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JUDICIAL OVERSIGHT OF PUBLIC FINANCES IN WEST AFRICA BETWEEN INSTITUTIONAL LEGACY, LIMITED EFFECTIVENESS, AND PROSPECTS FOR HYBRIDIZATION: A COMPARATIVE ANALYSIS OF MALI AND GERMANY

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ABSTRACT

This study examines judicial oversight of public finances in West Africa using a comparative analysis of Mali and Germany, with a focus on institutional legacy, enforcement capacity, and prospects for hybrid governance reform. The study adopts a qualitative comparative case study design based on secondary data sources drawn from IMF governance reports, OECD public financial management assessments, policy briefs, and peer-reviewed literature (2021–2025). Findings reveal that Mali's judicial oversight system is constrained by strong executive dominance, limited judicial autonomy, weak enforcement of audit findings, institutional instability, and inadequate financial independence of the judiciary, all of which significantly weaken fiscal accountability. In contrast, Germany demonstrates a highly effective oversight system characterized by strong constitutional safeguards, robust institutional coordination, high transparency, and efficient enforcement of financial regulations through integrated judicial and audit mechanisms. The comparative analysis highlights a significant gap between fragile and mature governance systems, emphasizing that institutional effectiveness depends not only on formal structures but also on enforcement capacity and coordination among accountability institutions. The study concludes that hybrid governance models combining judicial strengthening, digital public financial management systems, audit–judicial integration, and enhanced transparency mechanisms offer the most viable pathway for improving fiscal accountability in Mali and similar West African states.

Keywords: *Judicial Oversight, Public Finance, Mali, Germany, Accountability, Hybrid Governance*

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INTRODUCTION

Judicial oversight of public finances is widely recognized as a fundamental pillar of democratic governance because it ensures that public resources are managed in accordance with the principles of legality, transparency, and accountability. Through judicial review and enforcement mechanisms, governments are held accountable for misuse of public funds, thereby strengthening trust in public institutions and promoting fiscal discipline. However, recent governance assessments indicate that in many developing regions, particularly in West Africa, the effectiveness of judicial institutions in enforcing financial accountability remains weak due to structural inefficiencies, limited autonomy, and entrenched institutional constraints (OECD, 2024; IMF, 2025). These weaknesses reduce the capacity of the judiciary to act as an effective check on executive power in public financial management systems.

Across West Africa, judicial oversight systems are often embedded within broader governance structures that reflect historical and institutional legacies inherited from colonial administration. These legacies continue to influence how public finance systems are organized, particularly in relation to centralized executive authority and weak separation of powers. In many cases, judicial institutions lack sufficient financial independence and operational capacity to effectively challenge irregularities in budget execution or public expenditure processes (Konrad-Adenauer-Stiftung, 2025). As a result, fiscal accountability mechanisms are frequently undermined, leading to persistent challenges such as corruption risks, weak enforcement of audit recommendations, and limited deterrence against financial misconduct.

Mali provides a clear illustration of these structural governance challenges. As a post-colonial state, its judicial and fiscal institutions have evolved within an administrative framework that continues to reflect strong executive dominance over public financial processes. Despite reforms aimed at strengthening governance and accountability, the judiciary in Mali often operates with limited autonomy, particularly in matters related to high-level financial oversight and enforcement of audit outcomes (IMF, 2025). This institutional configuration constrains the judiciary’s ability to function as an independent fiscal watchdog capable of ensuring compliance with public financial management regulations.

In addition, Mali’s public financial oversight environment is affected by broader political and institutional instability, which further weakens the enforcement capacity of judicial institutions. Frequent administrative disruptions, coupled with limited resources allocated to judicial bodies, reduce the effectiveness of financial oversight mechanisms. Consequently, audit findings are not always fully implemented, and judicial follow-up on financial irregularities remains inconsistent. This situation contributes to gaps between formal governance frameworks and actual enforcement practices, thereby undermining overall fiscal accountability (OECD, 2024).

In contrast, Germany represents a highly institutionalized governance system where judicial oversight of public finances operates within a strong constitutional and legal framework. The German judiciary benefits from significant institutional independence, which enables courts to adjudicate financial and administrative disputes without undue political interference. In addition, Germany’s public financial management system is supported by strong parliamentary oversight institutions and well-developed audit mechanisms that ensure compliance with fiscal regulations and transparency standards (World Bank, 2023). This integrated governance structure enhances the effectiveness of financial accountability and reduces opportunities for misuse of public funds.

