

**INTERNAL AUDITING IN MOROCCAN LOCAL
AUTHORITIES: A CASE STUDY OF THE CITY OF SAFI.**

**L'AUDIT INTERNE DANS LES COLLECTIVITES
TERRITORIALES MAROCAINES : UNE ETUDE DE CAS DE LA
COMMUNE DE SAFI.**

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Résumé

La loi organique n°113.14 relative aux communes représente une étape importante dans la responsabilisation des collectivités locales, les chargeant de missions cruciales pour le développement régional du Royaume. Toutefois, pour concrétiser un développement intégré et durable, il est essentiel d'adopter des mesures appropriées, notamment en modernisant et en améliorant la gestion communale. Dans cette perspective, le Plan Général de la Loi (PGL) a introduit des principes de bonne gouvernance locale, mettant en avant l'importance pour les communes d'établir une structure d'audit interne. Cette structure permettrait de repérer, d'évaluer et de gérer les risques auxquels les communes sont confrontées, les aidant ainsi à atteindre leurs objectifs de développement de manière plus efficace.

Mots clés : Cellule- audit interne- commune- mission.

Abstract

The introduction of Organic Law No. 113.14 concerning municipalities marks a significant step towards enhancing accountability and empowering local authorities to play a crucial role in regional development within the Kingdom. However, realizing integrated and sustainable regional development necessitates the implementation of various measures, foremost among them being the enhancement and modernization of municipal management practices and their managerial approach. With this objective in mind, the Plan Général de la Loi (PGL) has laid down the foundations of good local governance. This includes advocating for municipalities to establish internal audit structures, enabling them to identify, assess, and effectively manage the risks they face. Ultimately, this empowers municipalities to better pursue the objectives they have set for themselves in their developmental endeavors.

Keywords: Cell - Internal Audit - commune-mission.

Introduction

The study of internal audit holds a significant place in management sciences and discussions on good governance. Despite its fascinating and contentious nature, it has received relatively little attention, particularly concerning its application within local authorities.

Internal audit serves as a longstanding function practiced across various public and private organizations, aiming to optimize organizational management within complex and challenging environments. In France, the formal recognition of the internal audit function emerged in the 1980s, distinguishing it from internal and financial control. Conversely, in Morocco, internal audit was initially introduced in multinational corporations and large private companies in 1980 before being adopted within the public sector, driven by the country's economic liberalization efforts.

Internationally, the establishment of internal audit functions has been a response to the perceived inadequacies in control environments resulting from the proliferation of inspection missions. To ensure the quality of internal control, internal audit functions are tasked with evaluating internal control systems, producing reports with recommendations for improvement. These reports are typically presented to senior management or an independent internal audit committee, thereby contributing to the promotion of good governance practices.

In Morocco, the emphasis on evaluation, internal control, and audit within local authorities was reinforced by the 2011 Constitution and Organic Law 113-14, prompting local authorities to adopt audit charters. This initiative aimed to enhance governance practices in line with the democratic development outlined in the 2011 Constitution. This national context serves as the backdrop for our dissertation :

How does internal audit contribute to optimising the achievement of the objectives of Moroccan local authorities?

The unifying question you've outlined provides a comprehensive framework for exploring the role of internal audit units in Moroccan municipalities. This overarching question naturally leads to several subsidiary inquiries, each contributing to a deeper understanding of the topic:

1. **Historical Development of the Internal Audit Function:** Tracing the evolution of internal audit over time can provide insights into its current role and significance within organizations.
2. **Reference Framework for Internal Audit:** Understanding the theoretical foundations and best practices that guide internal audit operations helps establish a framework for its implementation.
3. **Stages in an Internal Audit Assignment:** Exploring the processes involved in conducting internal audits sheds light on the methodologies and approaches employed to assess organizational effectiveness and compliance.
4. **Benefits of Establishing an Internal Audit Unit in Moroccan Municipalities:** Investigating the specific advantages that internal audit units offer to Moroccan communes highlights their potential contributions to governance, accountability, and organizational performance.

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5. **Differences Between Internal Audit Units in Moroccan and French Local Authorities:** Contrasting the practices and structures of internal audit units in Moroccan municipalities with those in French local authorities can provide valuable insights into cultural, legal, and institutional factors that influence their establishment and operation.
 6. **Opportunities and Challenges of Establishing Internal Audit Units:** Examining the opportunities presented by internal audit units, as well as the obstacles they may encounter, offers a balanced perspective on their implementation and sustainability.

By addressing these subsidiary questions, you can systematically explore the complexities and implications of establishing internal audit units in Moroccan municipalities. Your proposed structure, with a theoretical overview followed by a practical examination of Moroccan communes, provides a clear roadmap for delving into this multifaceted topic.

1. The reference framework at nationwide

The constitutional reforms in Morocco, particularly those outlined in the 2011 Constitution, signify a commitment to enhancing governance and public service delivery. Key principles such as transparency, accountability, and the responsibility of public service employees underscore the nation's dedication to reform and good governance practices.

In line with these principles, the Local Governance Programme (PGL), initiated by the Directorate General for Local Authorities (DGCL) in collaboration with the United States Agency for International Development (USAID), has embarked on a significant project aimed at promoting internal auditing within local authorities, with a specific focus on municipalities.

Since its inception in 2011, this project has been implemented in three pilot municipalities: Salé, Safi, and El Jadida. The primary objective has been to establish functional internal audit structures within these municipalities. As a result of the project's efforts, internal audit units have been established and are now operational within these pilot municipalities.

Additionally, the PGL has developed a comprehensive reference framework to guide the practice of internal auditing within municipalities. This framework includes an internal audit charter, an audit procedures manual, and several practical guides aimed at facilitating the auditing process for the municipalities' core operational processes.

By introducing these management tools and instruments, the PGL aims to ensure that the constitutional objectives of free administration are effectively realized at the local level. The implementation of internal auditing practices within municipalities is viewed as a critical step towards enhancing governance, accountability, and the efficient delivery of public services in Morocco.

1.1.The new Moroccan constitution 2011¹

¹ The Moroccan Constitution 2011.

The approval of the draft Constitution in a referendum on June 17, 2011, marked a significant milestone in Morocco's constitutional reform process. With an impressive turnout and overwhelming support, the new Constitution, promulgated on July 29, 2011, established the Kingdom's commitment to decentralization and advanced regionalization.

