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How the Colonial Legacy Frames State Audit Institutions in Benin that Fail to Curb Corruption

Abstract

Supreme audit institutions are an important pillar of governance and government resource management, particularly for controlling corruption. Francophone African countries inherited these from their former colonial power, France, but their role and function are limited. This paper argues that this is partly a legacy of their colonial experience. It investigates the Chamber of Accounts in Benin, the country's supreme audit institution, using the lenses of Ekeh's (1975) *two publics* and legitimacy theory. Nonetheless, Ekeh's theory needed extending to incorporate changes affecting governance after Benin's independence. The amorality of political officials, accepted by much of Benin society, rendered the institution largely ineffective in controlling corruption. Nevertheless, civil society organizations, donors, and the World Bank and International Monetary Fund have attempted to redress this. Politicians and government officials responded by engaging in symbolic compliance to meet stakeholders' expectations. A separate audit institution – the General Inspectorate of State – was established under the sole control of the President to gain external legitimacy and retain donors' budget support, whilst persistent corruption and rising poverty continue. Benin's auditing institutions have become empty crates, which sometimes facilitate rather than control corruption.

Key words: Supreme audit institution, corruption, civic public, donors, Benin, Africa, accounting.

1. Introduction

Corruption is a major concern worldwide, but its consequences are more pronounced in developing countries, especially African ones, due partly to weak institutional safeguards and poor resource control (Blundo & de Sardan, 2003; Iyoha & Oyerinde, 2010). It is a major cause of poverty (Akakpo, 2009; Bakre et al., 2006, 2007), and allegedly the greatest obstacle to social and economic development (Neu et al., 2013). Its prevalence in government and politics affects how economic and social life is organized and people's compliance with rules and the law (Cooper et al., 2013). Its manifestations include contract inflation, understatement and misappropriation of assets, fraudulent financial reporting, looting of public coffers, bribery, and traffic of influence (Bakre, 2007; Lassou et al., 2018). In Africa, it creates 'artificial poverty' by channeling public resources to private pockets, thereby depriving citizens of essential public goods and services including basic health and education (Bakre, 2007). As the World Bank (WB)¹ notes, the number of poor people in Sub-Saharan Africa "has been increasing... [and] in 2015, more extreme poor lived in that region than in the rest of the world combined".² Francophone Africa hosts some of the poorest – it provides 19% of African gross domestic product (GDP) – compared to 50% for Anglophone Africa, excluding South Africa (Jeune Afrique, 2012). However, researching corruption is difficult given its secretiveness and consequently the lack of a formal and systematic evidence trail (Sikka & Lehman, 2015).

Reducing corruption, improving decisions, and monitoring aid effectiveness are cornerstones in international and donor-led development policies, e.g., The Paris Declaration (OECD, 2005) (Fyson, 2012). In the current good governance era (Hopper, 2017), anti-corruption initiatives include public administration reforms, of which accounting, particularly government audits, are integral (Andrews, 2013; Rahaman, 2009; Lassou et al., 2019). The latter often incorporate new public management auditing systems (Hood, 1995), local accounting capacity development and the adoption of International Public Sector Accounting Standards (IPSAS) (Everett et al., 2007). Strengthening or establishing independent Supreme Audit Institutions (SAIs) have become central to fighting government sector corruption (Akakpo, 2009, 2015). The United Nation's (UN) resolution A/C.2/69/L.25, 20 November 2014, emphasized their importance for accountability and transparency, and requested member countries and institutions, such as the WB and the International Monetary Fund (IMF), to strengthen the mandate of SAIs. This often became a condition for financial support to developing countries (de Renzio, 2006; Lassou et al., 2014).

According to the International Organization of Supreme Audit Institutions (2007, p. 3), a SAI is a "public body of a state or supranational organisation which, however designated, constituted or organized, exercises, by virtue of law, or other formal action of the state or the supranational organisation, the highest public auditing function of that state or supranational organisation in an independent manner." This definition emphasizes the SAI's hierarchical level; its independence to discharge its mandates; and reporting to the parliament and ultimately the public (Akakpo, 2015; Dye, 2007). Audits by SAIs should, "create transparency, make... risk visible, and build... robust

¹ A list of acronyms is in Appendix 1.

² See: <https://www.worldbank.org/en/news/immersive-story/2018/10/17/going-above-and-beyond-to-end-poverty-new-ways-of-measuring-poverty-shed-new-light-on-the-challenges-ahead> [Assessed 10/05/2019].

and effective internal controls to contribute specifically to the prevention of corruption in line with the spirit of the United Nations Convention against Corruption ... SAIs create a climate of transparency that largely contributes to detecting and more importantly preventing corruption” [UN, 2013, p. i).

How a SAI is constituted affects its independence and effectiveness (Akakpo, 2009; Gendron et al., 2001). In most countries it is one body (e.g., Office of the Auditor-General or Court of Accounts), but Francophone Africa elected to have two possible types – the Court/Chamber of Accounts (*Cour/Chambre des Comptes*) within the judiciary and, unique in Africa, the General Inspectorate of State [*Inspection Générale d'État*³ (IGE)], similar to an inspectorate within French African colonial administrations (Gueye, 2010; Ndiaye, 1993; Wynne & Lassou, 2015). The IGE has no parallel in France or other industrialised Francophone countries. It is part of the executive branch of government and is accountable only to the President. Benin’s Constitution nominates the Chamber of Accounts as its SAI, but presidents have also mandated an IGE to fight corruption (African Minds, 2016). The Chamber of Accounts should review finance laws, conduct performance audits, and audit the accounts of central and local governments, public enterprises, and government agencies and institutions. It reports to the President, Parliament, and the public in two phases: reviewing budget out-turns and its *judgement* of the accounts (Lassou et al., 2019). The IGE conducts internal audits but it now can also audit the accounts of public enterprises, government institutions and agencies following an audit manual and standards determined by the IGE. It reports exclusively to the President.

This prompted us to investigate why these two institutions operate side-by-side, how is this institutional cohabitation sustained, and why does corruption still thrive in Benin? Benin is often cited as a model of governance, particularly in West Africa, due to its stable democratic credentials and peaceful transfer of political powers (Gisselquist, 2008) but few citizens have significantly benefitted from this (Akakpo, 2009). Like many African countries (Bakre, 2006, 2007; Blundo & de Sardan, 2003; Iyoha & Oyerinde, 2010; Osei-Tutu et al., 2010), corruption in Benin abounds, and government sector scandals frustrate development initiatives (Adoun & Awoudo, 2008, 2016; Akakpo, 2009) to the point where: “the unit of embezzlement of public resources has become the billion and corruption has now been carried out with both hands using a shovel rather than a spoon as during [the late] Kérékou’s regime [pre-2006]. Basically, the practice is tolerated to some extent” (Damiba & Badet, 2016, p. 28).

Prior accounting research has attributed corruption in Africa to neopatrimonialism and neocolonialism (discussed and defined later) (Bakre, 2007, Hopper 2017; Lassou & Hopper, 2016; Lassou et al., 2019). Understanding this and the role of accounting therein needs to recognise how colonialism ruptured traditional governance in Africa. Its ramifications are comparable in scale to those of the Industrial and French Revolutions in Europe. It prevented African leaders establishing a hegemony conducive to nation-building. Whilst neopatrimonialism exists in Benin, we doubted

³ The exact designation may vary across countries or even within the same country over time (e.g., Benin’s IGE changed to Bureau de l’Auditeur Général in 2015), but they still play the same or similar role (Wynne and Lassou, 2015).

that public officials' and politicians' corruption significantly benefitted their tribal, ethnic or regional groups, as neopatrimonialism intimates. Many leaders' and bureaucrats' villages and communities remain poor and receive little benefit (e.g. improved health services, safe water supply, sanitation, education) from their kin misappropriating government resources (Bierschenk et al., 2003; Blundo & de Sardan, 2003; Lassou et al., 2014). Hence this study turned to Ekeh's (1975) 'two publics' theory, used by Goddard et al. (2016) when studying the government's and non-government organisations' (NGO) accounting in Tanzania, to examine how Beninese accounting institutions, namely SAIs, may curb or facilitate corruption in the government sector, why corruption persists, and whether the illicit building of personal fortunes by politicians and senior public officials can be attributed to how colonialism shaped popular attitudes to the handling of state resources. The remainder of the paper is structured as follows: Section 2 reviews the background literature; Section 3 presents the theoretical framework; Section 4 describes the research methods; Sections 5 and 6 present and discuss the findings; and Section 7 provides conclusions.

2. Accounting and corruption

Some qualitative research on corruption and accounting practices focuses on accounting systems (including internal controls) and its practitioners. In Canada, Neu et al. (2013) found that the federal and provincial (Quebec) governments' accounting and audit controls constrained but also enabled corruption, aided by 'skillful' accounting by practitioners within criminal networks. Also in Quebec, a culture of collusion between elected government and municipal officials, and construction industry members made corruption a norm, reproduced in discourses of 'everyone is doing it'; and despite numerous controls, regulations, and procurement contract monitoring organizations, corruption endures (Courtois & Gendron, 2017, p. 37). However, Neu et al. (2015) argue that individuals may internalise values embedded in internal controls (including audits) and become ethical subjects, though critics argue this neglects corruption's supply side, whereby businesspersons pursue financial gain irrespective of ethical values. Thus, however desirable internal controls and auditing may appear, they "are unlikely to make a significant dent in corrupt practices to secure government contracts" (Sikka & Lehman, 2015, p. 62). A distinguishing feature of these studies is that they view corruption as an act of social and moral deviancy, whereas most research focuses on how accounting controls can curb this (following fraud triangle theory), which treats the symptoms not the root causes of corruption. This study is similarly interested in the norms governing corruption, not only of its perpetrators, but also of the wider public in an African setting.

Studies of accounting's role in curbing corruption in Africa are scant. In six Nigerian cases, professional accounting associations and auditors failed to control corporate corruption costing billions of US dollars: unethical accountants falsified documents, financial reports, and security sales. Despite a formal commitment to serve the public interest, accountants were "mere tools in the hands of perpetrators of fraud" (Bakre, 2007, p. 282). They have helped multinationals and government officials misappropriate Nigerian oil revenues (Bakre, 2006). Adopting IPSASs has not stemmed this (Bakre & Lauwo, 2016), e.g. despite IPSAS 17 stipulating fair value accounting in property valuations, historical cost accounting was used to undervalue government property

sold to politicians and their cronies (Bakre et al., 2017). Despite Nigeria being one of few African countries adopting extensive government accounting reforms, especially sophisticated anti-corruption rules, laws and institutions, many remain unenacted, thus corruption continues (Iyoha & Oyerinde, 2010). Such results are not confined to Nigeria in West Africa. A WB-led reform of the Ghana Food Distribution Corporation's financial reporting did not improve accountability or performance but continued to serve patronage politics and corruption (Uddin & Tsamenyi, 2005). In Benin, local civil servants developed and implemented a new local government accounting system to improve accountability and redress corruption but political and administrative interference reduced the gains achieved (Lassou et al., 2018). In Francophone Africa, a government accounting system imported from France that replaced an indigenously developed one failed to improve reporting and accountability or reduce corruption. The switch, under dubious circumstances involving local and French government officials, was attributed to neopatrimonialism and neocolonialism⁴ (Lassou & Hopper, 2016).

Corruption can occur anywhere – in developed or developing (African) countries, though it appears more pervasive in the latter, arguably due to different institutional safeguards, cultures, histories, and socio-political systems. Prior research tends to depict corruption as deviant behavior at odds with local social norms (Malsch et al., 2012; Neu et al., 2013), e.g. its normalization is confined to those involved (Courtois & Gendron, 2017). However, corruption is widespread throughout Sub-Saharan Africa (Stiglitz, 2002), and is often socially accepted beyond the perpetrators' circle. Moreover, African studies challenge assumptions that anti-corruption laws and regulations are “universal and uncontested” (Cooper et al., 2013, p. 440; Courtois & Gendron, 2017), have similar outcomes irrespective of context, and if legislated they will be enacted. These observations reinforced our desire to study Benin's SAI, an institution expected to mitigate corruption and monitor government expenditure that transpired to be an empty shell, and how socio-historical explanations of contemporary governance within African studies can explain this. The study builds on prior studies on the control of corruption in Benin (Lassou et al., 2018; 2020), which attributed its persistence to neopatrimonialism (Lassou, 2017) and neocolonialism (Lassou et al., 2019), by examining why corruption is socially tolerated and how colonial roots have contributed to this.

