

RESEARCH

Constitutional and Legislative Guarantees for the Independence of Supreme Audit Institution in Arab Countries: A Comparative and Analytical Study

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ABSTRACT

PURPOSE: The study aims to analyse the content of constitutions and governing laws that regulate the work of Supreme Audit Institutions (SAIs) in Arab countries. It will assess their adequacy in supporting the independence of these institutions.

DESIGN/METHODOLOGY/APPROACH: The study employs Inductive Content Analysis. The framework was developed based on the content of constitutional and legal texts characterised by hierarchical ratios. In this framework, a ratio of 0.00 indicates a lack of independence, gradually increasing to strong independence at 1.00. Libya, Tunisia, Jordan, and Egypt were chosen for this study, as each country represents a significant model of global SAIs.

FINDINGS: The study found that all the countries were in an average position regarding independence, with slight variations among them. Tunisia scored 0.73 (High), followed by Libya and Jordan with a score of 0.59 (Medium). The lowest score was for Egypt with 0.50 (Medium).

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ORIGINALITY/VALUE: This study is one of the few in the literature on SAIs conducted in Arab countries. Based on its results and in light of the theory of separation of powers, it proposes that these institutions be recognised as a fourth authority within the state, alongside the existing legislative, judicial, and executive authorities. This recognition would allow these agencies to operate with absolute independence.

KEYWORDS: *Independence; Supreme Audit Institutions; Inductive Content Analysis; Constitutions; Governing Laws and Regulating; Arab Countries; Fourth Authority.*

INTRODUCTION

Supreme Audit Institutions (SAIs) are crucial in promoting transparency and accountability in public fund management, serving as a key institutional guarantee for good governance. They also play a significant role in monitoring the progress of the Sustainable Development Goals (SDGs) outlined in the UN 2030 Agenda (World Bank, 2021; INTOSAI, 2024). Consequently, the focus of SAIs has shifted towards auditing the implementation of these SDGs. In this context, the International Organization of Supreme Audit Institutions (INTOSAI) acts as an umbrella association for SAIs worldwide and supports its members by developing the *INTOSAI Development Initiative (IDI) SDG Audit Model*. This model aims to provide practical guidance for conducting audits on the implementation of specific goals (INTOSAI, 2024). To carry out these tasks effectively, SAIs must maintain impartiality and independence (Basri, 2021; World Bank, 2021; Vu and Hung, 2023; INTOSAI, 2024; Lanrewaju *et al.*, 2024).

INTOSAI's Lima Declaration (1977) and the Mexico Declaration (2007) serve as global references for the principles underpinning SAI independence (INTOSAI, 1977; 2007). Additionally, one of the notable decisions by the UN General Assembly was the resolution on "Promoting the efficiency, accountability, effectiveness, and transparency of public administration by strengthening supreme audit institutions". This resolution explicitly recognises that SAIs can fulfil their responsibilities objectively and effectively only if they are independent of the audited entities and protected from external influences (UN, 2012; 2015).

In response to international interest from relevant organisations, most countries have enshrined guarantees for the independence of SAIs in their constitutions, laws, and legislation. Despite these legal protections, there exists a significant gap between the written provisions and their actual implementation. For instance, Basri (2021, p.282) concluded that:

"BPK, (Badan Pemeriksa Keuangan (BPK) is the SAI of Indonesia), can accomplish its tasks objectively and effectively if they can manage to be independent of the audited entity and are protected against outside influence and pressure. However, the reality does not fully

reflect freedom and independence as it was intended. BPK has not yet fully obtained its rights and authority as mandated by the constitution. There are several aspects that do not fully materialize the independence and freedom for BPK, as it was supposed to”.

Lanrewaju *et al.* (2024, p. 114) stated that:

“the study comes to the conclusion that the inability of SAIs in Nigeria to carry out their deterrent and prevention functions is the reason why corrupt practices among public officials continue to occur. To enable them to serve as public officers’ watchdogs, SAIs in Nigeria should have more financial, political, administrative, and organizational autonomy”.

This disparity raises concerns about the effectiveness of the constitutional and legislative guarantees provided to SAIs.