Article 1, § 3 of the Constitution emphasizes the decentralized territorial organization of the Kingdom, based on advanced regionalization. Title IX of the Constitution, titled "Of the Regions and other territorial authorities," introduces key provisions aimed at enhancing regional governance. Notably, it mandates the direct universal suffrage for the election of regional council members and assigns the responsibility of implementing council deliberations to council chairpersons, replacing representatives of central government.

This constitutional framework reflects Morocco's aspiration for democratic, integrated, and sustainable development, guided by principles of participation, pluralism, and good governance. The constitutional consecration of decentralization signifies a commitment to establishing a homogenous society and promoting regional development.

However, the effective implementation of regionalization has faced challenges due to delays in drafting organic laws, including the one stipulated in Article 146 of the Constitution. This has led to uncertainties regarding the powers, operations, and funding of local authorities.

Organic Law 113/14 on communes addresses some of these challenges by introducing measures for the democratic management of commune affairs, results-based management, evaluation, internal control, and audit. It signifies a shift towards administrative autonomy and away from tutelage, reflecting the evolving relationship between communes and central government.

In summary, Morocco's constitutional reforms, particularly those related to decentralization and regionalization, signify a significant step towards strengthening governance, promoting local autonomy, and achieving sustainable development. However, the effective implementation of these reforms requires addressing challenges and uncertainties through the enactment of supportive organic laws and administrative measures.

Article 214² : "Control of municipal finances".

The auditing of municipal finances in Morocco is overseen by the regional audit courts, as mandated by legislation governing financial jurisdictions. The process involves an annual audit conducted by various bodies, including the General Inspectorate of Finance, the General Inspectorate of Territorial Administration, or a joint audit by both bodies. Alternatively, audits may be conducted by a designated audit body, established through joint order of the government authorities responsible for the interior and finance.

Following the audit, a report is generated and distributed to key stakeholders, including the president of the commune council, the governor of the prefecture or province, and the relevant regional court of auditors. The court of auditors takes appropriate measures based on the audit findings. Additionally, the chairman of the

² Organic law 113/14 on municipalities, article 214.

commune council is required to provide a copy of the report to the local council, which may deliberate on it without adopting a resolution.

Article 271 of the legislation focuses on results-based management, requiring the chairman of the commune council to implement effective management methods. This includes defining functions, introducing procedural manuals, adopting a management by objectives system, and establishing project and program monitoring systems with performance indicators.

Article 272 emphasizes the importance of evaluation, internal control, and audit within municipalities. It mandates the adoption of policies for evaluating actions, implementing internal controls, conducting audits, and presenting management reports. These reports are included on the council's agenda for examination and are made available for public consultation through suitable means.

The internal audit charter plays a crucial role in ensuring good governance and accountability within communes. It outlines the framework for internal audit responsibilities, considering the control prerogatives granted to the chairman under relevant laws. By adhering to the principles outlined in the charter and related legislation, communes can enhance transparency, efficiency, and effectiveness in their operations, contributing to overall economic and social development.

The Internal Audit Charter serves the important function of providing assurance to all stakeholders involved in the audit process, including the President of the Communal Council, Secretary General, internal auditors, and managers of various entities within the communal administration. Its primary objective is to ensure that internal audits are conducted in a professional, objective, and impartial manner.

Key elements of the Internal Audit Charter include defining the scope and objectives of internal audits, outlining the responsibilities of different parties involved in the audit process, establishing standards and guidelines for conducting audits, and ensuring compliance with relevant laws and regulations.

It's noteworthy that the Internal Audit Charter, along with any subsequent updates, must receive approval from the Municipal Council. This underscores the importance of transparency and accountability in the internal audit process, as well as the commitment of the municipality to adhere to professional standards and best practices in governance.

1.1.1. Internal audit mandate

The internal audit function plays a crucial role within the Commune by conducting audits across its departments and those under concession to the Commune. Its primary objective is to provide independent assessments of the control and risk management processes, as well as the governance system within the Commune.

By conducting these audits, the internal audit function aims to assist the President of the Communal Council and other responsible parties in effectively fulfilling their duties. This includes identifying areas for improvement, assessing compliance with policies and regulations, and recommending measures to enhance efficiency, transparency, and accountability within the Commune's operations.

Overall, the internal audit function serves as a valuable tool for strengthening internal controls, managing risks, and promoting good governance practices within the Commune.

1.1.2. Scope of internal audit work

- ***Objectives of internal audit assignments***

Internal audit assignments within the Commune typically aim to verify two main aspects: compliance or regularity of operations, and the effectiveness and efficiency of operations.

The types of internal audit assignments conducted within the Commune mainly focus on operational and financial audits. Operational audits involve assessing the efficiency of the municipal administration's operations and ensuring compliance with relevant regulations and procedures. Financial audits primarily focus on verifying the reliability of financial data, including budgeting and administrative accounting, as well as examining accounts of public establishments and companies holding concessions for municipal services.

The scope of internal audit missions within the Commune includes various activities:

- Verifying compliance with laws, regulations, procedures, and decisions of the Communal Council and the President of the Communal Council.
- Monitoring internal control systems to address financial and operational risks.
- Ensuring the reliability and completeness of financial and operational information.
- Examining measures to protect the municipality's assets and ensuring optimal resource utilization.
- Checking that actions and activities align with objectives and contractual commitments.

Overall, internal audit assignments within the Commune play a crucial role in ensuring adherence to regulations, enhancing operational efficiency, and safeguarding assets and resources.

2. Internal audit methodology

The conduct of an internal audit assignment demands rigor and determination, adhering to certain rules that can evolve and adapt based on the process or program being audited and the context and conditions of the entity under audit.

There are typically three primary phases involved in initiating an internal audit assignment:

1. **Preparation Phase:** In this phase, auditors gather relevant information, define the scope and objectives of the audit, and develop an audit plan. This includes identifying key risks, determining audit procedures, and establishing communication channels with stakeholders.
2. **Verification Phase:** This phase involves executing the audit plan, which includes collecting and analyzing data, testing internal controls, and assessing compliance with policies and regulations. Auditors may conduct interviews, review documentation, and perform substantive testing to evaluate the effectiveness and efficiency of operations.
3. **Conclusion Phase:** In the conclusion phase, auditors summarize their findings and conclusions based on the verification phase. They prepare audit reports that communicate their observations,

recommendations for improvement, and any identified areas of concern to management and stakeholders. Additionally, auditors may provide feedback and guidance on implementing suggested changes and improving internal controls.

