CORRUPTION AND SUPREME AUDIT INSTITUTIONS IN THE YEMENI PUBLIC SECTOR: AN EMPIRICAL INVESTIGATION

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Abstract: This study investigates the roles and contributions of Supreme Audit Institutions (SAIs) in anti-corruption in Yemen, focusing on providing new empirical insights into their practical challenges. The study relies on data collected by the Central Organization for Control and Auditing (COCA), reports, and questionnaires. In total, 100 self-administered questionnaires were distributed and 83 were collected and analysed at a rate of 83%. The results show that SAIs contribute significantly to detecting corruption, but they do not prevent corruption due to weak political stability and lack of application of laws. Moreover, SAIs face many obstacles, such as favoritism, weak internal audit systems, political instability, lack of independence and transparency in the financing process. In addition, the funds allocated to the apparatuses are not enough, which can hinder all the supplies, including modern tools of internal control. This study provides recommendations to improve the performance of SAIs, which, in turn, will

reduce opportunities for corruption in the public sector. Moreover, to the best of the authors' knowledge, this is the first empirical study that evaluates the role of SAIs in combating corruption by using reports from the COCA as the institution responsible for detecting corruption and corroborating information received from respondents, as well as transparency of international reports.

Keywords: supreme audit institutions, corruption index, public sector institutions, Yemen.

Introduction

Corruption is a destructive phenomenon in Yemen and many institutions concerned with Yemeni affairs have reported that corruption is the major problem that destroyed Yemen. It is the leading cause of detrimental issues such as high external debt, political instability, and poverty. It has been said that some Arab and foreign countries also control and hegemonize Yemen and its wealth either directly or through the internal proxies that follow each country. The phenomenon of administrative and financial corruption is a vast global phenomenon that is deeply rooted and takes on far-reaching dimensions, in which various factors overlap, and it is not easy to distinguish between them as the degree of its spread varies from one country to another.

Transparency International defines corruption as a misuse of the authority available to individuals to enrich themselves rather than to pursue public interests. Administrative corruption is what the public sector employees seek to achieve as a personal interest instead of public interest in a way that violates all the values and systems that these employees pledged to respect and implement through the rules and regulations (Al-zahrani, 2020). Campbell (2016) referred to corruption as the use of public authority for moral or material personal gain. It is also a violation of social and economic rights, and it is also the transformation of public property into private property and thus depriving others of their rights (Ogbu, 2008). Corruption contributes to reducing foreign and domestic investment due to its high cost of business and fear that the project will not succeed due to the corrupt environment (Ahmadi and Homauni, 2011), and results in wrong choices that encourage competition for bribery and prevent the development of a healthy environment for societies, in addition to distorting economic and social development (Langseth, Stapenhurst and Pope, 1997).

Furthermore, corruption prevents qualified and competent people from entering the service. It alsoleads to ignoring the implementation of laws and regulations (Vyas-Doorgapersad, 2007), and improperly delegated power for personal

benefit or for the benefit of parties who depend on it. It is practiced by public sector employees, whether they are politicians or public officials, to earn illegal money. Corruption can be divided into two categories according to the parties involved: first, corruption committed by public officials in decision-making positions, and often involves major contracts; second, corruption committed by low-played public officials to cover their daily expenses (Stapenhurst and Langseth, 1997). Delia Ferreira Rubio, Chair of Transparency International in 2018, said that corruption grows in countries where democratic institutions are not strong. Therefore, non-democratic politicians can take advantage of the institutions to their benefit. In low-income countries where the economy is in transition, institutions need more assistance from SAIs to stem corruption (Kayrak, 2008). The problem of corruption is the biggest challenge facing Yemen, and corruption appears in the public institutions of the state in various forms such as bribery, kickbacks, favoritism (Thabit, 2019).

There is deep corruption in the Yemeni economic sectors, especially in the oil and gas sector. In addition, there is another type of corruption, which is the presence of individuals in the authority who impose themselves on investment companies as protection or as a link between investment companies and decision-makers in the state (Mohsen, 2010). This issue raises the question about the role of SAIs in combating and curbing corruption in Yemen.

According to Dye and Stapenhurst (1998), SAIs are seen as independent guardians of public funds and interests, which contribute significantly to improve and strengthen the financial departments, and applying the system of accountability and transparency to all parties. The results of a study by Kayrak (2008) suggested that SAIs enhance sound financial management, transparency and accountability, and the ability to detect illegal practices. This is in line with many studies that have found that monitoring and auditing activities have a significant role in the development of organisations and economies (i.e., Hazaea et al., 2020). According to Tara et al. (2016), SAIs play an important role in detecting deviations and violations in public funds so that they can make appropriate decisions to address these problems. SAIs can positively contribute to the fight against corruption in public institutions by cooperating and working with other parties such as citizens, and civil society institutions, which is a vital factor and support for these institutions in applying the issue to all parties (McDevitt, 2020). Much of the literature suggested that SAIs contribute to the fight against corruption in the public sector. Despite these contributions, the institutions face many obstacles and challenges in their work to fight corruption which could harm public funds. These include factors related to audit quality, political and economic stability, and the Yemeni government system. It is very disturbing that Transparency International ranks Yemen 177th out of 180 countries in 2018 and 2019 (see Figure 1). This motivates us to conduct a study that provides answers to the following questions:

Q1. Why is Yemen consistently at the bottom of the corruption index?