Numerous studies have been conducted to assess the adequacy of these guarantees as outlined in the constitutions and laws governing SAIs (Nikodem, 2004; Robertson, 2009; 2013; 2020; World Bank, 2021; Kiraka *et al.*, 2002; INTOSAI, 2024; Restrepo, 2015). However, there have been few similar studies focused on Arab countries (Ahmad, 2014; World Bank, 2021; INTOSAI, 2024). Therefore, this study aims to address this gap by evaluating the constitutions and laws regulating the work of SAIs in Libya, Tunisia, Jordan, and Egypt. These countries were selected because each exemplifies a distinct internationally recognised SAI model: (1) the Parliamentary or Westminster Model (Libya), (2) the Board or Collegiate Model (Jordan), (3) the Executive Authority Model (Egypt), and (4) the Judicial or Napoleonic Model (Tunisia).

Following this introduction, the paper is organised as follows. First are the research questions followed by the literature review and research methodology. The research results and discussion, and suggested proposal are next, and the paper concludes with the research conclusions.

RESEARCH QUESTIONS

To achieve the study’s objective, the following questions were posed:

1. Is there a gap in the constitutional and legal texts regulating the independence of the SAIs in the selected countries?
2. Is there a disparity between the situations in the studied countries and the findings reported in previous literature for different regions?

LITERATURE REVIEW

INTOSAI defines SAIs in its strategic plan (2023-2028, p.3) as “a public body of a state or supranational organisation that exercises the highest public sector auditing function”. SAIs perform their audit functions independently and objectively, however, their audit and jurisdictional responsibilities differ based on specific mandates and legal frameworks. As highlighted in the

introduction to this research, the independence of SAIs is crucial; constitutions and legislation must provide adequate protections for this independence or the effectiveness of these bodies will be compromised.

According to Cordery and Hay (2025), several key criteria related to the independence of supreme audit institutions, from an academic perspective, include:

1. a constitutional or legislative guarantee of independence;
2. the authority to determine the scope, methodology, and timing of audits;
3. sufficient financial resources to fulfil their mandates; and
4. a process for appointing and removing senior decision-makers that safeguards their independence from the entities being audited.

A review of the literature indicates several studies evaluating the constitutional and legislative guarantees for the independence of SAIs, as discussed below.

English and Guthrie (2000) proposed a framework for assessing these guarantees, comprising: (1) accountability mechanisms available to parliament, including the scope of scrutiny, appointment procedures for SAIs, reporting, funding, and oversight; and (2) the necessary authority for SAIs to conduct scrutiny, encompassing aspects of independence, mandate, and funding sources. This framework identifies 30 accountability and independence issues and has been utilised in various studies (Kiraka *et al.*, 2002; De Martinis and Clark, 2003; Clark *et al.*, 2007).

Nikodem (2004) developed a distinct framework focusing on the analysis of constitutional provisions regarding SAI independence. This framework categorises the aspects of independence into three main areas. The first category addresses Organisational and Financial Independence (OFI), the second category, Personal Independence (PI), and the final category, Operational Independence (OI). Each of these three categories has specific indicators, each assigned a value ranging from 0 (lowest degree of independence) to 1 (highest degree of independence). Nikodem used this framework to analyse the diversity of post-socialist regimes in Central Europe with a focus on the constitutional status of SAIs. He concentrated on the degree of independence of these SAIs. The findings revealed that all Central European countries provide a considerable level of constitutional protection for SAIs: the Czech Republic (0.659), Estonia (0.819), Hungary (0.629), Latvia (0.610), Lithuania (0.569), Poland (0.665), Slovakia (0.645), and Slovenia (0.610).

Ahmad (2014) also applied this framework, with some adjustments, to assess the enabling legislation of the Libyan Accounting Bureau (LAB) regarding its independence, in light of the Mexico Declaration on Independence of Supreme Auditing Institutions. The results indicated that, overall, the Libyan Constitution and Law No. 19 of 2013 confer a moderately high level (0.66) of formal independence to the LAB. The highest score (0.88) was assigned to organisational and financial independence, followed by personal independence (0.67). However, operational independence was identified as the weakest aspect, with a score of 0.42. Additionally, the enabling legislation of the LAB is lacking in several areas, including: (1) provisions regarding the discretion of the LAB; (2) the transparency of LAB reports; and (3) follow-up mechanisms for LAB recommendations.