Throughout these phases, auditors must maintain independence, objectivity, and professionalism, ensuring that the audit process is thorough, fair, and effective in achieving its objectives.

In the mission launch phase of an internal audit assignment, several key steps are involved:

1. **Engagement Order:** The auditors' involvement begins with the issuance of an engagement order by the head of the internal audit entity, endorsed by the municipality's chairman. This order serves as the mandate for the internal auditors to conduct their work and grants them access to individuals, documents, and facilities relevant to the audit.
2. **Mission Order:** The director of services sends the mission order to the head of the division or program to be audited at least 8 days before the mission's commencement, unless urgent circumstances are specified in the order. The mission order includes:
 - **Subject of the Internal Audit:** Clearly defines the scope of the internal audit, specifying the areas and processes to be examined.
 - **Description of the Assignment:** Provides detailed information about the objectives and content of the audit, outlining what aspects will be evaluated and why.
 - **Progress of the Assignment:** Identifies the key stages of the audit and sets forth the planned timeline for conducting the audit.
 - **Personnel Involved:** Specifies the composition of the internal audit team, which typically includes a mission leader, auditors, and possibly business experts assigned to provide technical support as needed during the audit process.

By establishing these clear directives and outlining the parameters of the audit, the mission order ensures that the internal audit team has a well-defined framework within which to conduct their assessment and provides clarity on the objectives and expectations of the audit process.

2.1. Study or preparation phase :

2.1.1. *Getting to know the subject to be audited :*

During the study or preparation phase of an internal audit assignment, the audit team engages in several crucial activities:

1. **Understanding the Subject:** The audit team initiates the study phase by comprehensively familiarizing themselves with the subject or department to be audited. This involves gathering all relevant information pertaining to the scope of the assignment and forming initial expectations regarding best practices.
2. **Opening Meeting:** The engagement leader and audit team convene an opening meeting with the head of the division or program under audit, along with key staff members. During this meeting, they:

- Present the purpose and objectives of the audit assignment.
 - Outline the methodology that will be employed in conducting the audit.
 - Establish a timeline for information gathering and interview scheduling.
3. **Compiling the Permanent Engagement File:** The engagement leader ensures the compilation of a permanent engagement file containing essential reference materials related to the subject or department under audit. This file includes all relevant documents such as applicable regulations, procedural guidelines, presidential decisions, and ministry circulars.
 4. **Engagement Approach Plan:** After reviewing the collected information and documents, the engagement leader provides the internal auditors with an Engagement Approach Plan. This plan outlines the preliminary work to be conducted, including whom to interview, what questions to ask, and when to perform specific tasks. It serves as a framework for organizing the initial stages of the audit and facilitates discussions between auditors and their managers to validate the direction of the assignment and assess associated risks.

By undertaking these steps during the preparation phase, the audit team lays the groundwork for conducting a thorough and effective internal audit, ensuring that all relevant information is gathered, and the audit approach is well-defined and aligned with the objectives of the assignment.

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Internal audit entity		Ref:
Mission	PLAN OF APPROACH	Year :

Subject of the audit:

Objectives of the preliminary internal control assessment phase :

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Figure 2: Plan of approach mode.

During the preliminary assessment of internal control, the audit team conducts the following activities:

1. **Mapping Processes:** The auditor maps out the processes to be audited, which helps in identifying potential risks associated with those processes. This step enables the team to understand the flow of operations and transactions within the audited entity.

2. **Identifying Potential Risks:** Under the supervision of the engagement leader, the audit team identifies potential risks using appropriate tools and techniques, such as flowcharts and internal control questionnaires. This process is conducted in accordance with current professional standards to ensure thoroughness and accuracy.
3. **Summarizing Analyses and Conclusions:** Upon completion of the preliminary assessment of internal control, the audit team summarizes its analyses and conclusions. This step involves compiling the findings from the risk identification process and other preliminary assessments conducted during the initial stages of the audit.
4. **Drawing up the Table of Apparent Strengths and Weaknesses (TFfa):** The TFfa serves as a tool for structuring the presentation of analyses and conclusions. It helps define the scope and limits of the audit investigations and provides a framework for documenting strengths and weaknesses identified during the preliminary work phase.

The TFfa typically includes the following components:

- **Area or Operation Concerned:** This specifies the specific area or operation under review.
- **Purpose of the Control:** It outlines the objective of the control being evaluated.
- **Potential Risks:** This section identifies the potential risks associated with the control objective.
- **Indicators:** It outlines the internal control systems used to manage potential risks.
- **Strengths and Weaknesses:** The TFfa highlights the strengths and weaknesses identified by the auditor for each control objective.
- **Consequences of Identified Weaknesses:** It assesses the impact of identified weaknesses and their potential consequences.
- **Assessment of Significance:** This section evaluates the significance of the feared impact, categorizing it as low, medium, or high.
- **Additional Comments:** Any additional comments or observations deemed relevant by the auditor are included in this section.

By utilizing the TFfa, the audit team can systematically document and communicate their findings, providing

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Internal audit entity		Ref:
Mission	TABLE OF APPARENT STRENGTHS AND WEAKNESSES	Year :

Domain	Control objective	Potential risks	Indicators	Strengths and weaknesses	Consequences	Impact (low, medium, high)	Comments

Figure 3: Model of the table of apparent strengths and weaknesses

Once the TFfa has been validated by the engagement leader, the next step is to prepare a Guidance Note, which outlines the specifics of the audit and serves as a roadmap for the audit process. Here's what the Guidance Note typically includes:

1. **Defining Areas of Investigation:** Based on the conclusions drawn from the preliminary assessment of internal control, the Guidance Note defines the specific areas or processes to be investigated during the audit. This ensures that the audit focuses on key risk areas identified earlier.
2. **Determining Limits of the Assignment:** The Guidance Note sets clear boundaries for the audit, specifying what is included within the scope of the audit and what falls outside its purview. This helps maintain focus and prevents scope creep during the audit process.
3. **Defining Audit Objectives:** The Guidance Note establishes the objectives that the audit aims to achieve. These objectives should be aligned with the overall goals of the audit and should address specific areas of concern or interest identified during the preliminary assessment.