Furthermore, Germany’s system demonstrates a high level of coordination between judicial institutions, audit bodies, and legislative oversight mechanisms. This coordination ensures that financial irregularities identified through audits are systematically reviewed and, where necessary, prosecuted through judicial processes. The effectiveness of this system is reinforced by a strong rule-of-law culture and well-established administrative procedures that prioritize transparency and accountability in public expenditure management. As a result, Germany is often regarded as a benchmark for effective judicial oversight in public financial governance systems globally (OECD, 2024).

The comparative perspective between Mali and Germany therefore highlights a significant gap between institutional design and practical enforcement of judicial oversight mechanisms in public finance management. While Mali possesses formal structures intended to support accountability, their effectiveness is constrained by weak enforcement capacity and institutional dependency. Conversely, Germany demonstrates how strong institutional independence, coordinated oversight systems, and rule-of-law enforcement can significantly enhance fiscal accountability outcomes. This contrast underscores the importance of institutional strengthening and hybrid governance reforms aimed at improving judicial oversight systems in West Africa through enhanced autonomy, digital transparency, and integrated accountability frameworks (IMF, 2025; Konrad-Adenauer-Stiftung, 2025).

This comparative analysis therefore sought to answer the following research questions:

1. How effective is judicial oversight of public finances in Mali?
2. What institutional factors shape the effectiveness of fiscal judicial oversight in Germany?
3. What explains the differences between the two systems?
4. Can hybrid governance models improve judicial oversight in West Africa?

The study contributes to public financial management (PFM) literature by bridging governance theory with comparative institutional analysis.

LITERATURE REVIEW

Institutional Legacy

Institutional theory suggests governance is shaped by historical legacies. In Mali, executive dominance weakens judicial independence (IMF, 2025). Institutional legacy refers to the enduring influence of historical governance structures on contemporary institutional performance, particularly in shaping the behavior, autonomy, and effectiveness of public institutions. Institutional theory suggests that governance systems do not develop in isolation but are deeply embedded in historical trajectories that continue to influence present-day decision-making processes and administrative cultures. In many post-colonial states, these legacies are characterized by centralized authority structures that prioritize executive control over independent oversight institutions, including the judiciary.

In the context of Mali, institutional legacy is strongly reflected in the continued dominance of the executive branch over public financial governance systems. Despite constitutional provisions that formally guarantee separation of powers, practical governance arrangements often reveal weak judicial autonomy and limited capacity to independently review executive financial decisions. Recent governance diagnostics indicate that Mali’s institutional framework continues to face significant challenges related to rule of law enforcement, corruption vulnerabilities, and weak accountability mechanisms (IMF, 2025). These constraints reduce the judiciary’s ability to function as an effective oversight institution capable of ensuring compliance with public financial regulations.

Furthermore, empirical governance assessments highlight that institutional weaknesses in Mali are compounded by political instability and administrative discontinuity, which disrupt the development of strong accountability systems. According to OECD-related governance analysis, weak institutional enforcement structures in fragile states often result in limited implementation of legal and regulatory frameworks, even when such frameworks exist formally (OECD, 2024). In practice, this means that institutional legacy not only shapes governance structures but also constrains reform effectiveness by embedding patterns of executive dominance and weak enforcement culture.

Judicial oversight of public finances refers to the formal and informal mechanisms through which judicial institutions ensure that public expenditure and financial management processes comply with constitutional provisions, statutory regulations, and principles of accountability. In practical governance systems, this oversight is operationalized through court rulings on financial misconduct, enforcement of anti-corruption laws, review of executive budget decisions, and follow-up on audit findings issued by supreme audit institutions. In many democratic systems, judicial oversight serves as the final enforcement layer that transforms audit recommendations into legally binding actions, thereby strengthening fiscal discipline and reducing misuse of public funds.

In contemporary public administration practice, effective judicial oversight is not only a legal function but also an institutional coordination process involving multiple accountability actors such as parliaments, audit offices, and anti-corruption agencies. According to the OECD (2024), judicial oversight becomes effective only when three critical conditions are met: institutional independence, enforcement capacity, and coordination with other accountability institutions. Where these conditions are weak or absent, oversight mechanisms tend to become symbolic, resulting in limited deterrence against financial misconduct and weak compliance with public financial management rules. This perspective is particularly relevant in developing governance contexts where formal legal frameworks exist but enforcement remains inconsistent.

Institutional legacy theory explains how historical governance arrangements shape contemporary institutional performance and behavior. In the West African context, colonial administrative systems established centralized executive authority, often limiting the autonomy of judicial institutions and subordinating financial oversight to executive control. These structures created long-term institutional path dependencies that continue to influence governance outcomes in post-independence states. As North (1990) argues, institutions evolve incrementally, and historical arrangements often persist even when formal reforms are introduced.