Q2. What is the state of SAIS and their role in combating corruption in Yemeni public institutions?

This study will also explain the obstacles that limit SAIS in fulfilling its tasks and provide some recommendations to solve the problem.

Yemen corruption index

The literature highlights that corruption in government units leads to wasted resources, economic growth, and quality of life. It also leads to reduced credibility of the state apparatus. One of the concepts raised that corruption is often related to the social, political and economic environment, such as poverty, social injustice, a political distinction, and state traditions and laws. Yemen scored 15 out of 100 in 2019 Corruption Perceptions Index as reported by Transparency International.

This means that corruption is widespread in public and government institutions. Figure 1 describes Yemen's score on the perceived level of corruption in the public sector on a scale of 0 (highly corrupt) to 100 (very clean). It clearly shows that the level of the corruption in the Yemeni public sector is relatively high, and there is a gradual increase in the corruption index, especially in 2016 and 2018.
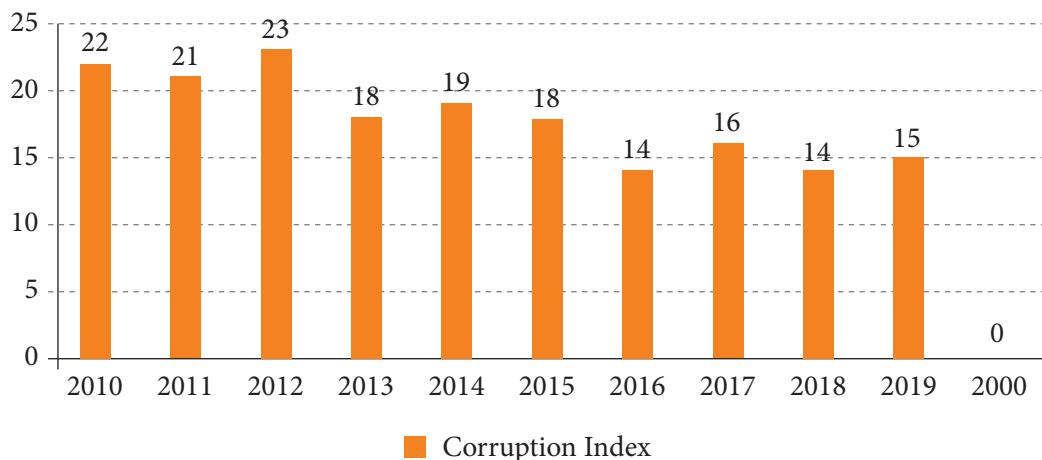

Figure 1. **Yemen corruption index, 2010–2019**

Source: http://www.transparency.org

Theories and corruption

Principal-agent theory

This theory assumes that corruption can occur if the employees and those in authority enjoy discretionary power over public services in addition to the lack of accountability (Brusca, Manes Rossi and Aversano, 2018). Thus, this theory emphasises the need for each party to be subjected to accountability by another party so that the last party is subjected to the accountability by the public. This may indicate why Yemen remains one of the most corrupt countries due to lack of the accountability and nepotism, as well as the failure to apply punishment (Hazaea and Jinyu, 2021). In addition, this theory believes that the availability of sufficient information to the agent (manager) can enable them to know the aspects of corruption significantly, in return, the availability of ample information to managers may reduce their trust in the authorities.

Organizational culture theory

Corruption is linked to several factors, including customs, traditions, and cultural factors of the state. From here, several theories have been linked to this interdependence, such as the theory of organisational culture. De Graft(2007) argued that collective cultures or cultures associated with a specific country or society can be one of the pathways that cause and lead to the adoption of pro-corruption behavior, in addition to that, the organisational structure and culture are linked to a large number of corruption cases.

According to this theory, the actions of individuals and officials are guided by certain dynamics that arise acquired from the surrounding reality related to culture and customs. We believe that cultural and tribal interdependence in Yemen was one of the reasons for the spread of corruption because some employee were lenient with the corruption of others. This is because the culture based on not curbing the work of others, as well as the tribal interdependence that exists between employees in the sector alone. It should be noted that some theories have been clarified in relation to the issue of corruption in the following sections.

Review of literate and development of hypothesis

Conceptual framework

Public resources that are not under the control of a single personal owner can be fertile ground for corruption through tax administrations, large procurements, debt management, customs designed privatization of government owned enterprises, and the implementation of large public projects. There are many institutions that work to fight corruption and it is considered one of the most important part of their work, such as the World Bank, International Transparency, The Organization for Economic Cooperation and Development (OECD) and the G20. In Yemen, two organizations work to fight corruption: first, the Central Organization for Control and Auditing (COCA), which was established in 1992.

According to the president of COCA, there are two main goals of COCA, as cited by Al- Iryani, A (1992): (i) to review public funds and assets owned by the public sector or institutions in which the public sector holds shares to ensure that they are used in accordance with laws and regulations; and (ii) to achieve a comprehensive and helpful review of the administrative units in the public sector that provide services and products to ensure that laws and regulations are followed and to determine the reasons for the existence of deviations, deficiencies, or capabilities that have not been exploited. Second, The Supreme National Authority for Combating Corruption (SNACC) that was established in 2006. It is an executive authority whose function is to apply the law against anyone who commits acts of corruption in public institutions. It is closely linked directly to the highest supervisory authority of the state.