Once the Guidance Note is prepared, it is approved by the head of the internal audit entity. Subsequently, it is sent to the Chairman of the Local Council through the Director of Services, providing transparency and accountability in the audit process.

By outlining the areas of investigation, setting limits, and defining objectives, the Guidance Note serves as a

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Internal audit entity		Ref:
Mission	GUIDANCE NOTE	Year :

Mission

Defining the areas of investigation

Scope of the mission

Figure 4: Guidance note template

2.2. The verification phase :

During the verification phase, the auditors enter the field part of their internal audit assignment, as most of their time will be spent in the departments concerned by the assignment.

2.2.1. Preparation of audit work :

Indeed, the Audit Programme plays a crucial role in guiding the work of internal auditors throughout the audit process. Here's how it typically functions:

1. **Based on Preliminary Assessment:** The Audit Programme is developed by the Engagement Leader, taking into account the findings from the preliminary assessment of internal control, as outlined in the table of apparent strengths and weaknesses and the Guidance Note. This ensures that the audit activities are focused on areas of highest risk or concern.
2. **Defining Work to be Carried Out:** The Audit Programme serves as a comprehensive list of tasks and activities that internal auditors need to perform during the audit. It outlines the specific objectives, scope, and procedures to be followed for each audit task, ensuring clarity and consistency in the audit process.
3. **Allocating Resources:** The Audit Programme helps in allocating resources effectively by identifying the personnel, time, and other resources required to complete each audit task. This ensures that resources are utilized efficiently and that all necessary activities are adequately resourced.
4. **Planning and Monitoring:** The Audit Programme also includes timelines and deadlines for each audit task, allowing for proper planning and monitoring of audit activities. It helps in tracking the progress of the audit, identifying any deviations from the planned schedule, and taking corrective actions as necessary to ensure timely completion of the audit.

Overall, the Audit Programme serves as a roadmap for internal auditors, providing clear direction and guidance on how to conduct the audit effectively. It helps in optimizing resources, managing risks, and ensuring that the audit objectives are achieved in a systematic and organized manner.

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Internal audit entity		Ref:
Mission	VERIFICATION PROGRAMME	Year :

Figure 5: Audit programme model

2.2.2. Carrying out verification work :

The Cover Sheet serves as a crucial document during the audit work phase, facilitating effective communication between the audit team and the engagement leader. Here's how it typically functions:

1. **Link between Audit Programme and Field Investigations:** The Cover Sheet acts as a bridge between the tasks outlined in the Audit Programme and the actual field investigations conducted by the auditors. It ensures that each audit task is clearly defined, including the control objectives, population to be surveyed, sample to be checked, and nature of the checks to be carried out.
2. **Detailed Information for Each Task:** For each task outlined in the Audit Programme, the Cover Sheet provides detailed information regarding the specific activities to be performed by the auditors. This includes identifying the key control objectives, determining the appropriate sample size and selection method, and specifying the procedures to be followed during the audit.
3. **Approval Process:** The Cover Sheet is submitted to the engagement leader for approval before the audit task is initiated. This ensures that the planned audit activities are in line with the overall audit objectives and scope, and that the necessary resources are allocated appropriately.
4. **Communication with Audited Division or Programme:** The head of mission communicates with the head of the audited division or programme to ensure that all necessary documents, people, goods, and premises required for the audit work are made available as per the schedule of checks outlined in the Cover Sheet. This helps in facilitating smooth conduct of the audit and ensures timely completion of audit tasks.

Overall, the Cover Sheet plays a vital role in guiding the audit process, ensuring that each audit task is well-defined and executed in accordance with the audit programme. It helps in maintaining consistency, accuracy, and efficiency in the audit work, ultimately contributing to the effectiveness of the internal audit function.

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Internal audit entity		Ref:
Mission	Cover sheet	Year :

Module:

Operation check	Objectives of control	Population	Sample	Type of test	Reference sheet of work

Figure 6: Cover sheet model

The audit team employs various techniques to conduct thorough audits, ensuring that all aspects of the audited operations are comprehensively assessed. These techniques, along with the Internal Audit Practical Guide, serve as essential tools in guiding the audit process:

Audit Techniques:

1. **Existence Tests:** Ensure the existence of internal control systems as described by the auditee.
2. **Continuity Tests:** Check that key points of the internal control system operate regularly and identify any malfunctions.
3. **Validation Tests:** Ensure records are consistent with supporting documents.
4. **Physical Observation:** Verify the reality of material elements or information by physically observing their existence.
5. **Surveys:** Verify documents or data from a sample to extrapolate results to the population concerned.
6. **Direct Confirmation:** Verify the validity of information provided by cross-checking.
7. **Analytical Procedures:** Ensure consistency of data provided by the audited entity and identify new audit leads.

Practical Guide to Internal Audit:

- The guide consists of tools to orient and structure internal auditors' work based on standard internal control assessment programs and audit programs.
- It includes checklists of questions and checks to ensure that internal control systems control risks associated with compliance, regularity, and effectiveness of the municipality's processes.
- Identified malfunctions are documented using Problem Revelation and Analysis Sheets (PRAS) and presented to the engagement leader.
- The Findings, Recommendations, Actions, and Proposals (FRAP) serve as summary working papers presenting each malfunction, its causes, consequences, and recommendations.
- FRAPs are validated by the Engagement Leader and discussed with auditees to ensure proper understanding and implementation of recommendations.

The FRAPs focus on highlighting the consequences of malfunctions and the associated risks rather than just identifying weaknesses, enabling auditees to take appropriate corrective actions to improve internal controls and operations.

COMMUNE DE

Internal audit entity		Ref:
Mission	DISCLOSURE SHEET AND PROBLEM ANALYSIS	Year :

Figure 7: Sample problem identification and analysis sheet

2.3.The conclusion phase :

2.3.1. Summary of conclusions :

3. The internal audit team plays a crucial role in compiling the audit report, which is based on the issues outlined in the Findings, Recommendations, Actions, and Proposals (FRAPs) and conclusions from the cover sheets. The report's structure is conceived as a sequence of messages that the internal auditor intends to convey in concluding the assignment.
4. The head of the mission, accompanied by the internal audit team, conducts a Validation Meeting with the head of the audited division or program, during which the most significant observations are presented. Following this meeting, the engagement leader prepares a final report summarizing the decisions made. This report undergoes validation by the head of the audited division or program before being forwarded to the head of the internal audit entity.