In Mali, these institutional legacies are evident in the continued dominance of the executive in public financial decision-making processes. Despite constitutional provisions guaranteeing separation of powers, the judiciary often operates within constraints that limit its independence in fiscal oversight and accountability enforcement. Recent governance assessments indicate that weak separation of powers, coupled with political instability and security challenges, has significantly undermined institutional continuity and judicial effectiveness (IMF, 2025). These challenges reduce the capacity of judicial institutions to independently review financial misconduct or enforce compliance with audit recommendations.

Furthermore, Konrad-Adenauer-Stiftung (2025) emphasizes that judicial institutions in Sub-Saharan Africa frequently suffer from financial dependence on the executive branch. This dependence weakens institutional autonomy and reduces the ability of courts to independently adjudicate cases involving public financial mismanagement. In practice, this creates a governance environment where formal oversight structures exist but are not fully effective in ensuring accountability or deterring corruption.

Judicial Independence

Judicial independence is essential for accountability and transparency in public finance (OECD, 2024). Judicial independence is a fundamental principle of democratic governance that ensures courts and judicial institutions operate free from political interference, external pressure, or undue influence from the executive and legislative branches. It is widely recognized as a key determinant of effective public financial accountability because it enables impartial adjudication of financial misconduct, corruption cases, and disputes related to budget execution. Without judicial independence, oversight mechanisms become vulnerable to manipulation, thereby weakening the entire accountability chain in public financial management systems.

Recent governance research emphasizes that judicial independence is not only a constitutional principle but also a practical requirement for effective enforcement of public financial regulations. According to OECD

(2024), the effectiveness of judicial systems in ensuring accountability depends on their institutional autonomy, enforcement capacity, and coordination with other oversight bodies such as audit institutions and parliamentary committees. Where these conditions are weak, judicial oversight becomes symbolic rather than operational, resulting in persistent governance failures and reduced public trust in institutions.

In the West African context, judicial independence is often constrained by financial dependence on the executive, weak institutional capacity, and political interference in judicial appointments and decision-making processes. This limits the ability of courts to act independently in cases involving public financial mismanagement or corruption. In contrast, strong governance systems demonstrate that judicial independence enhances transparency, strengthens enforcement of financial laws, and improves overall fiscal discipline. OECD governance indicators also show that countries with higher judicial independence tend to have stronger rule-of-law outcomes and lower levels of corruption (OECD, 2024; World Bank, 2023).

Germany Model

Germany demonstrates strong institutional coordination, transparency, and judicial enforcement of financial rules. The German governance model represents a mature and highly institutionalized system of judicial oversight characterized by strong constitutional guarantees, robust rule-of-law enforcement, and effective coordination between judicial, legislative, and audit institutions. In Germany, judicial independence is constitutionally protected, ensuring that courts operate without interference from political actors. This institutional arrangement enhances the credibility and effectiveness of judicial oversight in public financial management systems.

In practical terms, Germany’s system integrates multiple accountability mechanisms that ensure transparency and enforcement of financial regulations. The judiciary works in close coordination with parliamentary audit bodies and supreme audit institutions to ensure that financial irregularities are not only identified but also prosecuted and resolved through legal processes. This integrated governance framework ensures that audit findings are systematically translated into enforceable judicial actions, thereby strengthening fiscal discipline and reducing opportunities for corruption.

Recent governance assessments highlight that Germany consistently ranks among countries with the highest levels of judicial independence and rule-of-law effectiveness. OECD indicators show that Germany performs strongly in preventing improper government influence in judicial processes and maintaining institutional checks and balances (OECD, 2024). This high level of institutional performance reflects the maturity of Germany’s governance system, where accountability is embedded in both formal legal structures and administrative practice.

Furthermore, the German model demonstrates that effective judicial oversight is not only a function of legal design but also of institutional coordination, administrative efficiency, and political stability. By ensuring strong linkages between audit institutions, parliamentary oversight bodies, and judicial authorities, Germany provides a practical example of how integrated governance systems can enhance transparency, accountability, and public trust in fiscal management systems (World Bank, 2023).

Conceptualizing Judicial Oversight of Public Finances

Judicial oversight of public finances refers to the formal and informal mechanisms through which judicial institutions ensure that public expenditure and financial management processes comply with constitutional provisions, statutory regulations, and principles of accountability. In practical governance systems, this oversight is operationalized through court rulings on financial misconduct, enforcement of anti-corruption laws, review of executive budget decisions, and follow-up on audit findings issued by supreme audit institutions. In many democratic systems, judicial oversight serves as the final enforcement layer that transforms audit recommendations into legally binding actions, thereby strengthening fiscal discipline and reducing misuse of public funds.