Our study examines the role of SAIs in Yemen in combating corruption by verifying three factors, the extent of the importance of applying the transparency and accountability, the importance of materials and moral components of SAIs

towards corruptions and the impact of the economic, political, and social situation on the performance of SAIs towards corruption. Transparency and accountability are one of the most important tools in combating corruption. According to Reichborn-Kjennerud et al. (2015), taking the necessary measures to reinforce and implement accountability and successive evaluation of internal control structures is one of the basic factors for the success of SAIs in combating corruption. Transparency and accountability contribute significantly to reducing corruption and enhancing integrity. Moreover, the political independence, organizational, and financial resources of SAIs contribute positively to reducing corruption (Kohler and Dimancesco, 2020).

According to legitimacy theory, governments can gain legitimacy through the application of transparency (Dowling and Pfeffer, 1975). Trust in governments increases when they are given incentives to implement their policies, which gives them legitimacy. Agency theory also addresses this issue (Gandía and Archidona, 2008). The principal agent theory indicated that corruption in public institutions can arise through employees when SAIs and government politicians are unable to implement accountability. Therefore, one of the most important points in combating corruption is that employees are monitored by SAIs, and in return, government controlling agencies are monitored by the citizens.

According to Borge (1999), the main tasks of SAI representatives are to deter corruption through the application of transparency and accountability, which contributes to building a management system capable of performing its functions. Some may consider that SAIs as part of the governmental system, which may contradict with the independent status of the government. SAIs is the one that determines the procedures and means of control and investigation for all institutions working in the country. Therefore, it must be outside any governmental or community pressure. Also, Van Zyl et al. (2009) highlighted that SAIs face four challenges (communication challenges, political challenges, technical challenges and institutional challenges). The results indicated that the political challenge can have a major impact on the failure to perform SAIs representative work in protecting public funds.

The democratic theory indicates that corruption is a clear violation of the standards for practicing democracy, which causes the violation of citizens. From this perspective, it is seen as the most important tool that protects public funds from illegal practices of politicians (Kostadinova, 2012). General equilibrium theory and deterrence theory indicate that one of the causes of corruption is structural or individual changes that interact to produce either negative or positive results. Individual considerations include greed, favoritism, and which is offset by the application of order and trial in a way that contributes to fighting corruption. Collective participation and a system based on justice can contribute significantly to reducing corruption.

Therefore, we argue that the application of transparency, accountability, independence of members, and the non-interference of the executive authorities in the work of SAIs, in addition to the political and economic stability of the country, are all the factors that contribute, in one way or another to the fight against corruption and the protection of public property.
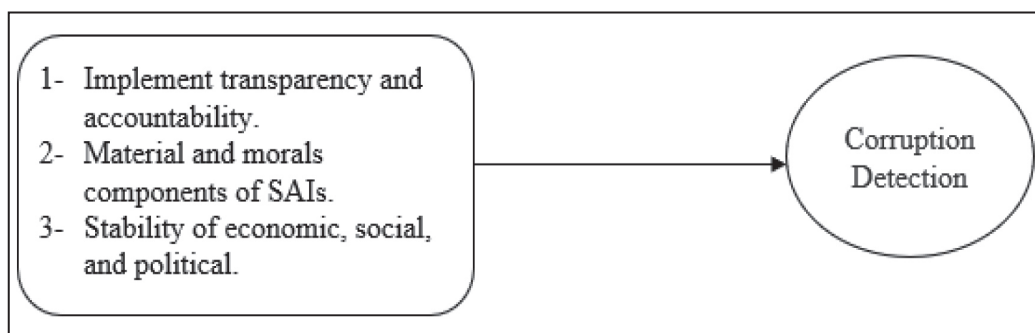
Figure 2. **The study's conceptual framework**

Islamic perspective and corruption

Yemen follows the Islamic religion, and thus corruption has been prohibited according to the Islamic religion. It can be said that there are two types of factors that are followed to fight corruption. The first type is followed from the teachings of the Islamic religion (a spiritual aspect), and it can be called the internal aspect. The second aspect, or the external aspect, is the application of the law. The first aspect relies on the fact that the perpetrators of corruption are punished in this world and in the hereafter. Therefore we can say that the perpetrators of corruption are held accountable to God. At the same time, the perpetrators of corruption are held accountable and the law is applied against them. It can be said that there is a type of worker or employee who refrains from committing corruption for fear of violating the rules of Islamic law and for fear of the application of the penalties mentioned in the principles of Islamic law. Therefore, there are two motives for fighting corruption in Islam: behind the fight against corruption the application of the Islamic principle, and the incentive represented by the application of human laws.

Development of hypotheses

Implement transparency and accountability: SAIs are the most important means of preventing corruption by applying accountability, transparency, and good governance in the public financial system (Kayrak, 2008). SAIs are national-level watchdog agencies responsible for the auditing government expenditures and revenues (Otalor and Eiya, 2013). SAIs play an important role in achieving accountability in the public institutions of the state, and its activities are monitoring financial statements, evaluating the continuity and submitting the necessary proposals and recommendations to higher authorities (Cordery and Hay, 2019). According to Kohler and Dimancesco (2020), transparency and accountability contribute significantly to reducing corruption. Many governmental sectors have a significant role in the fight against corruption, such as the media, which are focused on raising society's awareness of the effects of corruption on individuals and society, public courts, and higher regulatory bodies (Langseth, Stapenhurst and Pope, 1997).