4.1.1. Preparation of the internal audit report :

The engagement leader drafts the internal audit report based on the Problem Identification and Analysis Sheets prepared by the auditors and validated by the mission leader, as well as the decisions made during the validation meeting with the head of the audited entity. This draft report is a crucial document, issued by the internal audit department and holds authority over the chief audit executive.

Before the provisional internal audit report is issued, the draft report must be submitted to the head of the internal audit entity for approval. Once approved, the provisional internal audit report is given to the director of services, who then forwards a copy to the head of the audited division or program.

A meeting is convened by the Director of Services to validate the provisional internal audit report, which includes the head of the internal audit entity, the head of mission, the head of the audited division or program, and any other relevant managers. After this meeting, the engagement leader finalizes the internal audit report, incorporating any observations made during the validation meeting. The final report is then submitted to the head of the internal audit entity for validation.

The audit report is not neutral; it analyzes the situation, focusing primarily on identifying dysfunctions while also acknowledging strengths. It includes recommendations for improvement to address the identified issues and promote progress.

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Internal audit entity		Ref:
Mission	INTERNAL AUDIT REPORT	Year :

Figure 8: Internal audit report template

4.1.2. Publication and distribution of the internal audit report

The head of the internal audit department submits the final internal audit report to the Chairman of the Local Council along with a summary note. In a meeting initiated by the Chairman and attended by the Director of Services, the head of the internal audit department, assisted by the engagement manager, presents the final internal audit report. This presentation includes outlining the objectives and conditions of the assignment, summarizing the main findings and conclusions, presenting the main recommendations proposed, and proposing how the final audit report will be distributed.

Upon the Chairman's instructions, the head of the internal audit unit publishes and distributes all or part of the final internal audit report to the relevant managers in the municipality to take the necessary corrective action.

In conclusion, the internal audit assignment, from planning to follow-up on recommendations, complements the role of internal control within the local authority. It emphasizes strengthening the municipality's weak points while minimizing potential sanctions from subsequent inspection assignments. This process provides the President of the Local Council with a clear understanding of the organization's operations through a scoreboard supported by actionable recommendations. This framework is governed by an internal audit charter at the local council level, prioritized by the Chairman and all council members during ordinary sessions.

5. Setting up an internal audit unit: the case of the municipality of Safi :

It's commendable that the municipality of Safi is recognizing the significance of establishing an internal audit unit within its departments. This step aligns well with the principles outlined in the 2011 Constitution regarding the reinforcement of local democracy and good governance. By prioritizing the establishment of an internal audit function, the municipality is demonstrating its commitment to transparency, accountability, and effective management of resources.

Furthermore, in a time where local authorities are increasingly recognized for their pivotal role in societal, economic, and human development, the decision to implement internal audit measures reflects a proactive approach towards ensuring efficiency and effectiveness in governance.

The move also resonates with the broader trend of embracing monitoring and evaluation of results, which is essential for driving progress and achieving desired outcomes. Through the establishment of an internal audit unit, the municipality of Safi is laying the groundwork for robust oversight, risk management, and continuous improvement in its operations.

Overall, by taking steps to set up an internal audit unit, Safi is not only fulfilling constitutional principles but also positioning itself for enhanced governance, better service delivery, and ultimately, the well-being of its citizens.

5.1. The steps involved in setting up and monitoring Safi's internal audit unit :

It's excellent to see the Municipality of Safi taking proactive steps to establish an internal audit unit with support from the Local Governance Programme (P.G.L.) facilitated by the General Directorate of Local Authorities and the United States Agency for International Development (U.S.A.I.D.), represented by R.T.I. International. This partnership underscores the commitment to enhancing governance practices and ensuring accountability within the municipality.

The objectives outlined for the support programme demonstrate a comprehensive approach to building internal audit capacity within the municipality:

- Raising awareness about the importance of internal audit helps to garner support and understanding among stakeholders about the role and benefits of this function.
- Training a team of internal auditors in audit methods and techniques is crucial for equipping them with the necessary skills and knowledge to effectively carry out their responsibilities.
- The preparation of a risk map for the Municipality of Safi is a proactive measure to identify and prioritize areas of risk, enabling the internal audit unit to focus its efforts where they are most needed.
- Supervising the team of internal auditors in their initial assignments ensures that they receive guidance and support as they gain practical experience in conducting audits.
- Internal and external communication about the experience of creating an internal audit function helps to share insights and best practices, fostering transparency and accountability.

Overall, this support programme reflects a holistic approach to capacity building and institutional strengthening, which will contribute to the Municipality of Safi's efforts to promote good governance and achieve its developmental objectives.

5.1.1. Raising awareness of the importance of internal audit :

Conducting awareness-raising meetings for various stakeholders within the Municipality of Safi demonstrates a proactive approach to ensuring understanding and buy-in for the establishment of an internal audit function. Here's how each category of stakeholders can benefit from these meetings:

1. **Elected Representatives:** These meetings provide elected officials with insight into the importance of internal audit in enhancing governance practices and achieving the municipality's objectives. Understanding the role of internal audit helps elected representatives in their oversight responsibilities and decision-making processes.
2. **Heads of Division and Department:** For department heads, these meetings offer an opportunity to grasp how internal audit can support their efforts in achieving departmental goals and improving work procedures. They can learn about the benefits of having internal controls in place and how audits can help identify and mitigate risks.
3. **Local Authority Departments:** Staff members within local authority departments gain an understanding of how internal audit contributes to organizational effectiveness and risk management. They learn about their role in supporting internal audit activities and maintaining compliance with policies and procedures.

By segmenting the awareness-raising meetings according to different stakeholders, the Municipality of Safi ensures that each group receives tailored information relevant to their roles and responsibilities. This approach maximizes engagement and fosters a shared understanding of the importance of internal audit across the organization.