Robertson (2009) proposed a framework that includes 60 key factors of independence. Each factor was rated on a scale from 0 to 8 on the extent to which it was removed from executive government control, including legislative and constitutional mandates. Robertson (2009; 2013; 2020) then used this framework to analyse the enabling legislation of the Auditor-General of Australia and New Zealand concerning independence. He found that despite some improvements in 2020, many jurisdictions still exhibit weaknesses in the overall legal frameworks governing their Auditors-General since the 2009 survey.

The World Bank (2021) employed a distinct framework that includes 10 indicators of SAI independence, grounded in international standards and practices. These indicators encompass legal, financial, mandate, coverage, and operational dimensions. Each indicator received a rating of 1 for fully meeting the criteria, 0.5 for partially meeting the criteria, and 0 for not meeting the criteria: an overall score of 10 indicates that the SAI fully satisfied all independence criteria. The findings from the global assessment of the 2021 survey revealed that only 2 out of 118 countries achieved a score of 10, signifying very high independence. Additionally, 17 countries were classified as having high independence (scores between 9.0 and 9.5), 33 countries exhibited substantial independence (scores between 8.0 and 8.5), 37 countries demonstrated moderate independence (scores between 6.0 and 6.5), and 29 countries were rated as having low independence (scores between 0.0 and 5.5).

Kiraka *et al.* (2002) examined the legislative frameworks governing Supreme Audit Institutions in ASEAN countries from the perspective of public sector accountability and institutional independence. The study highlights the central role of SAIs in linking parliaments and executive authorities within accountability systems, and finds that although most jurisdictions address some aspects of independence, autonomy, mandate, and funding, overall compliance remains partial and uneven. The authors conclude that strengthening accountability and independence requires targeted legal reforms to enhance the effectiveness and credibility of SAIs across the region.

INTOSAI Global Survey Reports (GSR 2017, 2020, 2023) focus on key areas of SAI performance, including independence and legal mandate. The GSR 2023 indicates a slight decline since GSR 2020, with scores falling from 68 to 66 points among SAIs that believe their legal framework adequately prescribes SAI independence (INTOSAI, 2024).

Restrepo (2015) argues that the institutional design of Supreme Audit Institutions (SAIs) in Latin America and the Caribbean formally complies with the principles of independence and professionalism set out in the Lima and Mexico Declarations of INTOSAI, which are essential for effective external public auditing and improved performance of audited entities. However, this compliance is largely normative, as political, institutional, and communication challenges continue to hinder the full and practical realisation of these principles.

A review of the existing literature reveals a scarcity of studies focused on the environment in Arab countries, highlighting the need for further research to support the independence of SAIs. The current study aims to address this gap by contributing additional evidence and recommendations from diverse contexts.

RESEARCH METHODOLOGY

Content analysis was the primary method selected for this study. This approach offers a theoretical framework and a variety of techniques for extracting information from textual data across disciplines. Researchers considering content analysis may find several advantages, particularly as highlighted by Busch *et al.* (2005). A critical step in content analysis is the development of categories and coding schemes; this can be derived from the data itself, relevant previous studies, and theoretical frameworks. Coding schemes may be created both inductively and deductively (Zhang and Wildemuth, 2009). Given that this study employs the interpretive paradigm, it utilised Inductive Content Analysis (ICA).

Qualitative approaches, including ICA, are not solely defined by their absence of “numbers” or reliability checks. Inductive methods can result in descriptive statistics (such as percentages and cross-tabulation), and many measurement criteria for assessing research reliability, such as transferability (instead of external validity) or agreement (instead of inter-coder reliability), are also applicable to qualitative approaches (White and Marsh, 2006). However, Gheyle and Jacobs (2017, p.4) noted that qualitative approaches differ from quantitative ones, primarily in terms of categorisation and coding. Qualitative research starts from an inductive perspective, lacking pre-defined categories based on existing studies. Instead, it poses open-ended questions that can lead to various outcomes. In this approach, coding and analysis occur interchangeably, involving a close reading of the text to construct new categories or refine existing research questions (Hsieh and Shannon, 2005).