The most crucial role of SAIs is to combat corruption through the following: (i) strengthening financial departments by all means that contribute to combating corruption, (ii) providing various mechanisms and means of internal control in a public institution, (iii) monitoring financial reports and detecting the discrepancies, (iv) activating the issue system so that the information is obtained accurately, and (v) SAIs must encourage the staff and provide them with all facilities (Otalor and Eiya, 2013). Salih and Almajdob (2019) concluded that SAIs practice great efforts to reduce corruption and their role in supporting audit methods, accountability, and transparency. SAIs have a significant and positive impact on reducing corruption so that they can discover deviations and irregularities that occur during the collection and spending of financial resources and make appropriate decisions to fix these problems (Tara et al., 2016). SAIs in Bangladesh play an essential role in detecting corruption by monitoring revenue and expenditure transactions in government units (Sakib, 2020). SAIs use audit reports to achieve transparency and accountability. Moreover, it has a role in raising awareness among society regarding the effects of corruption on the individuals and the community in a manner that ensures the preservation of public funds (Draman, 2020). In Yemen, SAIs represented by the COCA play an essential and vital role in detecting corruption by auditing all revenues and expenditures in government units and reporting violations to higher authorities (Al-Iryani, 1992). Considering that transparency and accountability are one of the most important factors that help in curbing corruption. Officials and those in charge of the authorities should seek for a mechanism to strengthen and disclose accounting, which will contribute to the improvement of public administrations and strengthen the control processes in the fight against corruption.

Based on this discussion, the following hypothesis is formulated.

H1: There is a significant relationship between transparency and accountability of SAIs and detecting corruption.

Materials and morals components of SAIs: If the SAIs are independent, the members will better perform their duties in fighting corruption (Gherai, Tara and Matica, 2016). Independence is one of the most essential factors SAIs should have to be able to fulfil their role effectively in protecting public property (Peci and Rudloff Pulgar, 2019). Transparency refers to the availability of essential and valuable information which leads to the reduction of corruption, as it plays a vital role in monitoring the authorities responsible for disposing of public funds (Paschke et al., 2018). The results of the study by Brusca, Manes Rossi, and Aversano (2018) found that transparency and accountability of SAIs have a significant and positive impact on combating corruption in public institutions. According to Kohler and Dimancesco (2020), transparency and accountability contribute significantly to reducing corruption and enhancing integrity; SAIs' political independence, organizational, and financial resources contribute positively to reducing corruption. The role of SAIs in fighting corruption is closely related to the independence, ethics, and transparency of their members (Plesa, 2017). The results of the study by Janenova and Knox (2020) showed that the moral values associated with the level of training and education contribute significantly and clearly to the fight against corruption.

SAIs play an essential role in combating corruption by using some preventive policies such as applying and promoting accountability through financial reports issued during a period that is usually a fiscal year, in addition to evaluating internal control sectors (Reichborn-Kjennerud et al., 2015). Enhancing accountability and financial integrity through the systematic audit process is one of the most essential functions that SAIs should perform (Akhidime, 2012). Financial and organizational independence, and the existence of strict laws, help SAIs in combating corruption. Moreover, enhancing accountability, openness, good governance, and evaluating the financial departments in various public institutions are among the jobs that SAIs must perform in order to contribute significantly to reducing corruption (Kayrak, 2008). In Yemen, SAIs play an important role in detecting corruption by identifying the sources of corruption, applying modern audit systems, and submitting regular reports (Hazaea and Jinyu, 2021). A study by Alhammadi (2018) recommended that to combat corruption in Yemeni public institutions, the state should establish an integrated e-government service. Based on this discussion, the following hypothesis is formulated.

H2: There is a significant positive relationship between the material and moral components of SAIs and the detection of corruption.

Stability of economic, social and political: SAIs face obstacles , including the political influence of members of the ruling authority, which negatively affects their role in combating corruption (Draman, 2020). According to Lassou, Hopper, and Ntim (2020) SAIs are inefficient in combating corruption in several African countries because of officials corruption in these countries, which has led to a severe government sector corruption. The lack of independence of SAIs from political systems and the executive is one of the factors that negatively affect their performance in combating corruption (Egbeyong, 2018). Political disputes between the executive and patronage are among the obstacles facing SAIs (Moene and Søreide, 2016). According to Klitgaard (1998), three factors contribute to the spread of corruption in public institutions, including discretionary power, monopoly power, and lack of accountability. Klitgaard makes a model to explain the dynamics of corruption: Corruption = Discretionary Power + Monopoly Power – Accountability. Iranian audit institutions face many problems that weaken their role in the fight against corruption, such as organisational conflicts, unclear laws , and an inappropriate interpretation of laws (Hghighi et al., 2019).