3. Civic and primordial publics: Beyond neopatrimonialism

Pre-colonial governance in Africa rested on the traditional and personal authority of kings or chiefs whose decisions and legitimacy followed customs. Traditional authority was expected to foster community members' wellbeing, not merely the chief's personal self-enrichment. To gain trust and legitimacy leaders had to allocate collective resources and services to meet community needs, and preserve law and order (Ray, 2003; Ray & Reddy, 2003; Richards, 2016). Lingering beliefs in

⁴ Neocolonialism maintains the dominance of, and exploitation by, Western actors (often former colonial powers) over subordinate states (mostly former colonies), regardless of former colonies' formal independence (Blaut, 1973; Rodney, 2018).

traditional authority persist today, though often leaders exploit it through neopatrimonialism (Cammack, 2007; Hopper, 2017; Lassou, 2017; Médard, 1983).

Neopatrimonialism combines Weber's delineation of traditional (patrimonial) and legal-rational bureaucratic authority (Erdmann & Engel, 2007). In African countries, despite government institutions and positions being formally constituted on rational-legal principles, patrimonial relationships based on personal, ethnic and clientelist ties often dominate political and administrative decisions, not invariably toward public service but often for private or political gain, (Bruhns, 2012). Thus, the public and private spheres become mixed and corruption abounds (Bach & Gazibo, 2012). If some proceeds go to the leaders' ethnic or community group this may be perceived as legitimate. Even if some of the electorate disagrees, it may be rational for them to accept and seek illicit benefits from politicians from their tribe or region (Hopper, 2017).

However, neo-patrimonialism does not fully explain the root causes and widespread acceptance of corruption in Africa. Ekeh (1975) laid the foundations for work on neopatrimonialism in a way that recognized the legacy of colonialism. Colonial ideologies emphasised: a civilizing mission to save Africans from backwardness and inter-tribal wars; that Africans were the principal beneficiaries of colonialism (which downplayed the role of taxes and the colonizer's surpluses produced by indigenous labour) (Huillery, 2014); and the need to selectively assimilate educated Africans, deemed superior to 'native' Africans loyal to local traditions and culture, into 'civilized' modern European culture (Osaghae, 2006). Educated Africans filled government positions and upon independence became political leaders (Arendt, 1976; Verschave, 1998). Alongside this, "Colonial regimes [fostered] tribalism by ... trying to channel all political and economic dealings between individuals and the state through the medium of 'tribal authorities'" (Leys, 1975, p. 199). Hence tribal affiliation became the basis for distributing power and resources.

Ekeh (1975) argued that colonialism created two publics (primordial and civic), rather than one as in the West, resulting in politics marked by ethnicity, nepotism, and corruption. The primordial public includes ancient groupings, ties, sentiments and activities within ethnic groups, and communal and village associations (including community-based NGOs), that provide essential public goods (e.g., clean water, communal health and education). Members have a strong moral stance and sense of duty regarding the communal good, manifested in their behavior in the private realm. The African populace is not inherently corrupt, especially when acting within the primordial public (Moreno, 2002): corruption at the citizen level is lower in Africa than in many other regions (Hopper, 2017).

The civic public includes members of institutions formally governed by legal-rational rules (Osaghae, 2006), e.g. the military, executive, legislature, civil service, judiciary, and police. The state is its bedrock but not exclusively. Ekeh (1975, p. 92) identifies the civic public with: "... popular politics in post-colonial Africa", claiming it is, "amoral and lacks the generalized moral imperatives operative in the private realm and in the primordial public realm." Civic public members can experience dialectical tensions because their governance activities span both publics:

they must reconcile the high morality and ethical standards expected in the primordial public with the amoral culture of the civic public, namely that it is legitimate to rob civic resources to strengthen the primordial public (Ekeh, 1975, p. 108), whereas they actually do so to primarily enrich themselves.

Ekeh attributes this to African's colonial experiences. African leaders during independence struggles accepted many colonialist precepts justifying their rule but claimed greater competency in executing them. Post-independence they often became national leaders. Colonialists had inculcated widespread popular beliefs that their systems and advice are superior, and as the new leaders lacked traditional legitimacy, they created self-serving theories reproducing colonial ideologies. For example, "The African bourgeois, born out of the colonial experience, is very uncomfortable with the idea of being different from his former colonizers in matters regarding education, administration or technology" (Ekeh, 1975, p. 102). Simultaneously, they attacked traditional bases of legitimacy using colonialist divide and rule strategies based on colonially constructed ethnic categories, partly to stymie rival claims of traditional authorities. They portrayed themselves to electorates as patrons that channel public resources, not just financial but also employment and social goods, such as village wells and roads, to their tribe.⁵ In the process, African states became "burdened by bureaucracies whose appointments are made according to tests of loyalty, and which ineffectively account for public funds siphoned off" (Cammack, 2007, pp. 601-602). Thus, some traditional obligations, albeit reconstituted according to colonial tribalism, persist legitimately in the primordial public and illegitimately in the civic public (Adabweni, 2016). However, why have so few government resources trickled down to the populace and why do they often tolerate this?

Colonisers inculcated a culture of continuing gratefulness. They presented public services and goods (such as roads, schools, health facilities, bridges), as *gifts* or *benefits* - not things financed by taxation or colonisers' yields from exploiting local resources (Huillery, 2014). This created beliefs that recipients have no right to demand the giver to account for what is given, and that the state's wealth is self-generated and inexhaustible. Moreover, efforts of anti-colonialist leaders to discredit and sabotage the colonial regime through tax evasion, strikes, insubordination to authority, and their amorality and pursuit of colonial means of rule to gain legitimation once they gained power, exacerbated popular beliefs that the state is exploitative, distinct from citizens, and thus it is legitimate to illicitly plunder its resources given the opportunity to do so (Osaghae, 2006). The state is seen as an 'Eldorado' (Verschave, 2000), hence many primordial public members believe, with no moral compunction, that it is acceptable for public servants to gain (mostly unethically) from public office (Akakpo, 2009; Verschave, 1998, 2004), i.e. the, "ideologies of legitimation invented alike by the alien colonial rulers of Africa and their African successors have given credence to the myth among the ordinary African that the civic public can never be impoverished... [A] lucky citizen of the civic public gains from the civic public, but enjoys escaping giving anything in return whenever he can." (Ekeh, 1975, p. 108). Thus, many primordial and civic public members alike see the civic public in amoral terms, "from which one seeks to gain" or steal as much as possible, like their colonial predecessors" (Ekeh, 1975, p. 100), and many

⁵ According to Ekeh (1975) the civic public's emergence created 'modern' African tribalism. Of course, tribalism was prevalent in traditional African society prior to colonialism but here it means, "where there is conflict between segments of the African bourgeoisie regarding the proportionate share of the resources of the civic public to differentiated primordial publics" (Ekeh, 1975:109).

Africans, particularly those whose primary loyalty is to the primordial public, view the state as a transactional reality that reproduces perpetual transactional politics (Adabenwi, 2016). Civic public members may make token distributions of resources to their villages and communities, but they remain poor and lack basic public services and infrastructure due to the more general diversion of public resources into private pockets (Foutoyet, 2009; Joseph, 1976; Martin, 1995; Otusanya et al., 2017).

Effective government accounting, however defined (e.g., transaction recording, control and performance evaluation, auditing) is challenging for an amoral civic public (Ghartey, 1985). To keep enjoying the millions of aid dollars and citizens' acceptance of their authority, politicians and bureaucrats must show compliance with institutional and accounting prescriptions albeit nominally. Legitimacy theory asserts that organisations must meet the expectations of external parties to survive (Wilmshurst & Frost, 2000), e.g., meeting the expectations of donors framed accounting practices in the Tanzanian public sector (Goddard et al., 2016). However, "For an organization seeking to be perceived as legitimate it is not the actual conduct of the organization that is important, it is what society collectively knows or perceives about the organization's conduct that shapes legitimacy" (Deegan & Unerman, 2011, p. 324). For example, the Ghana government adopted a financial audit scheme to fight fraud and financial mismanagement in the government sector, despite its inappropriateness, to show foreign donors that the 'necessary' accountability mechanisms to manage the funds they provided were in place – the emphasis was on the 'doing' as perceived rather than achieving the desired outcome (Rahaman, 2009). Our study of Beninese governments' attempts to gain legitimacy similarly concerns perceptions, unlike much accounting research that only examines how legitimacy stems from actual activities and operations (e.g., Collier, 2004; Rahaman et al., 2004). Incorporating legitimacy theory complemented Ekeh's work by drawing attention to how amoral civic public members bolster perceptions that they are meeting expectations, whilst frustrating development of a functioning and effective SAI.

Ekeh provided a historical account of contemporary socio-political and economic processes (Adabenwi, 2016). Nevertheless, as more contemporary researchers have noted, it requires updating to accommodate African governance changes post-independence that were neglected by Ekeh. Wars, economic crises, military rule have allegedly increased normlessness in both publics (Onuoha, 2014). Moreover, African countries often depend on powerful international financial institutions, e.g., the WB, IMF; bilateral development agencies, e.g. USAID; and NGOs, for financial assistance (Hopper et al., 2017). We label these the 'external public' in our analysis. They often request recipients of aid and loans to reform their financial governance and regulatory institutions (Andrews, 2013; de Renzio, 2006; Schiavo-Campo, 2009; WB, 2002; Wynne & Lawrence, 2012). These often include the adoption of 'modern' governance institutions (from the Western perspective) such as anti-corruption laws and agencies, a SAI, a free and independent media, and active civil society involvement (Abrahamsen, 2012; Onohua, 2014). Also, when Ekeh formulated his ideas, the role of civil society was neglected in African studies, though later he placed it within the primordial public (Osaghae, 2006). Indigenous NGOs fall within this sphere, though those supported by foreign donors arguably span the external and primordial publics.

Lastly, it cannot be assumed that all civil and primordial public members tolerate civic public amorality or that all civic public members are amoral. Increased education and urbanization may be changing attitudes.

Four central research questions emerged from the above. How have SAIs developed in Benin post-independence? Have they been effective, especially in curbing corruption? What is the nature and scale of corruption within Benin's political and government institutions? And, does Ekeh's thesis, especially regarding the lingering ramifications of colonialism, help explain this?

4. Research methods

This longitudinal case study of Benin's SAI, the Chamber of Accounts, and the IGE uses data spanning 1966 to 2018 (but some issues that emerged precede 1966). Letters requesting research access went to the SAI, the IGE and the General Inspectorate of Finance (IGF), the oldest and most active control institution in Benin, and donors involved in accounting reforms in Benin (the WB, European Union (EU), and IMF); and governance advocacy NGOs. No formal responses came before the field visit by the lead author, despite follow ups. Additional relevant organisations (e.g. GIZ, ALCRER⁶, the Treasury and Accounting Department (TAD), and another anti-corruption organisation⁷) were approached during field visits. Eventually, thirty semi-structured interviews⁸ were conducted with officials from the Chamber of Accounts (7); IGE (4) and IGF (4); civil society organisations (NGOs) (6); donors – WB (2), EU (1) and GIZ (1)⁹ – the TAD (3); a retired government accountant; and a former MP and member of Parliament's Finance Committee. Appendix 2 gives details of the interviewees and the code attached to their quotations in the results section. The main interview themes are provided below.¹⁰ The interviewees are not representative of the Beninese population but are an educated elite, most of whom, but not all, have sought accounting reforms. The donors were not Beninese, though they had extensive experience of Beninese society. The public officials fall primarily within Benin's civic public though many have been and may still identify with the primordial public. Thus, our conclusions on the primordial and civic publics' activities and attitudes draw largely on top-down perceptions of elites but given their background and experiences, their perceptions have credibility. However, interviewees from civil

⁶ Association de Lutte Contre le Racisme, l'Ethnocentrisme et le Régionalisme, a Beninese NGO.

⁷ Given the nature of their partners, the respondent requested not to disclose the name of the organization.

⁸ They include 6 interviews conducted during fieldwork on related issues by the lead author in 2012.