In this study, the framework was developed by examining the content of constitutional and legal texts using hierarchical ratios (see Tables 1 and 2). These ratios range from 0.00, indicating a lack of independence, to increasingly strong levels of independence: weak at 0.25, medium at 0.50, good at 0.75, and strong at 1.00. Libya, Tunisia, Jordan, and Egypt were selected for this study as each represents a significant model of global Supreme Audit Institutions (SAIs): (1) the Parliamentary or Westminster Model (Libya), (2) the Board or Collegiate Model (Jordan), (3) the Executive Authority Model (Egypt), and (4) the Judicial or Napoleonic Model (Tunisia).

Table 1: Categories and Coding Ratio of SAIs’ Independence in the Constitutions

Main Categories	Sub-categories	Ratio
1. Constitutional Provisions on Independence	1.1 No direct constitutional or legal provisions exist.	0.00
	1.2 Governed solely by law.	0.25
	1.3 Independence is mandated, but left to the discretion of the laws.	0.50
	1.4 Mentioned implicitly, lacking clear guarantees.	0.75
	1.5 Stipulated in the constitution with explicit guarantees of independence.	1.00

Main Categories	Sub-categories	Ratio		
2. Institutional Independence	2.1 Directly subordinate to executive authority.	0.00		
	2.2 Subordinate to legislative or judicial authority, but with potential interference.	0.25		
	2.3 Subordinate to legislative or judicial authority, with protection against interference.	0.50		
	2.4 Independent from all three authorities.	0.75		
	2.5 Completely independent: not subordinate to any of the three authorities.	1.00		
3. Follow-up and Implementation Procedures	3.1 Lacks follow-up or implementation authority.	0.00		
	3.2 Must obtain approval from other parties before submitting reports or recommendations.	0.25		
	3.3 Issues non-binding recommendations and cannot initiate lawsuits.	0.50		
	3.4 Can only make recommendations but has the authority to refer cases to the Public Prosecution.	0.75		
	3.5 Has mandatory authority to implement its recommendations and file lawsuits.	1.00		
4.Accountability Mechanisms	4.1 No accountability system in place.	0.00		
	4.2 Accountable to the government.	0.25		
	4.3 Accountable to parliament or the judiciary.	0.50		
	4.4 Accountable to a supreme oversight committee.	0.75		
	4.5 Accountable directly to the people.	1.00		
0.19-0.00	0.39-0.20	0.69-0.40	0.79-0.70	1.00-0.80
Lack of independence	Weak independence	Medium independence	High independence	Very high independence

Source: Constructed by authors

Table 2: Categories and Coding Ratio of SAIs' Independence in the Laws

Main Categories	Sub categories	Ratio
1. Financial Independence	1.1 Entirely dependent on government approval.	0.00
	1.2 Independent budget, but requires government audit.	0.25
	1.3 Dependent on parliament, but with restrictions.	0.50
	1.4 Independent budget, subject to parliamentary approval.	0.75
	1.5 Completely independent budget.	1.00
2. Appointment and Dismissal of Leaders	2.1 Appointment and dismissal by the executive authority.	0.00
	2.2 Appointment and dismissal by parliament or judicial authority with executive intervention.	0.25
	2.3 Appointment and dismissal by parliament or judicial authority without executive intervention.	0.50
	2.4 Appointment and dismissal through an independent mechanism, such as a mixed committee.	0.75
	2.5 Direct election by the people or a fully independent committee.	1.00