5.1.2. Diagnosis stage :

Conducting a diagnostic stage alongside the awareness-raising efforts is a strategic approach to laying the groundwork for the establishment of an internal audit function. Here's how each objective of the diagnostic stage contributes to this process:

1. **Determining Activities and Organization:** By understanding the activities and organizational structure of the municipality, stakeholders gain insights into the complexity of operations and potential areas of vulnerability. This information informs the design of internal audit processes tailored to the municipality's specific needs.
2. **Assessment of Current State of Internal Control:** Conducting an assessment of the existing internal control environment allows stakeholders to identify strengths and weaknesses. This assessment serves as a baseline for evaluating the effectiveness of internal audit activities once implemented and helps prioritize areas for improvement.
3. **Simplifying Risk Mapping Preparation:** The diagnostic stage streamlines the preparation of risk mapping by providing a comprehensive overview of the municipality's operations and potential risk areas. This simplification ensures that risk mapping efforts are focused and aligned with the municipality's objectives and activities.
4. **Determining Needs of the Municipality:** By identifying the municipality's needs in the field of internal audit, stakeholders can develop targeted strategies and interventions to address gaps and enhance internal audit capabilities. This ensures that internal audit initiatives are aligned with the municipality's priorities and objectives.

Overall, the diagnostic stage serves as a critical foundation for the subsequent development and implementation of internal audit processes within the municipality of Safi. It enables stakeholders to make informed decisions and allocate resources effectively to strengthen governance and risk management practices.

5.1.3. The internal auditor training stage :

Training internal auditors is a crucial step in establishing a robust internal audit function within the Municipality of Safi. Here's how the training process is structured to equip executives with the necessary skills and knowledge:

1. **Theoretical Training:** This section covers fundamental concepts, principles, and standards of internal auditing. Participants learn about the role of internal audit in governance, risk management, and control processes. They also gain an understanding of international best practices and standards in internal auditing, such as those outlined by the Institute of Internal Auditors (IIA). Topics may include audit planning, risk assessment, sampling techniques, and reporting.

2. **Practical Training:** In this section, participants apply theoretical knowledge to real-world scenarios through hands-on exercises and case studies. They learn how to conduct various audit procedures, such as document review, interviews, and data analysis. Practical training sessions provide participants with opportunities to develop audit plans, execute audit tests, and draft audit reports under the guidance of experienced trainers or mentors.

By combining theoretical and practical training components, the internal auditors from the Municipality of Safi gain comprehensive knowledge and skills essential for performing internal audit assignments effectively. This training ensures that auditors are equipped to contribute to the municipality's governance objectives, enhance risk management practices, and add value to organizational processes through their audit activities.

- **Theoretical training :**

It benefited a team of internal auditors from the Safi local authority, through workshops supervised by a consultancy firm "Auditas", according to the following training programme:

The date	The subject
16 June 2011	The concept of internal control and internal audit
29 June 2011	Internal audit methodology and techniques
30 June 2011	The main internal audit resources.

- **Practical training :**

It was for the benefit of the internal auditors of the Municipality of Safi, through two mission experiences supervised by a consultancy firm "Auditas", according to the following training programme:

The date	The subject of the mission
From 26 September 2011	Internal audit of the Park department of the commune in terms of equipment maintenance.
At 15 January 2012	The internal audit of the tax on the temporary occupation of public property for commercial, industrial or ...

5.1.4. The risk mapping preparation stage :

Risk mapping is a critical process that allows the Municipality of Safi to identify, assess, and prioritize risks that may impact its operations and objectives. Here's an overview of the three essential phases involved in preparing the risk map:

1. **Analysis of Operations:** During this phase, the Municipality conducts a thorough analysis of its operations, including its activities, processes, and functions. This analysis helps identify potential areas of risk and understand how different aspects of the municipality's operations interact with each other. By gaining insight into the organization's activities, stakeholders can better assess where risks may arise and how they could affect the achievement of objectives.
2. **Determination of Gross Risks:** In this phase, the identified risks are categorized and analyzed to determine their potential impact on the municipality's objectives. Gross risks are those risks that exist within the organization's operations before any risk management measures are implemented. By identifying and assessing gross risks, the municipality can prioritize areas for risk management interventions and develop strategies to mitigate these risks effectively.
3. **Assessment of Risk Management and Preparation of Net Risk Map:** After identifying gross risks, the municipality assesses the effectiveness of existing risk management practices and controls in place to mitigate these risks. This assessment helps determine the net risk level, which reflects the residual risk remaining after considering the effectiveness of risk management measures. The net risk map provides a clear overview of the most critical risks that require immediate attention and prioritization in the municipality's risk management efforts.

By following these phases, the Municipality of Safi can develop a comprehensive understanding of its risk landscape and implement proactive measures to address key risks effectively. The risk map serves as a valuable tool for informing decision-making, resource allocation, and the development of internal audit programs tailored to address the municipality's most urgent risks.

5.1.5. Setting up an internal audit department or unit :

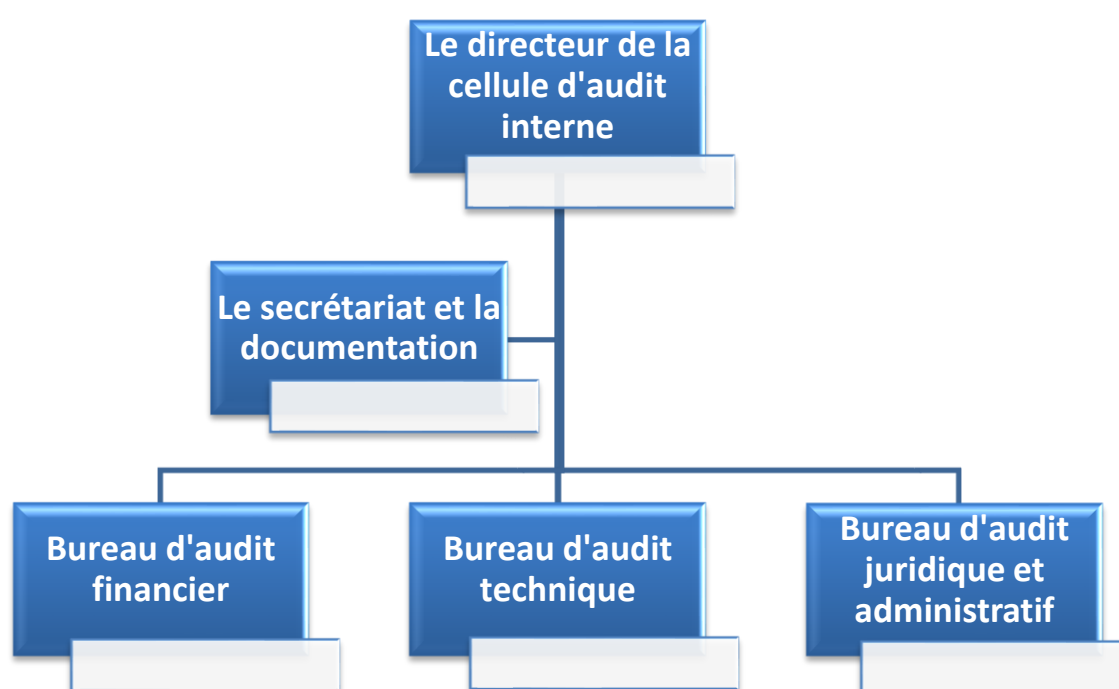
The establishment of the internal audit unit within the Municipality of Safi marks a significant step towards enhancing governance, accountability, and risk management practices. Here are some key points regarding the composition of the internal audit unit and the framework provided by the Internal Audit Charter:

1. **Composition of the Internal Audit Unit:** The internal audit unit comprises seven managers with diverse backgrounds and expertise, including engineering, legal sciences, economics, etc. This diversity of skills and knowledge enables the internal audit team to effectively assess various aspects of the municipality's operations and activities.
2. **Creation of the Internal Audit Unit:** The internal audit unit was officially established in December 2012 at the Municipality of Safi. This indicates a proactive approach by the municipality towards strengthening its internal control mechanisms and enhancing transparency and accountability in its operations.
3. **Ratification of the Internal Audit Charter:** The Internal Audit Charter, which provides the legal framework for the internal audit department's operations, was ratified during the ordinary session of February 2013. The charter outlines the roles, responsibilities, and operating procedures of the internal audit unit, ensuring consistency and adherence to established standards.
4. **Organizational and Administrative Structure:** According to the Safi Commune's Internal Audit Charter, the internal audit unit operates under the organizational responsibility of the Chairman of the Commune Council. This underscores the importance of senior leadership support and oversight in promoting the effectiveness of internal audit activities. On the administrative side, internal auditors

work under the responsibility of the Commune's Director of Services, ensuring coordination and alignment with other municipal departments.

Overall, the establishment of the internal audit unit and the ratification of the Internal Audit Charter reflect the Municipality of Safi's commitment to promoting good governance practices, risk management, and accountability in its operations. By leveraging the expertise of its internal audit team and adhering to established standards and procedures, the municipality can enhance transparency, identify areas for improvement, and ultimately achieve its strategic objectives more effectively.

Organisation chart of the internal audit unit of the municipality of Safi :



The use of cards to describe tasks and responsibilities within the internal audit unit, along with a comprehensive procedure manual, reflects a structured approach to managing internal audit activities. Here's how these tools contribute to the effectiveness of the internal audit unit:

1. **Task Description Cards:** Task description cards provide a concise overview of the tasks assigned to each function or responsibility within the internal audit unit. These cards serve as quick reference guides, outlining key responsibilities, objectives, and expectations for each role. By clearly defining roles and responsibilities, task description cards help ensure accountability, promote transparency, and facilitate efficient task allocation within the unit.
2. **Procedure Manual:** The procedure manual serves as a comprehensive repository of procedures and documents related to internal audit activities. It encompasses all necessary guidelines, protocols, and standards to govern the conduct of internal audit operations within the legal and legislative framework governing the activities of the communes. The manual outlines the step-by-step processes

for conducting various audit activities, including planning, execution, reporting, and follow-up. It also incorporates relevant provisions from the Internal Audit Charter and international internal audit references, ensuring alignment with best practices and industry standards.

By utilizing task description cards and a procedure manual, the internal audit unit enhances its operational efficiency, promotes consistency in task execution, and ensures adherence to established standards and guidelines. These tools facilitate effective communication, streamline workflow processes, and support the unit in fulfilling its mandate of providing independent and objective assurance to the Municipality of Safi.

5.2. Report on the activities of the internal audit unit :

The first few years of work by the internal audit unit at the Safi municipality were characterised by a number of activities.

5.2.1. The activities of the internal audit unit :

The involvement of the internal audit unit at the Municipality of Safi in various activities demonstrates its proactive approach to enhancing internal audit practices and promoting principles of good governance. Here's a summary of the unit's activities:

1. **Internal Audit Assignments:** The internal audit unit has conducted three internal audit assignments, indicating its commitment to evaluating the municipality's operations, identifying areas for improvement, and enhancing accountability and efficiency.
2. **Participation in Awareness-Raising Events:** The unit actively participated in several awareness-raising events focused on internal audit and its role in promoting principles of local governance and territorial governance. By engaging in these events, the unit contributed to knowledge sharing, capacity building, and fostering a culture of transparency and accountability within the local government context.
3. **Training Session for Executives from Another Municipality:** The unit organized a training session for executives from the municipality of Tétouan, showcasing its willingness to share expertise and collaborate with other municipalities. This inter-municipal cooperation initiative underscores the unit's commitment to promoting best practices and supporting capacity development across local governments.
4. **Collaborative Events with Various Institutions:** The unit participated in awareness-raising events organized by the Directorate General of Local Authorities, the General Directorate of Territorial Authorities, and other institutions. These collaborative efforts signify the unit's engagement in broader discussions on internal audit practices, territorial governance, and institutional development, contributing to knowledge exchange and networking opportunities.

Overall, the diverse range of activities undertaken by the internal audit unit reflects its dedication to professional development, knowledge dissemination, and promoting principles of good governance within the Municipality of Safi and beyond. Through its initiatives, the unit plays a vital role in strengthening internal controls, enhancing accountability mechanisms, and driving organizational excellence within the local government context.

5.2.2. The assignments carried out³ :

The internal audit unit at Safi Commune carried out three main assignments between 2012 and 2015.