⁹ *Gesellschaft für Internationale Zusammenarbeit (GIZ)* is a German development agency.

¹⁰ These covered why and how the Chamber of Accounts and the IGE were created: for what role/function; what model was drawn upon and why; the extent to which and how they oversee/monitor the use of and accounting for public resources, control corruption and hold the government accountable, and its effect/impact; the challenges they face in executing their remit and why; relationships between the two institutions and how this has evolved; why are there two institutions - the Chamber of Accounts and the IGE - and what benefits and challenges this provides/poses; which institution has had more impact and why; what major reforms/changes each institution has been subjected to and why, how, and by whom; which donors are involved and how; what other actors are involved and how; and lessons learned from the experience.

society organisations purportedly represent civil society and thus provide some bottom-up input on the civic and primordial publics' attitudes and activities.

The first visit in 2015 focused on the Chamber of Accounts, the IGF, the WB and three NGOs. Only two key officials in the Chamber and the IGF respectively were accessible. The 2018 visit was more fruitful, but it proved impossible to interview many respondents given the subject matter's political sensitivity. To build trust, interviewees were informed about the ethical protocol regarding anonymity, confidentiality and being able to contact the Ethics Office of the lead author's university if dissatisfied. A helpful factor was the lead author's prior work in Benin on related subjects. Most interviews were recorded, but sometimes subjects objected – in either case, notes were taken. Informal discussions provided details not captured in formal interviews. Documents¹¹ helped augment or corroborate evidence from interviews. These included: legislative documents, control/audit reports, civil society reports on governance and development initiatives, donors' evaluation/assessment notes and reports, histories of accounting and control institutions, and newspaper articles. *Inter alia*, they helped overcome the absence of primary data for the initial years of the institutions examined (Hazgui & Gendron (2015).

After gaining familiarity with the interview and documentary data, relevant parts were coded manually. The first codes were derived top-down based on aspects of the theoretical framework, namely elements of the civic public (e.g., colonial legacy, corruption and amorality, and tribalism), legitimacy, and good governance (e.g., civil society engagement and control of corruption). Then, a bottom-up reading and coding of the data followed. This identified some themes/categories (i.e., decoupling and legal-rational bureaucracy) not within the original theoretical framework. Rather than treating these as independent categories, they were integrated into the main categories. For example, decoupling was incorporated into legitimacy, and amorality linked to control of corruption and good governance. Legal-rational bureaucracy, the official basis for establishing the SAI, the IGE and subsequent reforms, spanned most categories. This means-ends decoupling analysis (Bromley & Powell, 2012) helped capture discrepancies between policies, their implementation, and outcomes (e.g., corruption and poverty). No hierarchical order was made. Diagram 1 provides an overview of the coding.

[Insert Diagram 1 here]

Three major events: independence (1960); the new Constitution (1990); and the resuscitation of the IGE (2006) were identified as significant breakpoints marking three time periods, 1960-1990, 1990-2006, and 2006 to 2019. The data was then organized chronologically. The results were consistent over the three periods despite changes in events.

5. Context and the colonial roots of Benin's SAI and civic public amorality: 1960-1990

Benin, formerly Dahomey, a French colony from the late 19th century, is situated in West Africa. Its population of circa 11 million contains diverse ethnic groups that practice various religions,

¹¹ Appendix 3 lists the main primary documents used.

mainly Christian, Islamic and traditional. It remains severely underdeveloped and ranks among the world's poorest countries, although it has experienced economic growth over recent years. Most of the population rely on subsistence agriculture. Benin is one of Africa's largest cotton producers which accounts for 40% of Benin's GDP and 80% of its exports. There is also production of textiles, palm products, and cocoa beans. There has been a relatively free media; and freedom of assembly and association, protected by legal and constitutional provisions, which have been generally, but not always, respected by the government.¹² Since 1990 Benin has had a moderately robust democracy with some freedom of speech, fair elections and peaceful transitions of power.

Benin gained independence on August 1st, 1960. After a short period of political stability (1960-1963) various *coups d'état* ensued until 1972, with dubious elections marked by tribalism and corrupt political competition. From 1972, an authoritarian one-party Marxist-Leninist regime assumed power. Financial and macroeconomic mismanagement and corruption precipitated a crisis and unprecedented social unrest. The regime collapsed in 1989 (Allen, 1992). Under pressure from external (donors) and domestic (pro-democratic) groups a new Constitution was adopted in 1990, which marked the beginning of the current liberal democracy. Benin became the first African country to successfully transition from dictatorship to a pluralistic political system. There have been six presidential and eight parliamentary elections. In one the incumbent President lost and transferred power – a rarity in West Africa. Thus, Benin is often hailed as a model democracy in West Africa, though the Economist Intelligence Unit label it a ‘hybrid regime’¹³ and others a ‘minimal democracy’ (Gisselquist, 2008, p. 808). The President heads the state, the government and exercises executive power within a multi-party system which until recently contained many small parties. Legislative power is vested in the government and the legislature and formally the Judiciary is independent of both.

An audit institution for Benin was unnecessary during colonialism because, “*the French were in charge ...and they assumed the audit of the accounts. Our resources were part of that of the French community. Thus, the Trésor Français... [and the French] Court of Accounts oversaw the audit of accounts.*” [CC001]. An inspectorate, the IGE’s predecessor, in Dakar (Senegal) exercised internal control, and financial and administration throughout French West Africa, including Benin (Gueye, 2010; Ndiaye, 1993). Prior to granting Benin independence, the colonial administration created the *Service de l’Inspection des Finances* (Inspectorate of Finance) in 1960,¹⁴ which became Benin’s main accounting institution (Inspection Générale des Finances). In 1963, it was placed within the Ministry of Finance¹⁵ and later was split into the IGE under the Presidency, and the IGF within the Ministry of Finance. Unethical behavior and corruption in the early years after independence created distrust, especially between Parliament and the executive, which precipitated demands for an institution to monitor the executive’s use of public resources (Lassou,

¹² <https://www.ganintegrity.com/portal/country-profiles/benin/> [Accessed 14/08/2019].

¹³ Benin Country Report, Economist Intelligence Unit, 2018.

¹⁴ Decree No.49/PCM/MF

¹⁵ Decrees No. 7/PR/MFT – 19/01/1963 and No. 63-210/PR/MFT – 03/05/1963

2017). Hence, in 1966 a SAI,¹⁶ the Chamber of Accounts, was created based on the ‘*Napoleonic model*’ [CC003]. This was, according to interviewees, a ‘*French*’ proposal for the former colonial power retained considerable influence (Joseph, 1976; Lassou et al., 2019; Verschave, 1998). Its advice was widely perceived as superior, and if adopted, it could increase the government’s legitimacy, consistent with Ekeh’s assertion that, “the African bourgeoisie had no basis of legitimacy independent of colonialism” (Ekeh, 1975, p. 103). At first glance, this suggests an importation of Western governance institutions reflecting beliefs in the superiority of Western and especially French goods and services inculcated by the colonialist ideology, as noted by Ekeh (1975), but the Chamber of Accounts did not conform to institutional structures in France. A senior auditor claimed the colonial advisors:

felt that we had limited resources, financial ... and intellectual ... and they found the formula consisting of creating a Court which they called Supreme Court... within which they introduced the Chambre des Comptes [Chamber of Accounts] rather than an institution on its own... it was just a creation of the colonialist. Otherwise, there is no Supreme Court in France! Supreme Court exists in the USA but that is of a different nature from what was created for us.” [CC003].

A senior major anti-corruption NGO official claimed, “*it was a bad option*” [CSO01], for despite the stipulation for its annual reports¹⁷ to go to Benin’s President, the National Assembly (Parliament) and the public, Presidents could bypass Parliament in the budgetary process (African Development Bank, 2005). The Chamber of Accounts was one of four Chambers of the Supreme Court¹⁸ and thus part of the judiciary. The Supreme Court is the highest Court in Benin. Its mandate extended to all judiciary matters and it consisted of a Judiciary Chamber, an Administrative Chamber, a Constitutional Chamber, and the Chamber of Accounts. Its constitutional mandate was transferred to the Constitutional Court created post-1990. Its decisions and judgements are final and cannot be appealed. It is independent but reports to the Executive and to the Parliament. The work of the Chamber of Accounts initially sat uncomfortably with those of the other Chambers that concentrated on interpreting the law, an insignificant function for the Chamber of Accounts. Thus, as a senior auditor at Chamber of Accounts recounted, although, “*the judiciary... effectively exercised their mission ...of examining the decisions rendered by the ordinary courts of law... the Chamber of Accounts didn’t practically function until the National Conference [in 1990].*” [CC003]. The President of the Republic appointed senior auditors without due consideration to the SAI’s mission or needs. Interviewees commented that they were, “*judiciary magistrates with only a law background [DON03] [but] ... were put in charge of a financial function [CSO01] [and] ...*

¹⁶ The public accounts examined/audited by the Chamber of Accounts include: the *Compte de Gestion* (financial accounts) of central and local governments, the *Projet de Loi de Règlement* (draft budget out-turn), the *Compte Général de l’Administration Centrale* (general account of the central administration). In addition, the Chamber is required to conduct performance audit on government programmes and special investigations as requested by Parliament and the President of the Republic and carry out an electoral campaign audit following each election (Constitution, articles 99 and 112; Law No.2004-07). Their aim is to ensure the proper use of public resources in discharging government functions and when corruption in any form is identified, the Chamber can issue appropriate sanctions. In practice these did not materialize (Adoun and Awoude, 2008).

¹⁷ The Constitution and Law No.2004-07.

¹⁸ Ordinance No.21/PR.

they [the magistrates] put in place processes that prevented those who would want to support the Chamber from progressing [CC003]. Interviewees at the Chamber recalled that then the SAI had only two *Conseillers* (senior auditors) (Akakpo, 2010), both with a legal background and no accounting or finance training or experience, and its auditing focused on legal documents (Akakpo, 2010) rather than holding the government accountable (Damiba & Badet, 2016).

From 1972 to 1989 corruption and mismanagement across all government sectors increased (Akakpo, 2009, 2010; Gisselquist, 2008) for, as a former President of the Chamber of Accounts claimed, “*Public managers ... had no obligation to account because there was no gatekeeper, that is, a functioning Chamber of Accounts, ... they managed without any fear. And that, to a large extent, led to the widely observed mess in the management of public resources, particularly the development of corruption.*” [CC001]. Virtually no-one controlled how governments used public resources (Gisselquist, 2008). The IGE largely remained dormant until 2006 (Damiba & Badet, 2016) and although a SAI was created it had an inappropriate remit, staff, and structural location, and its auditing was ineffective, inappropriate and its control of corruption was minimal. As it did little, it had little place in public discourse, and was left unreformed until 1990 (Akakpo, 2010), when the *Conférence Nationale des Forces Vives de la Nation* recognized the need for such an institution in the new Constitution (Articles 52 and 99).

5. The SAI post-regime change - Emergence of tribalism and resistance to reform: 1990-2006

The 1990 National Conference partly attributed the financial, economic and social crisis, and widespread corruption in Benin to the Chamber of Account’s dysfunctionality. A former President of the Chamber with extensive knowledge of events recalled: “*we went to the National Conference and fortunately people [i.e. Conference members] noted the unfortunate consequences [corruption and mismanagement] of the non-functioning of the Chamber of Accounts and inserted it in the Constitution*’ [CC001]. However, the new Constitution (article 125) re-affirmed its position within the Supreme Court, and the profile and number of *Conseillers* remained similar (Akakpo, 2009, 2010). The Constitution (article 134) stipulated that, “*Presidents of Chambers and Conseillers are nominated among magistrates and senior lawyers with at least fifteen years of professional experience.*” Nevertheless, the position of *Vérificateurs*, (auditors with a public finance background) was created. In 1992 the Supreme Court President recruited five *Vérificateurs* to complement the two *Conseillers* [senior auditors]. They instigated some financial audits, not on government accounts, but on small government projects, hoping it would stimulate the government to produce accounts. To signal this in 1995 the Chamber issued, “*a provisional condemnation of the Head of the TAD for the failure to transmit government accounts to the Chamber of Accounts within the prescribed period... knowing that the accounts were not produced in the first place.*” [CC001]. This encouraged the TAD to produce government accounts for 1998 and 1999 (Akakpo, 2010) but when the President nominated a new Supreme Court President from his ethnic group, attempts to make the TAD produce auditable accounts ceased. A former President of the Chamber of Accounts recalled how,

“Among the five auditors who were recruited, ...three met the conditions to be nominated Conseillers [senior auditors]. And they were very hardworking... So, when this President came what did he do? He took the one who is from the same region [i.e. ethnic group] and nominated him Conseiller. The second one who is from a different region, Mono, he sent him to the Parquet [the ordinary law courts]. And the third one who was the first Vérificateur [auditor] recruited – and who took the initiative to approach the other two and told them ‘please come, the conditions are not great now but if we work hard... improvements will follow to make the conditions more interesting... This is a challenge that we have to overturn’ – he left him as a Vérificateur and didn’t nominate him... This Vérificateur is also from another region, Porto-Novo.” [CC001].