Main Categories	Sub categories		Ratio	
3. Legal Powers and Accountability	3.1 Weak powers with legal restrictions.		0.00	
	3.2 Some powers with government approval.		0.25	
	3.3 Broad powers with parliamentary oversight.		0.50	
	3.4 Broad powers with limited parliamentary oversight.		0.75	
	3.5 Full powers that are legally independent.		1.00	
4. Accessibility of Information	4.1 Very limited access.		0.00	
	4.2 Access depends on the cooperation of the entities.		0.25	
	4.3 Possible access, but official approvals are required.		0.50	
	4.4 Almost complete access, with some exceptions.		0.75	
	4.5 Full access without legal or enforcement restrictions		1.00	
5. Overview of the Regulatory Mandate	5.1 Limited Control over the executive authority.		0.00	
	5.2 Medium Control over the executive authority.		0.25	
	5.3 Full Control over the executive authority.		0.50	
	5.4 Limited Control over Legislative, Judicial, and Executive Authorities.		0.75	
	5.5 Full Control over Legislative, Judicial, and Executive Authorities.		1.00	
0.19-0.00	0.39-0.20	0.69-0.40	0.79-0.70	1.00-0.80
Lack of independence	Weak independence	Medium independence	High independence	Very high independence

Source: Constructed by authors

To ensure reliability in the results of the content analysis, stability was emphasised, defined as “the degree to which a process is invariant or unchanging over time” (Krippendorff, 1980, p.130). The researchers employed the test-retest method to verify reliability, achieving a coefficient of agreement of 93%, which is considered an acceptable percentage (Neuendorf, 2022).

RESEARCH RESULTS AND DISCUSSION

The Results of Analysing the Constitutions

Table 3 summarises the results of the content analysis of the constitutions of the four countries, based on the framework presented in Table 1.

Table 3: Summary of Results from the Content Analysis of the Constitutions

The Categories	Overall Average of Coding Ratios of the Countries					Type of Coding
	Libya	Egypt	Tunisia	Jordan	Average	
Constitutional Provisions on Independence	1.00	0.50	1.00	1.00	0.88	Very High
Institutional Independence	0.50	0.25	0.55	0.50	0.45	Medium
Follow-up and Implementation Procedures	0.75	0.75	1.00	0.75	0.81	Very High
Accountability Mechanisms	0.25	0.50	0.50	0.25	0.38	Weak

The Categories	Overall Average of Coding Ratios of the Countries					Type of Coding
	Libya	Egypt	Tunisia	Jordan	Average	
Overall Average	0.63	0.50	0.76	0.63	0.63	Medium
Type of Coding	M	M	H	M	M	
Rating of Countries	2	3	1	2		

Note: M – Medium; H - High

Source: Constructed by authors

Table 3 clearly indicates that the highest-scoring indicators were Constitutional Provisions on Independence (0.88) and Follow-up and Implementation Procedures (0.81). In contrast, the lowest-scoring indicators were Accountability Mechanisms (0.38) and Institutional Independence (0.45). At the country level, the results reveal that Tunisia achieved a high average score of 0.76, followed by Libya and Jordan with scores of 0.63, while Egypt ranked last with a score of 0.50.

This outcome highlights the weaknesses in the constitutional guarantees regarding the independence of SAIs in these countries. Such inadequacies can create an imbalance of power, allowing the executive authority to encroach upon these SAIs, undermine their effectiveness, and disrupt their functioning. Additionally, it may grant parliament or the judiciary increased powers to interfere with the work of SAIs, enabling majority blocs in parliament to manipulate their reports to target political opponents.

The Results of Analysing the Laws

Table 4 summarises the results of the content analysis of the constitutions of the four countries, based on the framework presented in Table 1. Table 4 illustrates that the highest scoring indicators were Accessibility of Information (0.75) and Overview of the Regulatory Mandate (0.75). Conversely, the lowest-scoring indicators were Appointment and Dismissal of Leaders (0.31) and Legal Powers and Accountability (0.56). At the country level, Tunisia achieved a commendable average score of 0.70, followed by Libya and Jordan at 0.55, while Egypt ranked lowest with a score of 0.50. These results highlight the weaknesses in the guarantees.