Among the most critical challenges facing the SAIs in Nigeria include the lack of modern control methods, increased staffing, weakness of legislative laws, and the lack of independence of the audit institutions (Ogbaisi and Asenuga, 2018). The weak political volition of the executive power and the lack of independence of institutions are the most critical obstacles for audit institutions in combating corruption in Nigeria (Odia, 2014). The lack of independence of institutions, including audit institutions, weak political volition of the executive authority to combat corruption, the lack of attention to members of the supreme audit committees, and building their capabilities are the most critical challenges facing SAIs (Akhidime, 2012). One of the most critical challenges that affect the work of SAIs is political instability, so that leads to their inability to effectively perform their

anti-corruption duties (Khan and Chowdhury, 2007). Mikhlafi (2013) reported that SAIs in Yemen face several obstacles, the most important of which is patronage, the lack of implementation of laws, and essential instability. Consequently, the following hypothesis is formulated.

H3: There is a significant positive correlation between economic, social, and political stability and eradication of corruption.

Research methodology

Research design and sample size

We used the inductive approach to collect data through an opinion survey of a sample of workers in the COCA, and some workers in the National Authority for Combating Corruption in Yemen. In addition, we use the reports issued by the COCA, and extracts from the International Transparency Organization report to confirm and interpret data obtained through the questionnaire.

The research community consists of auditors, department managers, supervisory officials, and people responsible for preparing the annual reports. The questionnaire contained 26 questions (8 questions investigate the first hypothesis, 10 questions investigate the second hypothesis, and 8 questions investigate the third hypothesis (see. appendix 1)). For data collection, a questionnaire was designed and manually distributed to SAIs in Yemen COCA in the cities of Ibb and Taiz governorates branches in December 2019. It was also distributed to SNACC staff in public administration. 100 questionnaires were distributed to the SAIs staff and 83 were retrieved and included in the analysis. The original regression model is as follows.

$$CO = \beta_0 + \beta_1 \, TASA + \beta_2 \, MMSA + \beta_3 \, SESP + \varepsilon$$

Where:
CO = Corruptions
TASA = Transparency and accountability applied by SAIs
MMSA = Materials and morals components of SAIs
SESP = Stability of economic, social, and political

Independent variables

This study used three independent variables, with the first variable (TASA) representing the extent of the impact of the application of the principle of transparency and the accountability by SAIs on the fight against corruption. This variable is measured using a five-point Likert scale where (5) indicates that the paragraph is fully available (strongly agreed). And (1) indicating that the paragraph is completely unavailable (strongly disagreed). It is expected that there is a positive effect if the scale is greater than the number (3). So, the application of the principle of transparency and accountability can contribute to the fight against corruption. Morals and the stability of the political and economic situation (MMSA, SESP) were used as independent variables, using the same measures as variable number one.

Data analysis and results discussions

Statistical Package of Social Sciences (SPSS) was used to analyse the data collected via questionnaires. We used the five-point Likert scale for the study which ranges from 1 (strongly disagree) to 5 (strongly agree). The data obtained from the questionnaire are compared with the data that we obtained from the reports of the COCA, whether by proof or denial, 3 is the general mean of the study. If the calculated mean for the hypothesis is greater than the general mean of the study, it indicates that the hypothesis is proven. On the other side, if the calculated mean for the hypothesis is less than the general mean, it indicates that the hypothesis is rejected. The following formula gives a general average of the study:

$$\mu = (1 + 2 + 3 + 4 + 5) = 15/5 = 3$$

Descriptive statistics

Table 2 illustrates the descriptive analysis for all variables used in this study. The average of CO is 3.35; however, the lowest value and the highest value ranged between 1.00 and 5.00, respectively, indicating an excellent role of higher audit institutions in combating corruption. On the other side, the table shows that the mean value of each variable (TASA, MMSA) is the same, as it reached 3.65, and this indicates that the SAIs implements transparency and accountability to protect public funds. Material and moral components (mean and factors), also benefit SAIs which have a significant and similar effect in supporting their performance. The minimum and maximum value of the variable TASA is (1.86–4.57), and the minimum and maximum values of MMSA is (2.25–4.88). As for SESP, the mean value has reached 3.59, which confirms that SAIs encounter obstacles and difficulties that limit the performance of their tasks.

Table 1

Descriptive statistics

Items	N	Min.	Max.	Mean	Std. Deviation	Skewness		Kurtosis	
CO	83	1.00	5.00	3.3524	.72629	-.511	.264	.865	.523
TASA	83	1.86	4.57	3.6540	.49393	-.758	.264	1.375	.523
MMSA	83	2.25	4.88	3.6506	.53632	-.182	.264	.276	.523
SESP	83	2.50	4.50	3.5949	.41942	-.234	.264	-.080	.523
Valid N	83								

Note: N number of valid questionnaires.

Sources: Completed by the authors (- hereinafter unless otherwise is indicated).

It is clear from Table 1 that the mean score of the first hypothesis reached 3.65, which is higher than the hypothetical mean score of questionnaire 3; this indicates that the SAIs contribute significantly to the detection of corruption

in the Yemeni public institutions if they implement transparency and accountability. According to the report issued by the COCA for the year 2018–2019 regarding the health office in Taiz Governorate, several cases of corruption were uncovered. For example, (i) when receiving cash donations from the State of Qatar a number of 15 bonds were used in the amount of 450,762,74 Yemeni riyals found that these revenues were not recorded in the health office account as an income or an expense, which violates the law No. 8 in the year of 1990, and emphasizes the need to prove these contributions within the revenue, (ii) the total amount of medicines and medical supplies in November and December of 2018, 164,805,18 amounted to a Yemeni riyal. It was found that the specialists did not adhere for the law of tenders and government auctions on retail purchases and setting medical specifications in advance, and (iii) the total amount of fuel purchases amounted to 922,000 riyals. It was found that the inventory account was not averaged, supplied and stored to ensure the validity of the purchase and use, which is considered a violation of the law and regulations governing these operations.