A former senior auditor in the Chamber commented, *“you nominate those you want, not necessarily those who deserve to be nominated.”* [CC006]. The Supreme Court President proposes candidates¹⁹ and can use any criteria, though sometimes the President of Chamber of Accounts may recommend candidates. In this instance, tribal membership was the criteria according to a senior auditor, and he *“dismantled the emerging dynamic team that started to bring the activities of the Chamber of Accounts to life.”* [CC003] The sole auditor nominated could do little and the team’s motivation declined. Interviewees claimed they became *“simple observers”* and apparently the auditor not nominated was *“traumatized for life.”* [CC003].

In 1994 the regional organisation (UEMOA)²⁰ responded to demands from donors, and sectors of civil society for anti-corruption initiatives. A UEMOA treaty (article 68) recommended member countries (including Benin) to establish a Court of Accounts but a directive²¹ was not issued until 2000. It stated that: *“there will be no sound management of public finances without an effective a posteriori control conducted by an independent financial jurisdiction with extended power and investigative capabilities. Member states must establish autonomous Courts of Accounts by 31 December 2002”*. In Benin, this meant converting the Chamber of Accounts into a Court of Accounts, a separate institution with stronger independence and specialized staff and auditors, unlike the Chamber of Accounts. Civil society organisations welcomed this for, *“rising embezzlements... billions of inflated government expenditures without anything coming out for the benefit of the population... made us ... realise that we need a functional supreme audit institution in order to bring people to account.* [CSO05]. Nevertheless, Benin ignored the UEMOA directive and retained the Chamber of Accounts as its SAI.

Following donor pressure, Benin finally produced government accounts in 2000 (Lassou et al., 2018). Some auditors at the Chamber agreed to audit them. They faced major obstacles. The TAD’s accounts lacked the source documents necessary for an audit, and the Chamber remained in a *‘very pitiful state’* with few resources (e.g., office space), *“to receive the documents should the TAD provide them”* [CC001] (Akakpo, 2010). Consequently, the auditors conducted the assignment onsite at the TAD. A former President of the Chamber recalled how:

¹⁹ Constitution, article 134.

²⁰ Benin is a member of the *Union Economique et Monétaire Ouest Africain* (UEMOA) (West African Economic and Monetary Union) covering the seven Francophone West African countries plus Bissau Guinea.

²¹ No.002/2000/CM/UEMOA.

When we started ... at the TAD, the documents they provided were such that we could hardly exploit them. Worst still, they shuffled the documents and put them in a chaotic order in a large hall... and they gave us a key for the hall. But we realized that although we locked the door when we finished our work for the day and left, other people still went in the hall behind us, which means that they had another key. So, the following day we noticed that all the documents including those already examined were shifted and mixed up again, so every day we had to start over again... After some time we gave up... They made it impossible for us. So the attempt failed... Since then, no other attempt has been made [CC001]

In 2000-2002, after further donor pressure, led by the WB, performance audits by the Chamber of Accounts and programme budgeting were introduced (2002 WB note), despite the WB previously claiming the Chamber lacked the capacity for this task. Nevertheless, auditors at the Chamber devised a plan for doing this but the WB insisted that they followed “the programme budgeting approach by the governments of Canada and Quebec”, and its “best practices” (2002 WB note). Because a programme’s performance relied on annual budget execution reports, the Chamber and the ministries shared responsibility for performance audits. A 2006 WB note stated that, “the pace at which the Chamber of Accounts examines government accounts [the *Projets de Loi de Règlement*] is slow and leads to significant delays in the transmission of the draft budget out-turn to the Parliament”. Despite subsequent improvements, ministries stopped producing performance reports (Akakpo, 2009, 2010). Yet, government auditors had welcomed the WB’s recommendations for they incorporated training abroad for up to one year, and French influence remained significant. An auditor commented:

“We all went to ... France for training ... first to the French Court of Accounts to equip ourselves with the required technical tools for the work. And then to the Chamber of Accounts of Orleans... [and] many other Chambers of Accounts in France. But with the Chamber of Accounts of Orleans, we have a real partnership and we even had French magistrates from there come to Benin to train us.” [CC001]

Interviewees at the Chamber valued their training in Canada and France as it signaled their superiority, brought ‘*respect*’ [CC004] and status with the primordial public, and helped legitimize their roles, but the training and reforms brought little benefit.

The changes were largely cosmetic responses to demands from donors and civil society. They did not significantly affect public officials’ attitude toward corruption and their unwillingness to create effective accounting institutions to remedy this (Akakpo, 2009; Lassou, 2017). As before, politicians collaborated with civil servants to nullify the Chamber’s auditing initiatives. The fate of the UEMOA directive was sealed by the civic public’s amorality. Even the late President, Mathieu Kérékou, conceded that “several Ministers in his team enriched themselves with public money” (Adoun & Awoudo, 2008, p. 31). Adoun & Awoudo (2008) list multi-billion dollars’ worth of examples. For instance, in 1999, Benin’s national fuel distribution company, SONACOP, worth about CFA49 billion (US\$98 million), including CFA37 billion cash (US\$74 million) was sold under obscure circumstances for CFA16 billion (US\$32 million) to *Continentrale de Pétroles et Investissements*, whose owner was a friend of the President. Embezzlements in the General Accounts of the Financial Administration and Draft Budget out-turn for 1999 and 2000 exceeded

CFA115 billion (US\$230 million). This excluded proceeds from other corrupt acts, e.g. in public procurement (African Development Bank, 2005).

6. Amoral and legitimacy: 2006-2018

[Insert figure 1 near here]

6.1 The resuscitation of the IGE

In 2006, under donor and civil society pressure (Eyebiye, 2010), rather than reforming the Chamber of Accounts, the newly elected President, Yayi Boni, re-established the IGE as “*a powerful institution*” [CS003]. Figure 1 traces the reporting lines of Benin’s major government audit institutions thus created and remain today. The IGE is solely responsible to the President.²² It became responsible for audits in central and local governments, public enterprises, and other matters, such as special investigations and fact-finding missions.²³ This was similar to the SAI’s mandate, though only the SAI could audit budget draft out-turns and make the “*judgement [i.e. certification or not]*” [CC001] of public accounts. The President claimed he wanted an institution ‘*close to him*’ [IG004] to promote “good governance [and] a sound management of public finances and... to fight against corruption and economic and financial crimes,”²⁴ especially by, “*embezzlers and the looters of the economy*” [CSO01]. However, several interviewees saw it as a ruse to avoid converting and rendering the established SAI, the Chamber of Accounts, functional. A senior Chamber of Account’s auditor commented:

“The President knew that Benin was one of the last UEMOA member countries yet to comply with UEMOA requirement... [to create] a Court of Accounts with more independence and adequate provisions as a SAI... He promised to do it if he wins the [2006] elections. When he assumed power, what did he do? He created the IGE and gave them all the resources they needed. Within a short period they were provided with about forty auditors, while the Chamber of Accounts ... had only ten or twenty if we add the assistant-auditors [CC001].”

To appease growing pressure for a functional Chamber of Accounts Benin’s politicians reformed the IGE in 2015.²⁵ ²⁶ Its proponents claimed corruption was the “sole threat to the country’s development ... good governance is not an option, it is a must;” and directed it to tackle “frauds, contract inflation and other acts of poor governance.”²⁷ To its credit, the IGE uncovered ‘*small fraudsters and embezzlers*’ [CSO02], and ‘*unmasked*’ [CSO06] some opposition members, which produced, ‘*a lot of noise, some showoff actions*’ [CSO01] but, as a senior official from an advocacy NGO wryly intimated, this was primarily to gain legitimacy (African Minds, 2016):

²² Article 8, decree N.2006-627.

²³ Decree No.2006-319 – 04/12/2006

²⁴ See: ORTB news of 22 June 2015: <http://news.acotonou.com/h/62579.html> [Accessed 27/04/2018].

²⁵ Decree No.2015-394

²⁶ In 2016, the IGE was reformed again and became Bureau d’Analyse et d’Investigation (i.e., Bureau of Analysis and Investigation, following a new President being elected (decree No.2016-366).

²⁷ See: *La Nation* of 22 July 2015: <http://news.acotonou.com/h/66289.html> [Accessed 28/04/2018].

“There is a lack of will to fight corruption through institutions, such as the Chamber of Accounts... But under donors’ and civil society pressure, they [politicians] want to show that they are doing something. That’s what they do with the IGE. It has always been like that in this country. These are artifices that they use as political tools. The institution [IGE] is used to conduct audit investigations... but only the President knows what is done and uses it for what he wants. It is to bypass the Chamber of Accounts ... The results of such investigations are used to blackmail the opposition and sometimes his own followers to ensure their loyalty. There is no real will to go for a sound management of public finances for the public interest.” [CSA03]

A senior IGE official acknowledged that, “*it is normal he [the President] uses it [the IGE] however he wants*” [IG003]. Critics claimed it was established to consolidate the President’s political and economic power. Although the IGE produced “fifty major audit and investigation reports which were transmitted to the President ... very few resulted in any action from the government in terms of follow-up or sanctions” (2015, IGE note). Several corruption scandals were identified but no reports went to any anti-corruption agencies or the Justice Department to instigate prosecutions. Instead they often became “blackmail tools to obtain the political allegiance of certain actors including public directors, local political leaders or businessmen” (African Minds, 2016, p. 72). A minister who uncovered a corruption dossier of a predecessor sent it to the Justice Department, believing ‘that was the right thing to do’, was imprisoned for doing so. A public enterprise director who declined requests to make fraudulent disbursements suffered a similar fate (ibid).

6.2 A weakened SAI

Meanwhile the Chamber of Accounts remained ineffective. In 2007, it was mandated to audit the campaign expenses of election contestants,²⁸ but for the 2015 parliamentary election, “only 5 out of 20 political parties or alliances ... submitted their campaign accounts and the audit reports issued bore little resemblance to excessive campaign spending” (Damiba & Badet, 2016, p. 210). This brought public criticism of the Chamber for not seeing the obvious.²⁹ A former President of the Chamber excused this stating, “*how many are we to do the job? ...I even suggested that this mission [control of campaign expenses] should be taken away because the way it is conducted makes it meaningless.*” [CC001] The exercise was ceremonial and pointless (Damiba & Badet, 2016) as the Chamber lacked resources.³⁰

In 2011, political leaders and senior public officials were required to declare their property at the beginning and end of their public office and justify differences. The law³¹ stated that the Chamber of Accounts and the Appeal Court should inspect these and initiate prosecutions if they suspected any illicit enrichment. However, four years later, only one Minister upon taking office and five MPs of the seventh legislature have made a declaration: all 83 MPs of the sixth legislature and thousands of other public officials did not do so either (Autorité Nationale de Lutte contre la Corruption, 2015). The few declarations made were not audited because ‘*Auditors at the Chamber*

²⁸ Law No.2004-07 (article 46).

²⁹ See: *La Nation* of 22 July 2015: <http://news.acotonou.com/h/66289.html> [Accessed 28/04/2018].

³⁰ See, http://recef.org/wp-content/uploads/42_AKAKPO.pdf [Accessed 15/06/2019].

³¹ Law n° 2011-20, article 4.

of Accounts don't have the skills to conduct such an audit... and the law to outline how to do it has not been issued' [CSO003].