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Public Financial Management and Accountability Systems

Public financial management (PFM) systems refer to the institutional frameworks, policies, and procedures that govern how public resources are collected, allocated, spent, and monitored. Effective PFM systems are essential for ensuring fiscal discipline, transparency, and accountability in the use of public funds. According to the IMF (2025), countries with weak PFM systems are more likely to experience fiscal inefficiencies, revenue leakages, corruption risks, and poor service delivery outcomes due to weak enforcement mechanisms and limited institutional coordination.

In practical terms, strong PFM systems rely on integrated oversight structures that connect budget formulation, execution, auditing, and judicial enforcement. However, in Mali, although institutions such as the Cour des Comptes (Supreme Audit Institution) exist and produce audit reports, their effectiveness is limited by weak enforcement mechanisms and inadequate judicial follow-up. This gap significantly reduces the deterrent effect of audit findings, as irregularities identified in public financial management processes are not consistently prosecuted or corrected through judicial action.

As a result, recurring patterns of fiscal mismanagement persist, reflecting a systemic weakness in translating audit evidence into enforceable legal action. This situation demonstrates that the effectiveness of PFM systems is not determined solely by institutional existence but by the strength of enforcement linkages between audit institutions and judicial authorities (OECD, 2024).

Judicial Independence and Rule of Law

Judicial independence is widely recognized as a foundational principle for effective governance and public accountability. It refers to the ability of judicial institutions to make decisions free from political interference, executive pressure, or external influence. In the context of public financial oversight, judicial independence ensures that financial misconduct cases are adjudicated based on legal merit rather than political considerations. OECD (2024) emphasizes that independent judicial systems are more likely to enforce financial accountability mechanisms effectively, thereby reducing corruption risks and strengthening public trust in governance institutions.

In contrast to fragile governance environments, Germany represents a highly institutionalized rule-of-law system where judicial independence is constitutionally guaranteed and practically enforced. Judges operate independently of the executive branch, and financial misconduct cases are subject to rigorous legal scrutiny through well-established judicial procedures. Additionally, Germany’s integrated accountability system ensures that audit findings are systematically transmitted to judicial authorities for enforcement where necessary.

This strong institutional framework ensures that fiscal violations are not only detected but also prosecuted and resolved through formal legal channels. The effectiveness of this system demonstrates how judicial independence, when combined with institutional coordination and political stability, significantly enhances public financial accountability and governance performance.

Comparative Governance Literature

Comparative governance literature emphasizes that differences in institutional performance across countries cannot be explained solely by formal institutional design. Instead, enforcement capacity, administrative culture, political stability, and resource availability play equally important roles in shaping governance outcomes. Acemoglu and Robinson (2019) argue that inclusive and enforceable institutions are more effective in promoting accountability and economic development than extractive systems, even when formal rules appear similar.

The comparison between Germany and Mali illustrates this argument clearly. While both countries have formal judicial and audit institutions, Germany's system benefits from strong enforcement capacity, high levels of institutional coordination, and stable political conditions. Mali, on the other hand, faces challenges related to weak enforcement, limited institutional capacity, and political instability, which significantly reduce the effectiveness of its oversight systems.