In the governorate of Ibb, the COCA mentioned in reports issued from 2011 to 2013 cases in which corruption was discovered, some of which we cite here: (i) an amount of 11 million Yemeni riyals was spent without legal justification on some former employees in the governorate's general office, (ii) an amount of 26 million Yemeni riyals was disbursed from the finance office in exchange for most of the purchases made without adhering to the legal on purchase and supply, and (iii) an amount of 8 million riyals was spent for the purchase of spare parts for the equipment, and it was found that nothing was discovered to prove that the purchases receipt or to supply the spare part to inventory. Through the foregoing, it is clear to us that SAIs in Yemen play a great role in uncovering corruption, which contributes to preserving public property. This is in line with a study by Mikhlafi (2013), which reported that SAIs represented by the COCA contribute to discovering corruption in Yemen public institutions. Thabit (2019) also reported that SAIs play an essential role in combating corruption in Yemeni public institutions. At the same time, they need to enhance their capabilities to perform their duties as required.

The mean value of the second hypothesis reached 3.65 with a standard division 0.536, which indicate that SAIs in Yemen have authority (material and moral components) according to the law issued in 1992, which states that SAIs have first, organisational independence.

It indicates that the audit institutions are independent institutions whose purpose is to preserve public funds and resources and to achieve accountability of how to administer and use these funds by the authorities in charge. Second, SAIs have financial independence and accountability: SAIs enjoy complete freedom to account for the use and collection of public funds without submitting to any other authority in a way that guarantees their preservation. Under the law, audit institutions have the right to use the appropriate methods in the audit process and the appropriate timing, within the framework of functional independence. Therefore, the SAIs are free to publish the results as they think necessary in the public interest.

From the above, we can see that one of the essential elements for the success of SAIs in combating corruption is their enjoyment of organisational and financial independence and achieving accountability under the law. SAIs that enjoy financial, operational, and regulatory autonomy and derive their authority from statutes and constitutions contribute to preventing corruption by promoting accountability and transparency (Kayrak, 2008).

The mean of the 3rd hypothesis reached 3.59 with a standard division of 0.419, which means that SAIs face obstacles and difficulties that work to limit their effective performance. According to Transparency International (2019), one of the most critical obstacles facing the SAIs in Yemen is a political conflict that leads to widespread corruption. According to Mikhlafi (2013), some of the most critical obstacles for SAIs in Yemen are the lack of adequate financial resources to substantially perform their duties, severe shortage of human requirements or supplies, and the failure to apply the law against perpetrators of corruption by the executive authorities, which negatively affects their work. Among the most important factors that contribute to the spread of corruption in public institutions are favoritism and the lack of implementation of the law (Hazaea and Jinyu, 2021).

According to the report issued by the COCA for the year 2017–2018, the most significant obstacles to the work of SAIs are the following: the weakness of the financing process and the funds allocated to the apparatus to provide all the supplies, including the use of modern control tools of control, the unimplemented leniency for the perpetrators of corruption, which encouraged the commission of corruption, political instability, which led to the perpetuation of corruption by some members of the executive branch who depend on them to implement the law against the perpetrators of corruption, and to the low level of salaries of SAIs employees, which made some of them to accept bribes from some institutions to pass on corruption.

Correlation matrix analysis

Table 2 shows the correlation matrix used in this study to identify the degree of correlation between the variables. Based on the results presented in the table below, there is no value greater than 5. This indicates that the correlation between the variables completely does not exist in addition to the multiplicity of lines it is not present in this data. Judge et al. (1988), stated that if the value of the variables is less than 10, the data does not suffer from multi-collinearity. To clarify the relationship between the variables and define the role of SAIs as a measure to demonstrate the extent of their importance in the fight against corruption.

The result shows that TASA contributes significantly to supporting audit institutions when countering corruption and has a significant positive relationship with CO. Similarly, MMSA has the same effect at the level at 0.05 and 0.01 levels and has a significant positive relationship with CO. Similarly, our results show that SESP has positive correlations that are not strong but significant with TASA. This means, the factors that the audit institutions have, are positively correlated and lead to reducing the obstacles faced by SAIs.

Table 2

Correlation matrix

Item	Correlation	CO	TASA	MMSA	SESP
CO	Correlation	1			
	Sig. (2-tailed)				
TASA	Correlation	.637**	1		
	Sig. (2-tailed)	.000			
MMSA	Correlation	.558**	.564**	1	
	Sig. (2-tailed)	.000	.000		
SESP	Correlation	.151**	.038	.267**	1
	Sig. (2-tailed)	.173	.735	.015	

Notes: Number of valid questionnaires (83).

**Correlation is significant at the 0.01 level (2-tailed).

*Correlation is significant at the 0.05 level (1-tailed).