Parliamentary scrutiny and authorization of government budgets remained slight (Adoun & Awoudo, 2008; Cour Suprême, 2009; Akakpo, 2009). In 2014, a new Organic Law³² mandated the Chamber of Accounts to audit the 2013 *Projet de Loi de Règlement* and send their report to Parliament, after donors made aid conditional on Parliamentary budget out-turn approvals. The Ministry of Finance granted the Chamber extra resources, but they could not complete the task. In 2015, donors reiterated their demands and eventually, the Chamber sent their audit to Parliament. It lacked detail. A senior government auditor acknowledged that, “*We only did what we could*” [CC003], and a WB official added that, “*they cleared the backlogs but there is no ... quality in what they did*” [DON01]. In October 2015, Parliament approved the *Lois de Règlements* from 2009 to 2013 (Damiba & Badet, 2016, p. 71). Their summary report examination was cursory as the Parliament examined all five years’ accounts simultaneously because “the structure of the accounts of each fiscal year is identical”³³ (President of Parliament’s Finance Commission). It followed the letter of the law but not the substance. Damiba & Badet (2016) likened Parliament’s control of the executive’s budget to ‘*barking*’ with no impact on government wrongdoing. Consequently, according to a former senior auditor at Chamber of Accounts:

“There is a disastrous management of public resources. Nowadays, the authorization is no longer necessary to execute public revenue and expenditures... the budget does not mean anything in the logic that develops within our administration... corruption, don't mention it... [including] direct withdrawal of cash.” [CC006]

Currently, the Chamber of Accounts “does not cover 1/10th of its mandate” (Damiba & Badet, 2016, p. 51) and, according to a senior auditor,

“It only examines about 40/1,000th of reports [i.e. 4%] expected per year... Those in charge of managing public affairs don't have the will to make things work... so that they can take advantage of the chaos. It is a system that is maintained by the highest levels of the public sector: the legislature, the judiciary and the executive.” [CSO03]

The government claimed that the Constitution³⁴ stipulated that any reform of the Chamber of Accounts required a constitutional amendment. Previous attempts to amend the constitution to lengthen the President’s tenure of office had failed due to popular ‘anti-revision’ campaigns³⁵ (Jeune Afrique, 2018). A senior NGO official explained how this,

“... started with the late President Kérékou [1996-2006] ... He wanted to increase the number of terms... and that brought an outrageous anti-revision campaign... Similarly, a campaign was organized

³² Law No.2013-14 (2013)

³³ See: *La Nouvelle Expression* of 12 October 2015: <http://news.acotonou.com/h/70619.html> [Accessed 19/06/2018].

³⁴ Articles 52, 99 and 112.

³⁵ See: *Jeune Afrique* of 06 July 2018: <https://www.jeuneafrique.com/589371/politique/benin-le-parlement-soppose-a-nouveau-a-la-revision-de-la-constitution/> [Accessed 12/08/2018]; Beninwebtv of July 2018 <https://beninwebtv.com/2018/07/benin-nouvel-echec-de-la-revision-constitutionnelle-une-pilule-amere-pour-les-pro-revisionnistes/> [Accessed 12/08/2018].

against the revision proposal by Yayi [2006-2016]. He had a good proposal, but he wanted to hang onto power even though his official statement was ‘*I don’t want to stay*’... With Talon [the incumbent President], it was practically a parliamentary vote buying ... The document submitted by a group of experts commissioned and paid millions of our francs was modified, fiddled. So the constitutional revision proposal finally submitted was not what the experts proposed... Thanks to the vigilance of some people ... the proposal would have passed with massive corruption. One cannot want to revise a public document for the good of the population and put in money to corrupt those involved to pass it... You can ask whether we have evidence... Those who were corrupted disclosed³⁶ it in the end.” [CSO02]

When in 2018, another constitutional revision attempt failed in Parliament, the government claimed widespread support amongst MPs warranted another referendum. They attached the creation of a Court of Accounts to the revision to increase its appeal. The former Constitutional Court President claimed this was unnecessary as it was merely executing a UEMOA decision:

“The code of transparency in the management of public finances in the UEMOA zone stipulates that public finances and related policies are subjected to the external control by the Court of Accounts. The [creation of] the Court of Accounts is therefore in compliance with a requirement of a regional integration organization (of which Benin is member). We don’t need a referendum to create the Court of Accounts... The judicial statute of the proposal to create a Court of Accounts constitutionally in Benin is not the same for the judicial statute of a simple revision proposal. I am deeply saddened that the question of the Court of Accounts is part of the referendum.”³⁷

When this constitutional revision failed due to popular condemnation, the government blamed the opposition for blocking the creation of a Court of Accounts (Jeune Afrique, 2018). It remained unreformed, within the judiciary [allegedly the second most corrupt institution in Benin (Economist Intelligence Unit, 2012)], and starved of resources, while the IGE was well resourced and staffed by government nominees. A senior government auditor commented, “*It is a political choice. The IGE is an institution in the hands of the President that allows him to conduct opportunist control to showoff... which is not the case for the Chamber of Accounts... He placed his henchmen at the head of this institution [the IGE] to use it as he wishes.*” [CC003]

A WB official summarized the amorality of the civic public, its disconnection with primordial groups, and its ramifications for the SAI thus,

“When people assume power, at the end of the day, they do what is in their interests. They are not there primarily for the public interest. Don’t be fooled into believing that... The control institutions are weak, especially the Chamber of Accounts. It is not by chance. They want to keep staying in power ... You want them to do things that would work against themselves, against their own interests? That’s not possible... So they create confusion, they create a mess and within that mess everyone finds something

³⁶ Rosine Soglo, the senior MP in Parliament, confirmed that MPs “received money” including herself to pass the constitutional revision. See: *RFI* of 05 April 2017: <http://www.rfi.fr/afrique/20170404-benin-parlement-refuse-examiner-projet-revision-constitutionnelle> [Accessed 25/07/2017].

³⁷ See: *La Nouvelle Tribune* of 14 July 2018: <https://lanouvelletribune.info/2018/07/benin-me-robert-dossou-on-nas-besoin-de-referendum-pour-creer-la-cour-des-comptes/> [Accessed 12/08/2018].

to 'eat'. ... There are technical problems, but they are submerged by political considerations, people scramble everything to create confusion, and the [technical] problems are not solved." [DON01]

6.3 *The exercise of tribalism, the colonial legacy and popular toleration of corruption*

Our research found evidence of neopatrimonialism but the illicit diversion of public resources to this end was slight compared to that going to civic public members. The origin of neopatrimonialism, as Ekeh claims, lies in the colonial experience that brought modern tribalism.³⁸ Its corollary is the civic public members' treatment of public office. Many interviewees believed leaders should favour people from their regions and/or tribe and when power shifts, new incumbents should do likewise. For example, according to a former auditor, in the early 2000s a new Chamber of Account's President from a different ethnic group than his predecessor, exercised tribalism:

"Because I am not from the North, he didn't want to nominate me... We were three including himself that met the conditions and there were four positions, and then he was nominated President of the Chamber. Then, he nominated the second one, who was from the same region, as President of the Second Section ... [and] in order not to nominate me, he accumulated the other three positions for himself." [CC005]

However, the auditor accepted this as legitimate and told the President, "*It is your right... I am not complaining.*" [CC005], though he subsequently left the Chamber.

Many civil society interviewees knew this had a negative impact but they claimed that amorality and occasional tribalism in public office was widely accepted as normal and legitimate as the following quotations illustrate: being a 'good' civic public member depends on their ability to "build a fortune" in terms of, "*the number of houses... the number of cars, the number of their children and siblings schooled overseas... all funded from their function in the government. You get into the government to make money, to fill up your personal coffers... That is the general perception.*" [CSO02]; '*When you accede public office, you face mounting pressure to make fortune*' [CSO001]; '*You cannot have been a Minister and not enrich yourself... That's our conception, and it is not just those who are illiterate from a lower class, it is the same attitude for the literate ones*' [CSO003]; people would be '*shocked*' [CSO001] if someone within the first months of assuming a government position had not laid the foundation of "*a multi-level building*" [CSO002] and did not drive '*a new four-by-four car*' [CSO001]; '*some people have occupied high public offices ... and did so with probity ... they did not use their position ... to enrich themselves... but these people are often mocked. People say they are idiots, you cannot have been a Minister and not have [big] cars [for example].*' [CSO003]; and, "*It is not necessarily the merit that one looks at... [if] you are at a position where you can influence the outcome of a test [or a nomination]*"

³⁸ Modern tribalism, as opposed to the traditional one which refers to people of the same ethnicity or group, has been extended to refer to people from regional area such as the South or the North, where there are many traditional ethnic groups. Modern tribalism refers to the division between regional groups created by the colonial practices and treatment of indigenous groups that transcend into post-colonial social, religious, and political life of many African societies.

and you have a 'parent' from your village, your region and you know him and you don't let him through... people [from your village or region] won't believe it." [CSO06] Even a civil society activist acknowledged their vulnerability to pressure from family and friends to do likewise: *'the pressure is there, I have friends who would ask me favours; and that is why I am not aspiring for any high public office ... the way I feel, it will be difficult for me to resist. I won't hide it to you'* (CSO003]. Thus, "honesty is not a virtue but an imbecility to which only idiots cling" (Adoun & Awoudo, 2008, p. 48). A former Minister, Ganiou Soglo, stated that "people don't like virtuous men in Benin. You are given consideration when you know how to steal with confidence [in public office]" (Damiba & Badet, 2016, p. 34).

There were isolated exceptions. A Beninese working in a donor office recounted how most mornings his hometown mayor received and resolved personal issues of community members by paying for medicines, school fees, and food, though he acknowledged this was unusual. A civil society official recounted how an MP from a Northern region gets elected: *'He built some houses by the University of Abomey-Calavi [in the South] and lodges some of the students from Matéri, Cobli, and Tanguiéta [i.e. Northern towns]... and during elections he makes them campaign for him in those towns... other politicians do similarly'* [CSO006].

Some interviewees linked citizens' reluctance to make the civic public accountable to beliefs that public resources are the property of public office holders who are 'benefactors' that present public goods as gifts like the colonial masters (Huillery, 2014). For example, a former MP commented: *'Anyone [i.e. citizen] here would tell you that Yayi Boni [former President] has built a road – is it him who built roads with his money?'* [AN001]. A former MP and Finance Committee member added:

"People think that public resources do not belong to the individual citizens, so they [i.e. public servants] can use them as they want and no-one should ask them to account... So when you trust them with public money to do something, they don't do anything and all the money disappears ... The common saying is that you can't ask someone to prepare some sauce and prevent them from tasting it. Thus, people find it normal that the one in charge of state resources uses those resources for themselves, not for public goods." [BAN02].

A government official elaborated this:

"The colonizer gave our people a sense of charity regarding public money whenever they did something for them and never gave them the notion of responsibility when it comes to handling public resources... Whenever they built something for the public it was presented as if it was a favour, not that it was done with public monies... They never gave accounts to the citizens. So they [citizens] don't believe that it is an obligation for our leaders to give accounts." [GOV01]

This is understandable from a citizen perspective. In the local context, and probably more generally, it is unacceptable for the receiver of a 'gift' to request the giver or benefactor to account for what is being given. Instead, the expectation is an expression of gratitude by the recipient. Thus, say upon building a school or a community health centre, community members often praise the government or local authorities rather than asking for details on resources employed and whether the outcomes adequately reflect their cost. An interviewee illustrated this: *'Yayi Boni*

[former President] is paid millions [of our currency] to build infrastructures... He built some roads and people went on a march to thank him.’ [CSO006]

Some interviewees linked citizens’ unwillingness to make politicians accountable to continuing traditional beliefs about authority. For example, a former MP claimed that:

“Our cultural and traditional ways of doing things have transcended into our mode of governance... and accounting... and this facilitates poor governance ... It is understood that the traditional Chief, the king, owns everything in the state...[Yet] he ensures fair allocations of resources. [So] no-one asks him to account... People confound elected officials with traditional Chiefs and find it normal not to ask them to account. Those who dare to ask ... are seen as against the officials... It is a cultural phenomenon that prevents the citizen to understand that it is public money that [the political leaders] spent and should be asked to account” [AN001].