Table 4: Summary of Results from the Content Analysis of the Laws

The Categories	Overall Average of Coding Ratios of the Countries					Type of Coding
	Libya	Egypt	Tunisia	Jordan	Average	
Financial Independence	0.50	0.50	0.75	0.50	0.56	Medium
Appointment and Dismissal of Leaders	0.25	0.00	0.50	0.25	0.31	Weak
Legal Powers and Accountability	0.50	0.50	0.75	0.50	0.56	Medium
Accessibility of Information	0.75	0.75	0.75	0.75	0.75	High
Overview of the Regulatory Mandate	0.75	0.75	0.75	0.75	0.75	High

The Categories	Overall Average of Coding Ratios of the Countries					Type of Coding
	Libya	Egypt	Tunisia	Jordan	Average	
Overall Average	0.55	0.50	0.70	0.55	0.58	Medium
Type of Coding	M	M	H	M	M	
Rating of Countries	2	3	1	2		

Note: M – Medium; H - High

Source: Constructed by authors

A significant weakness lies in the powers to appoint and dismiss leaders of SAIs, particularly the presidents. In some countries, such as Egypt, these officials are appointed by the president (the executive authority), which severely undermines their independence. Further, the SAIs representing society are also controlled by the executive authority, which is itself subject to audit and oversight. Equally, allowing Parliament unchecked authority to appoint the leadership of these SAIs presents a legal shortcoming that can lead to political compromises and may serve as a tool for majority blocs in Parliament to exert pressure on the government. Failing to ensure the financial independence of these SAIs may render them susceptible to government influence, thereby affecting their ability to effectively audit the government’s performance. Also, granting Parliament the authority to approve the estimated budgets of these SAIs may further limit their powers and entangle them in disputes among the authorities.

The Overall Average of Analysing the Constitutions and Laws

Table 5 summarises the overall average of the content analysis of the constitutions and laws of the four countries, based on the results presented in Tables 3 and 4.

Table 5: Overall Average of the Content Analysis of the Constitutions and Laws

The Categories	Overall Average of Coding Ratios of the Countries					Type of Coding
	Libya	Egypt	Tunisia	Jordan	Average	
Overall Average of Constitutions	0.63	0.50	0.76	0.63	0.63	Medium
Overall Average of Laws	0.55	0.50	0.70	0.55	0.58	
Overall Average of Both	0.59	0.50	0.73	0.59	0.60	
The Type Coding	M	M	H	M	M	
Rating of Countries	2	3	1	2		

Note: M – Medium; H - High

Source: Constructed by authors

It is clear from Table 5 that the guarantees found in the constitutions are stronger than those in the laws governing the SAIs. However, both sets of guarantees have diminished to an average level, undermining the effectiveness of these SAIs in fulfilling their assigned tasks. This situation disrupts the concept of agency and the balance of powers, potentially leading to a loss of confidence in them.

The Results of Comparison with Previous Studies

Table 6 summarises the differences between the situations in the studied countries as presented in Tables 3, 4, and 5, and the findings reported in the existing literature across various regions (World Bank, 2021; INTOSAI, 2024).

Table 6: Summary of Comparison Results with Previous Studies

<i>The Study</i>	<i>Overall Average Coding Ratios by Country (%)</i>					<i>Average of all Countries</i>
	<i>Libya</i>	<i>Egypt</i>	<i>Tunisia</i>	<i>Jordan</i>	<i>Average</i>	
This study	59%	50%	73%	59%	0.63	60%
Ahmad (2014)	66%	Not Included	Not Included	Not Included	0.58	66%
World Bank (2021)	Not Included	50%	85%	60%	0.60	65%

<i>Other Arab Countries</i>						
	<i>Sudan</i>	<i>Morocco</i>	<i>Iraq</i>	<i>Lebanon</i>	<i>Yemen</i>	<i>West Bank and Gaza</i>
World Bank (2021)	95%	85%	70%	35%	50%	65%

<i>Worldwide Countries (World Bank, 2021)</i>	
<i>The Regions</i>	<i>Over All Average</i>
South Asia	81%
Europe and Central Asia	78%
East Asia and Pacific	74%
Latin America and Caribbean	73%
Sub-Saharan Africa	63%
Middle East and North Africa	63%
General Global Average	70%

<i>Worldwide Countries (INTOSAI, 2024)</i>	
<i>The Regions</i>	<i>Over All Average</i>
North America: North America SAIs.	92%
EUROSAI: European Organisation of SAIs.	89%
PASAI: Pacific Association of SAIs.	75%
ASOSAI: Asian Organization of SAIs.	74%
AFROSAI-E: African Organisation of English Speaking SAIs.	71%
OLACEFS: Organisation of Latin American and Caribbean SAIs.	69%
ARABOSAI: Arab Organisation of SAIs.	67%
CAROSAI: Caribbean Organisation of SAIs.	64%
CREFIAF: Organisation for Sub-Saharan Francophone SAIs.	58%
General Global Average	73%