Regression analysis

Table 4 shows that the adjusted r-square model is 0.462, indicating that this model (through its variables; TASA, MMSA, and SESP) can aggregately determine CO by 46.20%. Moreover, this model has an F-value of 24.51 which confirms that this model is significant at $\alpha = 0.05$. Therefore, linking these two results suggests that this model is a solid and robust model for analysis.

Table 3

Model Summary

Adjusted R Square	Change Statistics			
	R Square Change	F Change	Sig. F Change	Durbin-Watson
.462	.482	24.512	.000	1.998

Table 5 shows the results of the regression model. The significance of each variable is obtained at 0.05. Table 5 shows the results of three completed relationships. ANOVA result shows that Model No. 1 can predict the independent variable using all dependent variables, given that the significance has been reached, which means that the model has a predictive value. For hypothesis No. (1), it assumes a positive relationship.

Therefore, there is a positive relationship between TASA and higher audit institutions fighting corruption, with an equal 0,00 value (p >0.05). So we can accept hypothesis No. 1, which states that implementation of transparency and accountability will achieve their goals in combating corruption as required. Hypothesis No.2 states that there is a significant positive relationship between the availability of factors (material and moral) and constituents and

corruption, as MMSA reached a value of 0.001 (p>0.05) (hypothesis supported). The more rectifiers and factors supporting SAIs, the better they can perform their job and fight corruption and protect public funds. Hypothesis number 3 indicates a negative relationship between corruption and the constraints they face, as SESP reached a value of 0.150 (p>0.05). Therefore, this hypothesis cannot be accepted. This means operational, organisational, or legal obstacles, hinder the work of institutions.

Table 4

Regression of CO on the role of supreme audit institutions

Model	Unstandardized Coefficients		Standardized Coefficients	t-statistic	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
Constant)	-.057	.631	-.090	.928			
TASA	.688	.144	4.796	.000	.468	.688	1.453
MMSA	.453	.136	3.345	.001	.335	.654	1.529
SESP	-.212	.145	-1.455	.150	-.122	.929	1.077

Note: * Represent the significance at the 5% level.

Regarding TASA, the positive and significant finding of the extent to which SAIs enjoy the transparency and accountability appears to be the backbone of the success of the work of these institutions in combating corruption, which contributes to preserving public property and using allocated funds to achieve public interests rather than personal interests. The results are consistent with the findings of Brusca et al. (2018), who reported that when SAIs have greater transparency and accountability, they are more likely to exert a significant and positive impact on fighting corruption in a way that ensures the preservation of public property.

Regarding MMSA, there is a positive and significant association between SAIs and the extent to which they enjoy essential factors such as independence in all its forms (financial, operational, and administrative), as well as the extent to which they have modern control tools and auditors with sufficient experience in finance and accounting and their contribution to fighting corruption. Gherai et al. (2016) found evidence to support these results that if audit institutions are fully independent, they contribute significantly to fighting corruption and protecting public property. Consistently, Alhammadi (2018) emphasized that having modern control tools significantly helps SAIs in fighting corruption.

The empirical results of SESP showed a negative and significant impact related to the obstacles faced by SAIs when performing their anti-corruption tasks. These obstacles may be related to the extent to which these institutions enjoy the transparency, accountability, and financial and accounting experiences that members of SAIs possess and may be associated with the relationship of au-

dit institutions to the executive powers in terms of non-application of laws to the perpetrators of corruption, and cronyism. Draman (2020) suggested that the political influence of members of the executive authority on SAIs has a negative impact on the work of these institutions in the fight against corruption. Moene and Søreide (2016) also find that political and executive differences, political instability, and favoritism are among the most important factors that negatively affect the work of SAIs against corruption.

Conclusions

The corruption Perception Index of Transparency International showed that corruption is endemic in the Yemeni public institutions, and Yemen was ranked as 177th among 180 the most corrupt countries, indicating that corruption in the Yemeni public institutions is a serious issue. Therefore, this study contributes to the literature by using unique data to provide more reliable insight into the role of SAIs in fighting against corruption. Based on the reports of the Central Organization for Control and Auditing, which were confirmed by the results of the questionnaire, SAIs significantly detect corruption. Nevertheless, they cannot prevent it because of the executive branch is unwilling to fight it and because there is no prosecution.

Also, our results indicate that SAIs derive their authority under the laws issued that give them complete independence and assert their responsibility in applying accountability by using audit reports to achieve their goals in protecting public property. This is consistent with the theory of legitimacy, which states that governments obtain their legitimacy through the application of transparency and accountability. In addition, SAIs face the following obstacles: political instability, the lack of enforcement of laws against perpetrators of corruption, nepotism, weak control systems, and the lack of funds allocated to higher audit institutions to perform their duties as required. According to Transparency International, political instability and wars in Yemen are the most significant reasons for widespread corruption. The results of the study are consistent with the findings of the literature that transparency, accountability, and employees' enjoyment of moral values associated with education, are factors that contribute to the fight against corruption, in addition to the stability of the political and economic situation.

Based on the study result, there are several recommendations that need to be considered in future. *First*, branch executives should contribute to the fight against corruption by applying the laws to the perpetrators of corruption of reports submitted by SAIs. *Second*, the higher audit institutions should be provided with sufficient funds to finance the supervisory operations effectively and efficiently. *Third*, increase the minimum wages for employees working at SAIs as it guarantees an enhancement of the employees' performance. *Fourth*, due to political instability, the higher executive authorities must work to overcome the difficulties that face the audit institutions by activating the role of SAIs that are not doing their duties like the Supreme National Authority for Combating corruption. Finally, SAIs must distinguish between different types of corruption

in such a way that they can develop strategies and mechanisms to adequately address these problems.