A retired government official attributed the roots of tribalism in Benin’s public administration to the colonial regime. Then those selected for school and placed in key administrative positions came mostly from the South, and they governed their Northern counterparts, often unfairly.³⁹ Most public facilities and infrastructures were built and developed in the South, albeit unevenly. However, when France granted independence, the French shifted power to Northerners. The message was, as an interviewee claimed: “*you have been deprived, disadvantaged for a long time... now it is your turn. Do to them the same.*” [GOV01]. Today, although civil society organisations complain that regionalism or tribalism goes beyond the notion of ‘*son of the region*’, it remains a political instrument in elections (Damiba & Badet, 2016, p. 25), albeit exercised frugally. For example, some interviewees claimed that during the last Presidential elections, people from Southern areas voted for the incumbent President, not because they were from the same ‘traditional’ ethnic group, but because they identified themselves and those around the President as ‘*Southerners*’. When a leader assumes power, s/he is expected to rectify ‘injustices’ by prioritizing their region at the expense of others, and so the process continues. Ekeh (1975, p. 98) labels this ‘*divide et impera*’ (divide and rule) “to create disharmony between groups”, which helps justify interventions by the former colonial power, not least to keep order (Verschave, 1998).

However, the civic public often uses tribalism as a cloak for self-enrichment rather than benefiting their tribe (Verschave, 1998; 2000). For example, Abomey, the hometown of the first Beninese President in the current democratic era, remains one of the poorest cities in Benin.⁴⁰ A senior official from a major civil society organization explained:

“Sadly, the public is powerless... The leaders enrich themselves and don’t care about the general public... not even where they come from [i.e. hometown]. The institution created to do something about it [the SAI] is not really fit for it... If you want, you can go to the village of some of them [politicians] and see for yourself. Schools: the quality of teachers, the infrastructure [is poor], but the guy is amassing a fortune and doesn’t care... All they do is distribute money in election time.” [CSO01]

Another NGO official commented, “*You don’t have to go far to see the effects of the prevarication, the looting of public funds by the leaders... It doesn’t spare anyone... Housing problems, power*

³⁹ Like the Kenyan experience under British colonization (Leys, 1975).

⁴⁰ See for e.g.: <https://www.insae-bj.org/images/docs/insae-publications/autres/Note-sur-la-pauvrete/Note%20sur%20la%20pauvrete-final.pdf> [Accessed 30/06/2019].

[i.e. electricity], unemployment, water to drink. It is worse when you go to the villages.” [CSO03]. Contrary to Ekeh’s analysis, this study found little systematic connection between the civic public’s wealth and their primordial groups’ wellbeing. Attributing Benin’s civic public’s amorality just to tribalism is an oversimplification. Most leaders (including former Presidents) are rich while their former communities remain poor.

6.4 *The powerful external public*

Apart from the 1990 new Constitution in the heady days of the new democratic regime, and despite politicians frequently proclaiming the need to curb corruption, most government accounting reforms, including the structure and role of the SAI, followed international financial institutions and donors (labelled here as the *external public*) making them a condition for financial aid. A former Chamber of Account’s President commented,

“Almost all reforms undertaken in public financial management are driven by donors... It has become the song of the government when we need to do something. Too bad! It is unfortunate... The vote of the *Loi de Règlement* is because they requested it... My own nomination was because of them [including] the African Development Bank...; the first computers for the Chamber were donated by the USAID [United State Agency for International Development] ... our training in France was funded by the Government of the Netherlands.” [CC001].

However, changes were largely cosmetic and only partially or not implemented. A civil society interviewee commented,

“They are very ingenious. Since they don’t want to do it [*i.e.* the Chamber of Accounts auditing the *Projet de Loi de Règlement* and report to Parliament] but need to demonstrate to donors that they do, so they bury that reform by provisions that nullify it and advance the hidden political agenda of the president.” [CSO01]

The civic public’s SAI strategy has paid off. For example, when the government linked the creation of a Court of Accounts to other Constitutional reforms, donors appeared to accept this. For instance, a donor official commented that, “*progress has been achieved, the examination of the Projets de Loi de Règlement by the Chamber of Accounts and the Parliament is up to date.*”, so they released their budget support claiming that, “*they [i.e. politicians] are receptive to the reform [i.e. the creation of the Court of Accounts] ... but the political climate has not been favourable.*” [DON03]. Similarly a WB official claimed, “*the government is making some efforts in the area of corruption ... [with for example] the IGE*”; a GIZ official commented, “*the IGE’s work is in the control of corruption*”; and an IMF country report noted “*progress in fighting corruption in Benin*” (IMF, 2018:10) despite acknowledging that reforms of audit institutions, particularly the SAI, have lagged. Thus, donors have been broadly satisfied, though a WB official conceded that, “*if we did not include such conditionalities [i.e. regarding the Loi de Règlement] in our budget support we would not have achieved the progress.*” [DON01].

6.5 *Civil Society*

Nevertheless, the primordial public's toleration of the civic public's corruption was not universal and may be waning, as is evident in anti-corruption campaigns, and successive presidents making curbing corruption central in election campaigns. Such dissatisfaction may be due to unrequited expectations of neopatrimonialism oriented to tribalism, or simply revulsion at the scale of corruption. Civil society in Benin has become more active in political affairs and more effective than the government in uncovering corruption cases.

A 2017 civil society consortium note stated that “fighting corruption begins with the obligation to give accounts” but “the financial jurisdiction [i.e. the SAI] has not been reformed adequately ... thus, none of its missions has been effectively carried out”. The leading local NGO network, FONAC, has prominently campaigned against corruption and identified “new corruption scandals worth several billions [of local currency]”⁴¹ (i.e. millions of US dollars) involving fake overseas missions and fake or inflated invoices/receipts. Support and protection from the external public has been important to domestic NGOs. For example, the President of FONAC acknowledged that without the Netherland's forceful pressure regarding a water and sanitation project they funded, no-one would know about the scandal that made the government commission an investigation.⁴² Similarly, USAID works with local government leaders, civil society leaders, journalists, and students to raise awareness of high-level corruption, and to reduce the legal impunity of perpetrators.⁴³ During a news conference in August 2019, two major civil society groups – ALCRER and Social Watch Benin – concluded that corruption is ‘systemic, trivialized and tolerated’ in Benin.⁴⁴ Many civil society interviewees claimed that the establishment of a special court by the current government to tackle corruption had helped reduce petty but not high profile corruption: ‘we have the impression that those involved in petty corruption have refrained a bit, but we are not sure about grand corruption or that the amount of corruption has gone down... because those who are in power are very smart and very astute. They are not virtuous, and they steal too’ [CSO006]

The major press and media outlets are under government control, but some newspapers have reported major scandals. For example, in 2018 when the Ministry of Sustainable Development bought 84 motorbikes, *L'Evènement Précis* claimed the prices paid exceeded six times their market price.⁴⁵ Newspaper headlines have proclaimed how institutions charged with remedying corruption are failing, e.g., ‘fight[ing] against corruption in Benin: a real folklore’ (African Minds, 2016) and “Corruption, clientelism, nepotism, prevarication, insider trading ... the governance of public finances [in Benin] has become hopeless in recent years” (*Fraternité*).⁴⁶ A civil society

⁴¹ See, *La Nouvelle Tribune* of 18 November 2014: <http://www.lanouvelletribune.info/benin/21956-benin-jean-baptiste-elias-denonce-de-nouveaux-scandales-de-plusieurs-milliards> [Accessed 09 November 2015]

⁴² See, : <https://oceanfm.info/jean-baptiste-elias-au-sujet-de-laffaire-ppea-ii-yayi-doit-sortir-les-autres-dossiers-de-detournement/> [Accessed 09/11/2015].

⁴³ <https://www.usaid.gov/benin/anti-corruption> (accessed 3/11/2019).

⁴⁴ See: <https://www.les4verites.bj/des-dossiers-de-alcrer-et-social-watch-devant-la-criet-et-des-tribunaux/> [Accessed 30/11/2019]

⁴⁵ See: *L'Evenement Précis* of 16 March 2018: <http://levenementprecis.com/2018/03/16/exhortation-a-la-reprise-du-travail-suite-aux-dernieres-negociations-le-gouvernement-lance-un-appel-republicain-a-tous-les-travailleurs-2/> [Accessed 14/07/2018].

⁴⁶ See: *Fraternité* of 17 June 2016: <http://fraternitebj.info/politique/article/lutte-contre-la-mauvaise> [Accessed 27/04/2018].

interviewee commented that without civil society activism and media reporting, “*no-one would know about it.*” [CSO04].

Protests, freedom of speech, and exercising change democratically were possible after 1990 but this is proving fragile. Governance achievements in Benin are under threat.⁴⁷ Since his election in 2016 as President, Mr. Talon, one of the 15 richest persons in Africa, known as the ‘King of Cotton’ after acquiring privatised corporations in the 1990s, allegedly through political connections, has failed to get Constitutional reforms passed to extend his presidency. Subsequently he appointed loyal officials mostly from his own region; closed prominent newspapers and television channels; banned opposition parties, with the Court’s approval despite it being allegedly unconstitutional; and jailed political opponents. In April 2019 he maintained power when only two parties supporting his government presented candidates for the parliamentary elections. The multitudinous small, often regional parties were unable or unwilling to pay a new and large levy to participate or were allegedly prevented by the Interior Ministry or the electoral Commission. Only 23% of the electorate voted (in previous elections it was circa 68%). Street protests were violently put down culminating in deaths. As Onuoha (2014) notes, transition in Africa is at the mercy of violent political crises.

6.6 Continuing corruption

According to GAN Integrity, corruption permeates most governmental sectors – they rated the customs and tax administrations, the police, the judicial system, and public procurement as very high risk and public administration as high risk.⁴⁸ The 2018 Corruption Perceptions Index from Transparency International gave Benin’s corruption score as 40 and ranked it 85th of 150 countries. Its lowest score (i.e. 77) was for 2004 and the highest (i.e. 121) in 2006. Since then it has decreased gradually and was 80 in 2019.⁴⁹ Transparency International in 2014 commented, “Corruption permeates all levels of government operations, from daily interactions between citizens and low ranking civil servants to high level corruption schemes involving senior officials. Recent corruption scandals involving the highest members of government could potentially undermine the long-term credibility of the government’s anti-corruption efforts and citizens’ perceptions of its political will to effectively fight corruption.”⁵⁰ Recently, at the National Days of Governance, the current President, Patrice Talon, claimed, “systematic and *tolerated corruption* has become embedded in Benin and is an obstacle to providing quality public services and reducing poverty... Weaknesses within the judiciary, the financial jurisdiction, and civil society are the root causes” (République du Benin, 2017:8).

⁴⁷ See, *Financial Times*, 2019. <https://www.ft.com/content/7fc32690-6bff-11e9-80c7-60ee53e6681d>; New York Times of 4 July 2019, <https://www.nytimes.com/2019/07/04/world/africa/benin-protests-talon-yayi.html>, and Africa Centre for Strategic Studies, May 19, 2019, The Testing of Benin’s Democracy By Mark Duerksen <https://africacenter.org/spotlight/the-testing-of-benin-democracy/>

⁴⁸ www.ganintegrity.com/portal/country-profiles/benin/ [Accessed 3/12/2019].

⁴⁹ <https://tradingeconomics.com/benin/corruption-rank>, accessed 14/08/2019.

⁵⁰ https://knowledgehub.transparency.org/assets/uploads/helpdesk/Country_profile_Benin_2014.pdf accessed 3/11/2019.

Yet the lack of a strong SAI and an integrated information system has meant customs officials⁵¹ and “*political officials*” [CSO02] can collude in corrupt acts with impunity. A former TAD Head commented how, “*customs revenue must go through another post [for clearing at the Presidency] before being recorded at the Treasury... That’s how it is done.*” [TAD01] On television,⁵² a former Minister of Secondary Education described how government officials and businessmen diverted billions of tax revenue set aside for reconstructing public infrastructures and buildings across cities that would host the CEN-SAD⁵³ summit. He said:

“There is no financial year without financial scandals ... the Francophonie conference – its organisation involved a lot of misappropriations. They [i.e. the government] did not follow the amounts that were budgeted. ... MPs wanted to investigate whether the amounts spent on road constructions, city infrastructures building etc. had been as expected and accounted for. I was the rapporteur of the committee set up to conduct the investigation. But the investigation failed because we were unable to talk to anyone who spent the money. We could not even corroborate what we noted from hearsay ... [For example], no-one can tell us today how much it cost to build the CIC [Centre for International Conference]”.

