. Indeed, few recommendations from the OAG for prosecution or institutional reform are pursued, and there remains a gap between abundant anti-fraud rhetoric and uneven corresponding progress. Institutional capacity-building has been a significant part of donors' cooperation with Mali since democratization began in the 1990s. Nevertheless, donors' programs of cooperation with Mali's institutions in particular struggle to address the coordination challenges faced by multiple audit structures, and their potentially competing mandates and duplication of tasks.

In brief, the OAG's achievements in transparency have not yet been converted to corresponding increases in accountability and consequences for mismanagement. In a way, the well-resourced, independent OAG is an island of excellence, whose work is disconnected from benefiting and capacitating the larger community of internal auditors within the Malian state, to generate institutional reform and greater accountability.

Although the OAG may bring cases forward, dossiers are referred to the justice ministry, which exhibits uneven independence from public authorities at the highest levels. A lack of follow-up feeds public perception of political interference, generalized impunity, and only selective

investigations or prosecutions. Malians' increasing sense, over the past 10 years, that fraud is permitted or facilitated systemically, undermines confidence in any institutional anti-fraud mechanisms.¹

Under-resourced and over-politicized are the means to link the OAG's own activities and outputs with those responsible for picking up the relay, to pursue consequences and impacts, and take OAG's work into government budgeting, audits, investigations, and – where warranted— reprimand and prosecution.

How, then, can we enable the OAG to catalyze actors within various departments of the Malian bureaucracy and government with the responsibility and moral authority to follow-up on the OAG's work?

Currently, the well-resourced OAG cannot readily expect similar capacities in the corresponding auditing sections of public institutions. The hand-off of responsibilities is thus, on the one hand, from a relatively well-resourced office, to, on the other hand, structures with fewer resources, and with less institutional independence from political pressures against investigation and prosecution, which exacerbate broader and deeper incentives against accountability and consequences along lines of patronage, nepotism, and corruption.

¹ See Jonathan Sears, 2017, [Unmet Hopes to Govern Mali's Persistent Crisis](#), A Stabilizing Mali Project Report, Centre FrancoPaix, Montreal: Chaire Raoul-Dandurand.

Recommendations

Although important institutional changes cannot be tackled in a sustainable way as merely technical problems independent of their political and patronage dynamics, there are some paths towards progress. In the mid-2000s, a newly established OAG faced a lack of goodwill, as well as antagonistic and competitive relations with corresponding institutions in Mali's bureaucracy. Today, complimentary and collaborative action is more possible, to leverage the OAG's gains and capacities, which are well fit to its own 'internal' work, and to further promote synergies between the OAG and corresponding audit sections across the Malian bureaucracy. In order to do so, we recommend the following actions:

- ◆ To continue and increase support for joint trainings in professional practices and capacities for OAG staff and for auditors in the corresponding structures of internal auditing, with particular emphasis on key Ministries, such as Justice, Defence, Health, and Education.
- ◆ To build the OAG's capacity to share its knowledge, by using OAG-based staff to aid trainings. This will strengthen the internal control systems in each ministry, and better enable auditors to exercise the institutional authority of audit and investigation that is theirs in principle, but that they lack in practice.
- ◆ To improve the alignment of skills, expertise, methods, and expectations between OAG, on the one hand, and auditors internal to the Malian bureaucracy on the other. This will aid the impact aims of the OAG: to have transparent and accountable governance serve Malians better in the future.

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