The results of this study are limited to reports and information obtained from the Head Office of the Central Organization for Control and Auditing regarding the branch in the cities of Ibb and Taiz governorates only. Nevertheless, we affirm that the results of this study can be generalized to the overall situation of Yemen, given that the sample was obtained from the most populated and economically important areas. On the other hand, due to the data protection regulations of the supreme authority for fighting corruption related to the executive branch, it was not possible for us to obtain the reports on Yemen in their entirety.

However, the results of this study can be used by the supervisory authority to evaluate and develop the role of SAIs in addition to the possibility of their use by the parties contributing to the development of the theoretical side to eliminate corruption. For future studies, it is recommended to expand the sample size to all governorates and make the utmost efforts to obtain comprehensive reports from the executive authorities on the thorough assessment of the role of SAIs in the Yemeni public sector.

Theoretical implications

This study includes many theoretical implications. The executive branch can use the results to evaluate and develop the role of SAIs and identify the obstacles that these institutions encounter. Moreover, the findings can be used by parties that contribute to the development of the theoretical implications for anti-corruption SAIs monitor state funds as part of their responsibility towards the state and society. We have found that the audit institution contributes effectively to detecting corruption but cannot prevent it. The main goal of this paper is to define the role of SAIs in combating corruption. Our results have also shown that they contribute effectively to disclosing corruption in order to protect public funds.

Managerial implications

This study is useful for government bodies (the executive authority), policy makers, academics, the public, and SAIs staff. This study strengthens policies related to eliminating corruption by expanding the powers and responsibilities of SAIs in Yemen. The supreme executive authorities can use the results of this study to supervise the functions performed and evaluated by the audit institutions. Moreover, this study provides some recommendations to improve the performance of SAIs, which will reduce opportunities for corruption in the public sector.

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APPENDIX

Questionnaire

1   Section (A) Demographic information

Instruction: Tick as appropriate
1.   Age: 18–24 ( ), 25–30 ( ), 31–44 ( ), 45 and above ( )
2.   Gender. Male ( ), Female ( )
3.   What group of employees do you work for? Auditor ( ) (b) Director ( ) (c) Accountant ( ) (d) Others( )
4.   How many years have you done in this position? below 2 ( ) (b) below 5 ( ) (c) Below 8 ( ) (d) others ( )
5.   Scientific qualification: Bachelor ( ), (b) Master ( ), (c) other ( ).

2   Section (B) SA-A-UN-D-SD

Note: SA/strongly agreed, A/agreed, SD/strongly disagreed, D/disagreed UN/un-desired, 54321.

		SA	A	UN	D	SD
H1						
1	The SAIs follows a specific strategy to reduce the incidence of corruption and fraud in the public institutions of the state					
2	The SAIs periodically monitors and supervises all institutions at various stages					
3	The SAIs check that all operations are documented and restricted as required under the pre-planned regulations					
4	SAIs applies the accountability for all employees without any favoritism					
5	The SAIs checks the compliance and implementation of the internal control department with the policies, procedures, and controls specified for the work					
6	The SAIs publishes information about corrupt people in the media and does not obfuscate the crimes of the corrupt					
7	The SAIs delivers reports fully to the higher authorities without any obstacles or pressures					
	Cases of corruption in-state public institutions have been detected					

		SA	A	UN	D	SD
H2						
1	The SAIs is putting in place measures against the perpetrators of corruption crimes and not tolerate the imposition of sanctions on the perpetrators					
2	Violators are referred urgently to the judiciary					
3	The law is applied to people who manipulate public money in any public sector					
4	There are enough qualified cadres scientifically and practically to carry out the tasks of monitoring the fullest					
5	Staff have sufficient financial allocations and there are no difficulties in financing the oversight process					
6	The SAIs holds workshops and training courses to develop the skills of employees to keep up with the recent review					
7	The employees of the SAIs have sufficient knowledge of the nature and context of the internal control environment of the controlled body					
8	The SAIs has an integrated system of guidelines, regulations, and methods for practicing regulatory work					
9	The SAIs has sound and up-to-date records and document preservation systems that are easy to use at any time easily					
10	In its oversight methodology, the SAIs adopt modern techniques such as risk-based review, based on systems and analytical review methods					
H3						
1	The political situation negatively affects the role of the SAIs in protecting the public resources of the state					
2	The employees and auditors in the SAIs face the problem of not accessing the data under the pretext that it is highly confidential					
3	SAIs relies during the application of work to a set of laws in force to implement as required					
4	The failure of the relevant authorities to cooperate with the SAIs in achieving public accountability with the parties involved in corruption affects the work of the agency					
5	The relationship between the director of the public institution and some employees affects the work of the SAIs					
6	The SAIs can issue reports that are appropriate to its work, regardless of any circumstances					
7	The auditors do not have all the necessary requirements to ensure their independence against interference and pressures from within or from outside the bodies subject to supervision					
8	The SAIs takes special measures to mitigate the political and economic risks and other considerations that threaten the quality of the work					