Embezzlement is estimated to cost Benin US\$1 billion annually (Economist Intelligence Unit, 2012). In the power sector for example, estimated losses from corruption range from CFA 5.4 billion (US\$10.8 million)⁵⁴ to FCA 45 billion (US\$90 million).⁵⁵ As Ekeh (1975) concluded, the apex of civic public amorality is persistent corruption. A former senior auditor at the Chamber of Accounts commented, “*Benin has reached such a level of rotteness today that I can hardly imagine how we can get out of it... No-one questions where the money comes from*” [CC006]. Interviewees claimed that, “*scandals ... are numerous... and because the financial jurisdiction [i.e. the SAI] is not functional, people don’t know.*” [CC006], and because the Chamber of Accounts is, “*handicapped*” [CC007], it is, “*difficult to have reliable estimates of the size of corruption, embezzlements... fake procurement... and other corruption practices.*” [CC006]. Secrecy has facilitated this because, according to an interviewee,

“In Benin everything is confidential... Access to information is strictly controlled... Even the government budget is confidential... The Chief must not be controlled. The mechanisms for embezzlement and conflict of interest are put in place by the government ... look at the scandals: procurement of agricultural equipment, PPEA II [procurement of safe water and sanitation⁵⁶], Maria-Gléta [a power project that became a white elephant⁵⁷], you name it, all happening within the government... How do you expect the IGE which is under the command of the government to denounce its boss?” [CSO02].

⁵¹ Among the most corrupt in Benin (Economist Intelligence Unit, 2012).

⁵² See, <https://www.youtube.com/watch?v=toSPwsFKaE0> [Accessed 21/12/2013].

⁵³ Community of Sahel-Saharan States which includes: Benin, Burkina-Faso, Cote d’Ivoire, Djibouti, Somalia, Mauritania, Chad, Soudan, Niger, Mali, Senegal, Nigeria, Togo, Tunisia, Guinea, Central African Republic, Egypt, Libya, Comoros Islands, Gambia and Eritrea.

⁵⁴ See: *24 Heures au Benin* of 28 May 2015: <https://24haubenin.info/?Yahouedehou-Okounlola-A-quand-la> [Accessed 17/05/2017].

⁵⁵ See: *Adjinakou* of 9 December 2013: <http://news.acotonou.com/h/12784.html> [Accessed 17/05/2017].

⁵⁶ See also, Lassou et al. (2018)

⁵⁷ See: *Adjinakou* of 9 December 2013: <http://news.acotonou.com/h/12784.html> [Accessed 17/05/2017].

Benin's weak business environment continues to deter domestic and international investors – it ranks 153 out of 190 countries in the World Bank's Doing Business report.⁵⁸ Despite annual GDP growth of 4 to 5% over the past decades, poverty has risen from 37.5% of the population in 2006 to 40.1% in 2015.⁵⁹ According to the French newspaper, *Le Monde*, when Benin's incumbent President, Patrice Talon, met the French President, Emmanuel Macron, he acknowledged that “only a few people, including myself benefited from poor governance, and unethical practices.”⁶⁰ The diversion of public resources into private pockets has consequences. For instance, political and business officials misappropriated funds, partly from the Netherlands Government (circa US\$16 million) to provide safe water and sanitation for poor rural communities left them without safe water.⁶¹ No political official involved was sanctioned, and the Minister cited by the audit report was cleared.⁶² He is now an MP. The reality remains essentially unchanged, corruption flourishes, and the audit institutions remain ineffective. Civic public amorality abounds.

7. Conclusions

How did SAIs develop in Benin post-independence? Before granting Benin independence, the colonial power, France, created government accounting institutions, that later were split. One, the IGE, lay largely dormant until 2006. In 1966, upon French advice, the Chamber of Accounts was created within the Supreme Court and became the SAI. However, these institutions differed from those of France. Whatever, effective government accounting and auditing was minimal during a turbulent period of misrule and numerous political coups.

1990 saw the restoration of a democratic regime, one of the most durable and effective in Africa. For example, following elections there were peaceful changes of Presidents. The new Constitution reaffirmed the Chamber of Accounts, still within the Supreme Court, as the SAI. It was charged with auditing government accounts and sending its reports to Parliament, the President and the public. However, progress was tardy and Parliamentary scrutiny cursory. Initially the SAI was staffed by lawyers with no accounting or auditing experience or qualifications. Given this, and their location in the Supreme Court, their work largely focused on legal interpretations. In 1992 auditing positions were created and filled but no audits materialized as no government accounts were produced until 1998. In 1994 the regional organization, UEMOA, instructed its members to establish autonomous Courts of Accounts but Benin has not complied. The 2000 accounts were delayed, and a new team of qualified auditors tried to audit them, despite inadequate staff numbers and resources, but this was frustrated by some civil servants. When the President replaced the head

⁵⁸ <https://www.worldbank.org/en/country/benin/overview>, accessed 14/1/2020.

⁵⁹ See: <http://www.worldbank.org/en/country/benin/overview> [Accessed 15/07/2018].

⁶⁰ See: *Le Monde* of 06 March 2018 https://www.lemonde.fr/afrique/article/2018/03/06/a-paris-le-president-beninois-entre-mea-culpa-volonte-de-reforme-et-cooperation_5266454_3212.html [Accessed 14/07/2018].

⁶¹ See: *RFI* of 17 May 2015: <http://www.rfi.fr/afrique/20150517-benin-investiture-deputes-fond-scandale-detournement-barthelemy-kassa-eau> [Accessed 28/04/2018]; <https://www.lanationbenin.info/index.php/actus/159-actualites/11349-scandale-du-ppea-ii-le-bureau-de-l-auditeur-general-livre-la-substance-du-rapport-d-audit> [Accessed 28/04/2018].

⁶² See: *RFI* of 17 May 2017: <http://www.rfi.fr/afrique/20170517-benin-ancien-ministre-barthelemy-kassa-beneficie-non-lieu> [Accessed 28/04/2018].

of the SAI with a loyal member of his tribe, the new head made appointments to the SAI using the same criteria. The auditors became demotivated and several left. Under WB pressure, performance auditing was introduced, based on a Canadian model, but the Ministries soon ceased producing performance reports, and government accounts were slow to materialize. Hence no performance audits ensued until 2015. Then five years (2009 to 2013) of government accounts, i.e. budget out-turns (or *Lois de Règlement*), were rudimentarily audited and quickly passed in one tranche by Parliament. In 2011 the SAI was mandated to audit the property of politicians and public officials to identify possible corruption cases, but few made the necessary declarations, which were not audited. In 2018 the government attached the creation of a Court of Accounts to a Constitutional amendment seeking to lengthen the President's term of office. The latter was unpopular, and the Constitutional revisions were rejected. Then the President's allies blamed the opposition for blocking a Court of Accounts. In summary, the SAI has only discharged a small fraction of its mandate and its audits have been slight, partly due to insufficient resources and staff, politicised appointments, and the lack of documentation to audit.

In 2006 the President resuscitated the IGE and gave it considerable audit and investigative powers. Many overlap with those of the Chamber of Accounts. The IGE is directly responsible to and controlled by the President. It was better resourced than the SAI. Critics claimed its formation was a façade to give an illusion of tackling corruption and to gain legitimacy. It has only investigated minor acts of corruption. Few prosecutions have materialised, though threats to do so were used to blackmail or gain the support of political opponents of the President. Allegations of large-scale embezzlements went uninvestigated.⁶³ An institution formed to curb corruption created new avenues for the civic public's amorality.

Have the SAI and the IGE been effective, especially in curbing corruption? The answer is largely, "No". To accommodate external pressure for government accounting reforms, partly to curb corruption, civic public members (e.g., politicians, government and public officials) complied symbolically to gain external legitimacy, whilst maintaining the status quo. If they failed to comply, they used diversion tactics that blamed the opposition and civil society groups. If they adopted the reforms, then the institutions were starved of resources or manned by cronies from the region of, and/or loyal to, the President.

What is the nature and scale of corruption within Benin's political and government institutions? It is considerable in scale and scope. Weak and ineffective government accounting and auditing has facilitated widespread corruption throughout many government institutions, e.g. the judiciary, public procurement, the police. Audit is just one cog in any anti-corruption strategy which is only as strong as its weakest link. The scale of corruption is not unique to Benin. It scores better on

⁶³ See, for example, *L'Evenement Précis* of 02 June 2010: <http://levenementprecis.com/2010/06/02/jean-baptiste-elias-president-de-lobservatoire-de-lutte-contre-la-corruption-olc-sous-%C2%AB-larbre-a-palabres-%C2%BB-la-corruption-na-pas-regresse-sous-le-changement/> [Accessed 30/07/2012].

corruption indices than many other African countries, ⁶⁴ e.g. see regarding Cameroon, Gabon, Ivory Coast and Togo in Joseph (1976); Martin (1995); Verschave (1998) and Verschave & Baccaria (2001).

Does Ekeh's thesis, especially regarding the lingering effects of colonialism, help explain this? Prior work on Benin's government accounting used organizational hypocrisy and neopatrimonialism lenses to explain why accounting prescriptions and practices were decoupled (Lassou, 2017). These theories help explain manifestations of corruption, but do not fully capture the historical reasons why Benin's auditing institutions, particularly the SAI, assumed the forms they did. Ekeh's work helped link their emergence to Benin's colonial experience and how post-independence leaders reproduced its precepts. In Benin, like much of Africa, governance institutions, including SAIs, are a colonial legacy. Consistent with Ekeh (1975)'s analysis, Benin's politicians scorned traditional forms of authority widely accepted by the primordial public, and followed French advice to establish a Chamber of Accounts as its SAI, i.e. they adopted Western legal-rational systems of governance deemed superior to gain legitimacy. On the other hand, governments took advantage of Parliament's composition of MPs largely elected on regional, tribal or ethnic lines to opportunistically maintain colonial tribal divide and rule tactics, and to appear to be reciprocating tribal obligations and to gain political support. It is claimed that accounting can perpetuate ethnicity, racial identity, discrimination, and ensuing inequalities (Davie, 2005; Sian, 2007). We found instances of this, e.g. regarding recruitment at the Chamber of Accounts, but there was no constant hierarchical order between ethnic groups. Tribalism occurred when a new ruler (often but not always the President) from a different group emerged, and it was used instrumentally – it did not permeate state activities as during colonialism (see Leys, 1975). Nevertheless, ethnic discrimination shaped accounting institutions and their role, often contrary to their formal and conventional function (Akakpo, 2009; Lassou, 2017).

Neopatrimonialism (e.g. favouritism, nepotism, patronage, public resources predation) emerged to a limited degree (Cammack, 2007). However, the civic public's amorality was largely self-serving and often detrimental to the primordial public generally and any tribes. This required further explanation for Ekeh's two publics thesis links civic public members' illicit enrichment to obligations to primordial groupings (Ekeh, 1975; Goddard et al., 2016). Nevertheless, we found support for Ekeh's claim that the civic public's corruption in the government sector is widespread and often deemed acceptable. Prior accounting research presents corruption as morally wrong, a 'deviance' only accepted as a 'norm' by members of criminal circles (Courtois & Gendron, 2017; Neu et al., 2013; Bakre, 2007). However, many interviewees claimed that most primordial and civic public members deemed corruption in the government sector as legitimate, and attributed this to indigenous experiences during colonialism, as Ekeh claimed.

Why is this so? Allegedly the civic public's stealing of public resources has become embedded in popular social logics (Blundo & de Sardan, 2003). Some attributed this to lingering traditional

⁶⁴ See: *Courrier International* of 14 May 2008: <https://www.courrierinternational.com/article/2008/05/15/omar-bongo-l-inamovible> [Accessed: 30/08/2019].

beliefs that leaders should favour their ethnic group or tribe. However, more interviewees attributed this to the colonial legacy (Lassou et al., 2019; Verschave, 1998). The former colonial power failed to imbue citizens with expectations of responsibility and accountability for public resources by public officials (Huillery, 2014; Verschave, 1998). Its actions fueled beliefs that the state is exploitative and distinct from everyday life and it presented public assets as gifts, not collective property generated from local taxpayers. This fed beliefs that the state's resources are self-generated, infinite and thus free. Consequently, citizens believe that an office holder can use them at will with little obligation to account for them. Not doing so would appear nonsensical. Subsequently, many post-independence leaders have copied the colonial master and treated public resources as their private property. Given that citizens have never experienced governance that does not do this, it may be rational for electorates to return MPs from their region or tribe who may exercise modest nepotism, whilst enriching themselves. This has resulted in a Parliament with multitudinous small parties whose MPs are often corrupt and show little interest in curbing corruption or holding governments to account through audits of government accounts and control of the executive's budget. In the current President's defense, he would argue that this explains why he sought to eliminate small political parties, but this has damaged democracy and provoked civil unrest and failed to curb corruption, especially high-profile corruption.