4.2.2.1 Mission 1: Internal audit of the Safi bus station in 2013:

The internal audit assignment focused on assessing various aspects of the bus station's operations and management from 2005 to 2012. Here are the specific objectives outlined for the assignment:

1. **Legal Compliance:** Evaluate the extent to which laws and regulations governing the operation of the bus station were adhered to during the specified period. This includes compliance with relevant legal frameworks concerning transportation, public facilities, and other applicable regulations.
2. **Administrative Compliance:** Assess the management methods employed at the bus station and their alignment with prevailing administrative practices and regulations. This involves reviewing administrative processes, procedures, and protocols to ensure conformity with established norms.
3. **Employee Administrative Situation:** Examine the administrative status of employees working at the bus station, including their recruitment, contracts, roles, responsibilities, and compliance with labor laws and regulations.
4. **Property Clearance:** Verify the status of the land allocated for the bus station and confirm that all necessary legal processes for land acquisition and clearance were duly completed. This involves ensuring that the bus station operates on legally designated land without any encumbrances.
5. **Financial Situation:** Evaluate the financial performance and management practices of the bus station during the specified period. This includes assessing financial records, budgets, expenditures, revenue generation, financial controls, and overall financial stability.
6. **Efficiency of Financial Management:** Analyze the efficiency and effectiveness of the bus station's financial management practices, including budget allocation, resource utilization, cost management, revenue collection, and financial reporting.
7. **Recommendations:** Based on the findings of the audit, provide recommendations aimed at addressing any identified deficiencies, improving operational effectiveness, enhancing compliance with regulations, optimizing financial management practices, and promoting overall organizational efficiency and effectiveness.

These objectives collectively aimed to provide a comprehensive assessment of the bus station's operations, identify areas of improvement, mitigate risks, and enhance governance and accountability within the organization. The outcomes of this audit assignment would inform decision-making processes and contribute to the ongoing improvement and development of the bus station's operations and management practices.

³ Audit files archived at the Safi internal audit unit.

The axis	Recommendations	The degree of execution
Legal	The adoption of the necessary measures to notify and execute the verdict of the Casablanca Commercial Court of Appeal denouncing the bus station company.	- Adoption of the communal council, management within the framework of a local development company. - Percentage of execution: 70%.
Land	- Registration and conservation of all the plots of land forming the station's land base in the name of the municipality of Safi. - Updating topographic plans, taking buildings into account. - Updating land documents and the municipal property register.	- The conservation of all the land titles forming the land base of the bus station in a single land title in the name of the municipality of Safi. - The regularisation of the situation of the station building by registering it and keeping it in the name of the municipality. - Percentage performance: 100%.
Administration and finance	Finalising the procedures for updating the legal status of the bus station.	Execution in progress.

4.2.2.2. Mission n°2⁴ : Internal audit of the delegated management agreement for the waste recovery sector in 2014:

The second internal audit mission focused on reviewing the delegated management agreement for waste recovery and recycling between the Municipality of Safi and the contracted company. The objectives of this audit were as follows:

1. **Compliance Verification:** Ensure that the monitoring and control provisions outlined in the delegated management agreement were being adhered to by both parties.
2. **Effectiveness of Procedures:** Evaluate the effectiveness of procedures implemented for monitoring and controlling the delegated management agreement to mitigate potential risks faced by the municipality.
3. **Identification of Non-compliance States:** Identify any instances of non-compliance with the agreement's provisions and propose recommendations to address them.
4. **Recommendations for Improvement:** Present recommendations aimed at enhancing the control and monitoring of the implementation of the delegated management agreement to improve overall effectiveness and efficiency.

⁴ Audit files archived at the Safi internal audit unit.

The results of this audit mission were presented along with a set of recommendations covering various areas related to monitoring and control, organization, internal control systems, service execution, property management, and financial aspects.

Some of the key recommendations made during this audit mission included:

- Establishment of a monitoring committee with clearly defined responsibilities in accordance with legal and contractual provisions.
- Provision of necessary equipment and human resources for the inspection department.
- Preparation of job descriptions and procedures manual.
- Implementation of an information and management system to ensure data reliability.
- Review and analysis of documents submitted by the contracted company.
- Precision in document analysis procedures.
- Implementation of control programs.
- Handling of complaints through on-site checks as per the agreement.
- Assignment of a dedicated control unit responsible for monitoring waste weight at the landfill site.
- Implementation of measures to ensure the safety and sanitation of waste weighing equipment.
- Recording of operations to control access and waste burial locations at the landfill site.
- Setting control programs for resources and equipment.
- Displaying the company's telephone number on all trucks.
- Ensuring the validation of waste weight records on a permanent basis.
- Budget programming to finance the agreement and ensure financial equilibrium.

These recommendations aimed to address identified gaps and improve the efficiency, transparency, and compliance of the waste management operations under the delegated management agreement. Following the instructions from the president of the Safi local council, efforts began to implement these recommendations to enhance waste management practices and ensure the municipality's interests are protected.

4.2.2.3. Mission no. 3⁵ : Internal audit of the agreements linking the municipality to the Régie Autonome de Distribution de l'Eau et de l'Electricité de Safi in 2014:

The third internal audit mission focused on verifying compliance with agreements between the Municipality of Safi and the Régie Autonome de Distribution de l'eau et de l'électricité de Safi. The objectives included ensuring compliance with agreement provisions, assessing audit procedures, detecting non-compliance cases, and making recommendations for improvement.

Key points of the agreements included technical support for public lighting, maintenance of equipment and fountains, as well as loan repayment agreements and water/electricity consumption structures.

The mission was completed in 2015, with provisional minutes drafted. The presentation of results was scheduled for the following days.

⁵ Audit files archived at the Safi internal audit unit.

In 2015 and 2016, municipal and legislative elections dominated focus, delaying new internal audit assignments. However, in late 2016, a new assignment concerning the Tax on Undeveloped Land at the local authority level commenced.

In conclusion, the past decade in Morocco has seen a concerted effort towards good governance, spurred by constitutional changes in 2011. The Local Governance Programme (LGP) aimed to modernize municipal administration, emphasizing internal audit structures to manage risks effectively. While challenges such as the lack of audit culture and confusion with inspection functions persist, collaborative efforts by government bodies like the DGCL, IGAT, and USAID have supported local authorities in establishing and managing internal audit units. Despite progress, widespread implementation remains a challenge, with only a few municipalities having implemented audit structures. The future of this essential project will depend on continued efforts to promote good territorial governance across all local authorities.

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