Source: Constructed by authors

Two points stand out from Table 6. First, the current study's results align closely with those of previous studies, showing significant convergence with findings from the World Bank and INTOSAI regarding Arab countries, the Middle East, and North Africa. Second, there is a low level of guarantees provided by the laws and regulations in the countries examined, particularly when contrasted with developed nations in North America and Europe. According to the latest INTOSAI study (INTOSAI, 2024), the gap is considerable, as the percentage of independence guarantees in these developed countries reached 92% and 89% respectively. The current study recorded an average of only 60%; however, the overall results are in line with the General Global Average, which falls between 70% and 73%.

THE SUGGESTED PROPOSAL

Based on the findings of the current study and previous international research (World Bank, 2021; INTOSAI, 2024), it is evident that the constitutional and legal guarantees supporting the independence of Supreme Audit Institutions (SAIs) are insufficient. The overall global level of independence was found to be 70%, with some countries reporting as low as 50% (see Table 6). Additionally, studies assessing the actual independence of SAIs corroborate these findings, indicating a decline in their effective independence (Basri, 2021; Lanrewaju *et al.*, 2024). In response to these concerns, the researchers propose a model for re-governing SAIs, enabling them to function as a fourth authority, distinct from the existing executive, legislative, and judicial branches. This restructuring aims to ensure complete independence for SAIs, establish a balance of powers (in line with the separation of powers theory), and empower them to act as agents of the people (the Principal) directly.

The proposal includes the establishment of a General Assembly for SAIs, elected directly by the populace, consisting of a limited number of members who are both competent and experienced in public oversight. This Assembly would be granted extensive powers to manage SAIs' affairs, appoint their leaders free from political interference, approve budgets, hold them accountable, and ensure transparency and adequate disclosure to the public. The proposal also advocates for expanding the powers of SAIs to monitor all three existing authorities, rather than being confined to auditing and overseeing only the executive authority.

This proposal received support from 60% of 272 employees within the SAIs in Tunisia, Libya, Jordan, and Egypt, who endorsed the direct election of the General Assembly by the public. They emphasised that this proposal would enhance the independence of these institutions, liberating them from the constraints that currently hinder their ability to perform their duties effectively.

RESEARCH CONCLUSIONS

The study aimed to analyse the constitutions and legislations regulating the work of the SAIs in Libya, Tunisia, Egypt, and Jordan, utilising indicators based on international standards related to the independence of these bodies. The study concluded that the level of guarantees outlined in these

constitutions and legislations is at a medium level, with slight variations observed between these countries. This level is comparable to the general global average established in previous studies conducted by specialised international organisations, although it remains significantly lower than the standards achieved by developed countries. Consequently, the study recommends adopting a vision that positions these bodies as a fourth authority within the state, granting them complete independence functionally, administratively, and financially, thereby establishing them as direct agents of the populace, the source of power. This stands in contrast to the current situation, where these bodies function as agents of parliament or the judiciary, leading to a situation where oversight is compromised. Such a structure allows parliament and the judiciary to exceed the powers of these bodies in terms of audit and accountability, as it is illogical for an agent to oversee the work of the principal.

The research focused on strengthening the independence of the supreme audit and accounting institutions, as a major factor in raising their oversight efficiency. The research mechanism was to propose a model based on the establishment of an elected General Assembly to represent these institutions, and the formation of an independent judicial council to monitor their performance and ensure their compliance with professional standards. The research results showed that this model effectively contributes to improving the performance of agencies and enhancing accountability, and it also received broad support from the target parties in the countries under research.

Finally, further research could focus on developing an integrated proposal to re-engineer the governance of SAIs on the results of the current study. This includes the proposal outlined herein that suggests the possibility of establishing these institutions as a fourth authority in the state, enjoying complete independence from other authorities while overseeing all of them.

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