As others claim (Adebanwi, 2017; Osaghae, 2006), Ekeh's thesis needed extension and updating. First, not all government officials, potentially members of the civic public are amoral. As some events described here and prior studies in Benin and Francophone Africa have shown, indigenous government accountants have instituted accounting and auditing reforms within national and local government accounting, that, *inter alia*, have curbed corruption, despite the difficult circumstances they confronted (Lassou et al., 2018, 2020). Benin has made some progress in government accounting, albeit falteringly, since independence, despite the civic public being slothful in making this materialize and devising strategies to nullify efforts towards such ends.

Second, the increased activity of civil society, i.e. within the primordial public, has grown. Indigenous advocacy NGOs, especially those within FONAC, and non-government media outlets have been more successful than government agencies in revealing cases of corruption. Also, its control has been prominent in Presidential elections. Possibly due to greater education and urbanization the primordial public's tolerance and expectation of the civic public's amorality is declining. However, civil society activists confront asymmetries of power, e.g. the main media outlets are controlled by the government, and it can use its powers, ironically sometimes by using audit reports, to blackmail or persecute opponents. Moreover, civil society is fragile given local NGOs' sometimes governance shortcomings and pursuit of self-interests. For example, the current FONAC bureau's mandate expired in 2016 but until December 2019 they have not organized the required elections to elect a new bureau. Similarly, despite the National Integrity System requiring civil society organisations' executives to declare their property, none have complied. Nevertheless, as Onuoha (2014) and Osaghae (2006) argue, the rise of civil society organisations needs incorporating into Ekeh's analytical framework.

Third, the research found considerable evidence of the influence of the ‘external public’. Foreign governments and NGOs, and international financial institutions have exerted pressure on Benin, like other developing countries, to institute accounting reforms (Bierschenk et al., 2003, Hopper et al., 2017). Indigenous NGOs linked to foreign NGOs span the primordial and external publics, and foreign NGOs’ support for and protection to indigenous NGOs was vital. However, the leading instigators of government accounting and auditing reforms, the WB and the IMF and their local representatives, who often made reforms conditions for the aid or loans upon which Benin is dependent, realized that the political leaders’ responses were often symbolic, but they appeared unwilling to upset governments and tolerated a degree of poor governance. Whether this was to protect Western interests⁶⁵ (foreign companies operate in almost every sector of Benin’s economy), or to be pragmatic about the feasibility of change could not be ascertained. Nevertheless, their proposed reforms have helped create a formal architecture of financial management, anti-corruption laws and institutions, Parliamentary control of the executive aided by a SAI, and computerized government accounting and performance management systems. Once legislated for and/or formally implemented the presumption appears to be ‘mission accomplished’ and that their aims will materialise. Or, knowing the amorality of the civic public, they hope that incremental but effective change may materialize and should less amoral governments emerge, the financial architecture is in place to tackle corruption. This may be reasonable for as Graaf et al. (2010) note, the causes of and remedies against corruption are multi-faceted. There is no ‘silver bullet’ and it takes time. Nevertheless, we question whether they could have achieved more by exerting greater pressure and more carefully monitoring how and whether these reforms operate as intended. Prior research chronicles a series of disappointing results of WB and IMF recommended reforms (Andrews, 2013; Moore, 2001), but we know little about how these are formulated and evaluated by WB and IMF officials locally and at their headquarters. How is their nexus of accounting knowledge, often accused of being ‘one-size-fits-all’ prescriptions, created? This needs more research.

Our study is not without limitations. Much of the evidence rests on the perceptions of interviewees from an educated, urban elite, often committed to reforms to curb corruption, though many were members of and may still identify with the primordial public, and those from civil society organisations purport to represent it. Some may be corrupt but for obvious reasons be unwilling to admit to this. Also, they may be prone to attribute the catalogue of weak government accounting and auditing to others rather than personal failures. Nevertheless, their responses tally with research claims elsewhere (Blundo & de Sardan, 2003; Blundo et al., 2013, Lassou, 2017).

To conclude, institutional arrangements; the amorality of political officials; and issues of tribalism to a lesser degree – results of the colonial legacy – have reduced auditing institutions to empty crates, which often facilitate rather than control corruption. Some civil society organizations and donors have attempted to redress this but the civic public has retained external legitimacy and continued budget support from donors through symbolic compliance, aided by the primordial public’s widespread acceptance of the civic public’s illicit exploitation of public funds (another

⁶⁵ Benin’s imports, mostly from Western donor countries, are more than six times its exports. See the WB statistics at: <https://wits.worldbank.org/CountrySnapshot/en/BEN>.

colonial legacy). Meanwhile, corruption, poverty and inequality rise, and, as recent events bear testament, any progress in curbing this by improved SAIs is fragile and prone to political repression. The dynamics of change are not linear and the impact of civil strife and political regimes post-independence needs incorporating into Ekeh's framework of analysis.

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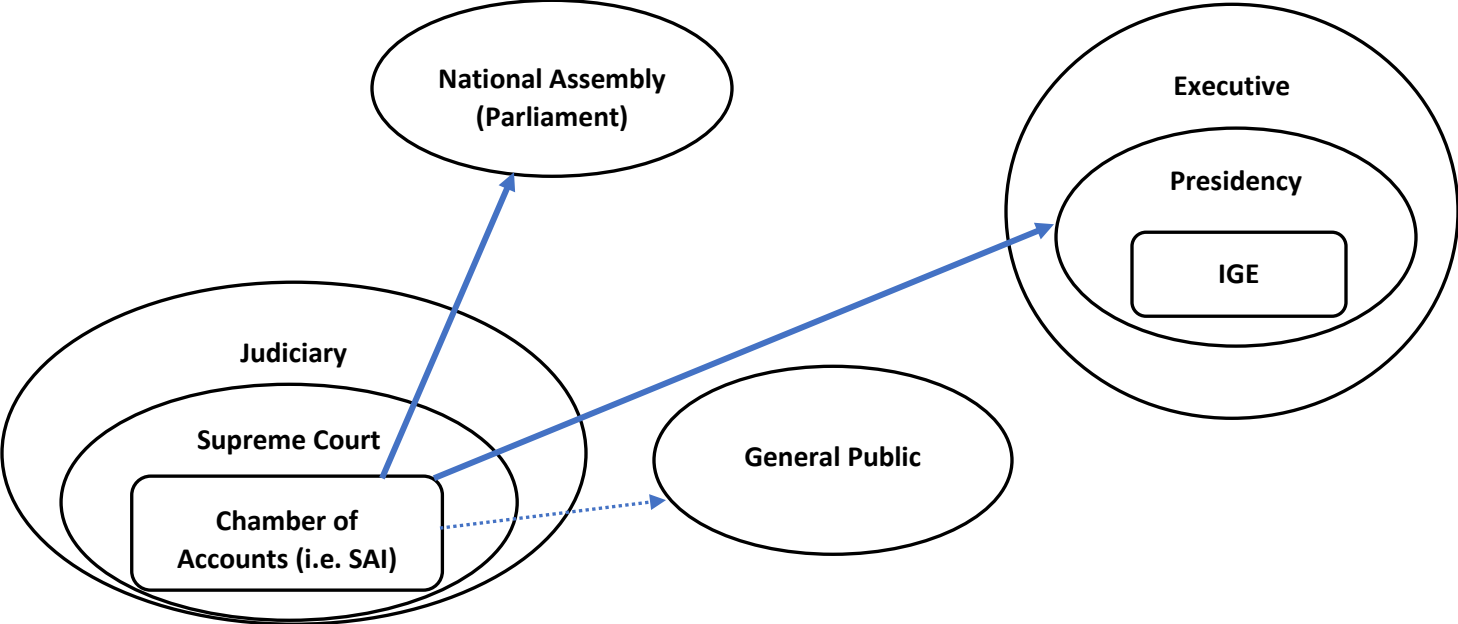
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Figure 1: Reporting lines of the Chamber of Accounts (i.e. the SAI) and the IGE



Appendix 1: Acronyms

EU	European Union
FONAC	<i>Front des Organisations Nationales contre la Corruption</i> (an anti-corruption coalition)
GIZ	Gesellschaft für Internationale Zusammenarbeit
IGE	<i>Inspection Générale d'État</i> (General Inspectorate of State)
IGF	General Inspectorate of Finance
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
MP	Member of Parliament
NGO	Non-Government Organisation
SAI	Supreme Audit Institution
TAD	Treasury and Accounting Department
UEMOA	<i>Union Economique et Monétaire Ouest Africain</i> (West African Economic and Monetary Union)
UN	United Nations
USAID	United States Agency for International Development
WB	World Bank

Appendix 2: Profile of Interviewees

	Chamber of Accounts	Duration (minutes)		Civil Society Organisations	Duration (minutes)
CC001	Former President of Chamber of Accounts	131	CSO01	Senior official at Social Watch Benin	107
CC002	Auditor at Chamber of Accounts	68	CSO02	Senior official at FONAC	114
CC003	Senior auditor at Chamber of Accounts	52	CSO03	Senior official at ALCRER	96
CC004	Auditor at Chamber of Accounts	71	CSO04	Official at Social Watch Benin	66
CC005	Former senior auditor at Chamber of Accounts	90	CSO05	Official at Social Watch Benin	66
CC006	Former senior auditor at Chamber of Accounts	47	CSO06	Official of an anti-corruption organisation	45
CC007	Former senior auditor at Chamber of Accounts	60			
	IGE & IGF			Treasury & Accounting Department	
IG001	Former IGE official	98	TAD01	Former TAD Head	65
IG002	Former IGE official	84	TAD02	Former senior official at TAD	50
IG003	Bureau d'Analyse et d'Investigation (new IGE) official	27	TAD03	Senior Accountant at TAD	54
IG004	Bureau d'Analyse et d'Investigation (new IGE) official	30		Government official	
IG005	IGF official	89	GOV01	Former government official	118
IG006	IGF official	76			
IG007	IGF official	93		Parliament	
IG008	Former IGF official	85	AN001	Former MP, member of the Finance Committee	75
	Donors				
DON01	World Bank official	64			
DON02	World Bank official (with regional experience)	58			
DON03	European Union official	60			
DON04	GIZ official	45			

Appendix 3: Main primary documents accessed

1999 Aide memoire regarding a discussion mission between the World Bank and the Government of Benin: *'Mission de discussion PERC'*

1999 World Bank aide memoire: *'Appui et reforme budgétaires: Mission de préparation – PERC'*

2000 Public Expenditure Reform Credit (PERC) protocol note regarding the introduction of performance audit at the Chamber of Accounts: *'Protocole d'engagement à l'égard de la Banque Mondiale dans le cadre du PERC 2001'*

2001 World Bank aide memoire: *'Appui et reforme budgétaires: Mission de supervision du PERAC'*

2001 World Bank aide memoire: *'Stratégie de Réduction de la Pauvreté - Cadre de Dépenses à Moyen-Terme: Supervision du Crédit d'Ajustement pour la réforme des dépenses publiques (PERAC)'*

2002 World Bank PFM evaluation note: *'Réforme du Système de Gestion des Dépenses Publiques: Etat des Lieux'*

2002 World Bank aide memoire: *'Mission d'appui à la réforme budgétaire dans le cadre du PERAC'*

2002 World Bank aide memoire: *'Reformer une administration centralisée pour améliorer le service public: Enjeux et Défis au Benin'*

2015 IGE internal note: *'Bilan critique des actions de l'IGE'*

2016 Civil society organizations note: *'Evaluation du Système National d'Intégrité du Bénin'*

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Diagram 1: Overview of coding