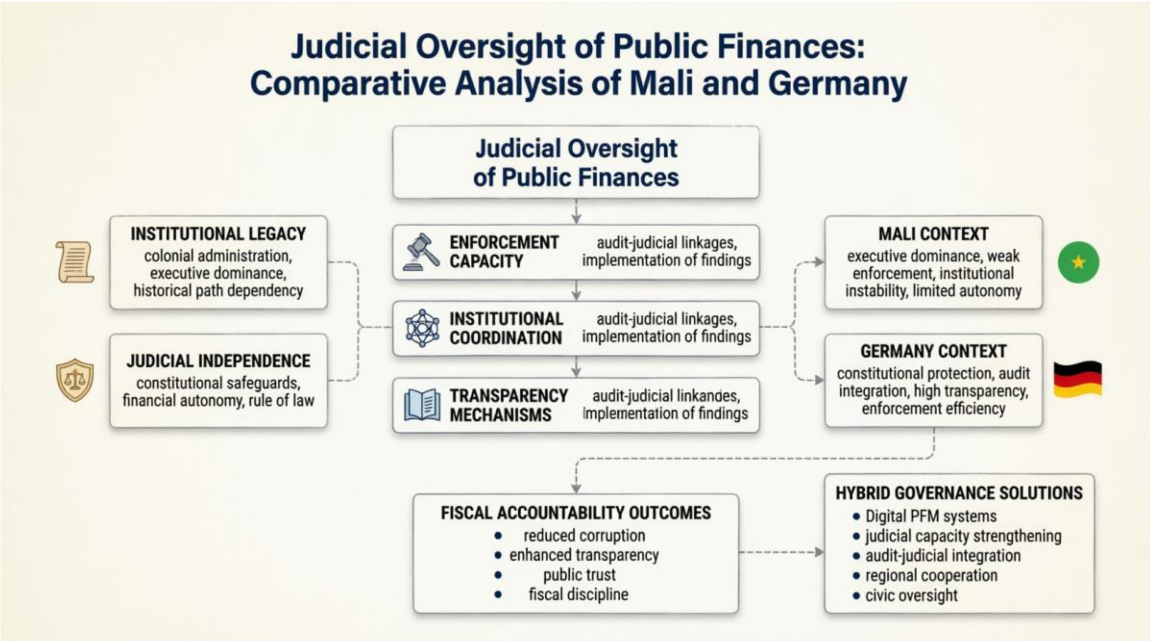

Figure 1: Conceptual Framework

Recent governance studies further highlight that institutional effectiveness depends on the interaction between structure and enforcement. Without effective implementation mechanisms, even well-designed governance systems fail to achieve intended outcomes. This reinforces the need to move beyond formal institutional analysis toward a more dynamic understanding of governance performance.

Hybridization in Governance Systems

Hybrid governance refers to the integration of formal institutional frameworks with innovative governance tools and mechanisms designed to enhance accountability, transparency, and efficiency. These mechanisms often include digital public financial management systems, participatory budgeting processes, real-time financial reporting platforms, and integrated audit–judicial coordination systems. Hybrid governance is particularly relevant in contexts where traditional institutional structures are weak or underperforming.

Recent studies suggest that hybrid governance systems can significantly improve public financial accountability by reducing human discretion, increasing transparency, and strengthening real-time monitoring of public expenditure processes (World Bank, 2023). Digital financial management systems, for example, allow governments to track expenditures more effectively and reduce opportunities for corruption or misallocation of funds.

In the context of West Africa, hybridization offers a practical reform pathway by combining institutional strengthening with technological innovation. This approach allows countries like Mali to compensate for institutional weaknesses by adopting digital accountability tools while simultaneously strengthening judicial capacity and improving coordination between oversight institutions. Ultimately, hybrid governance does not replace institutions but enhances their effectiveness through modernization and integration.

METHODOLOGY

This study uses qualitative comparative analysis based on secondary data from IMF, OECD, and governance reports (2021–2025).

Research Design

This study adopts a qualitative comparative case study research design focusing on Mali and Germany to examine differences in judicial oversight of public finances within contrasting institutional environments. A comparative case study design is appropriate because it enables an in-depth exploration of complex governance phenomena across different institutional contexts while allowing for systematic comparison of similarities and differences in institutional performance. In this study, Mali represents a fragile governance environment characterized by institutional constraints and limited enforcement capacity, while Germany represents a mature institutional system with strong rule-of-law enforcement and robust public financial management structures.

The qualitative comparative approach is particularly suitable for analyzing judicial oversight because it captures contextual and institutional dynamics that cannot be easily quantified, such as judicial independence, enforcement behavior, and institutional coordination mechanisms. According to OECD (2024), governance systems are best understood through multidimensional analysis that incorporates institutional arrangements, enforcement capacity, and transparency mechanisms. Similarly, recent IMF governance diagnostics emphasize that institutional performance in public financial management is deeply influenced by political, administrative, and historical contexts rather than formal legal frameworks alone (IMF, 2025).

Data Sources

The study relies on secondary data sources collected from authoritative international governance institutions, peer-reviewed academic literature, and policy reports published between 2021 and 2025. Secondary data was preferred because judicial oversight and public financial governance are macro-institutional phenomena best analyzed through existing large-scale institutional reports and comparative governance datasets rather than primary field surveys alone.

The primary sources of data include International Monetary Fund (IMF) governance reports, which provide detailed country-level assessments of public financial management systems, fiscal transparency, and institutional capacity constraints. Recent IMF reports on Mali highlight significant governance vulnerabilities, including weak enforcement of audit recommendations, fiscal instability, and limited institutional coordination (IMF, 2025; IMF Article IV Consultation, 2025). These reports provide critical insights into how fiscal governance operates in fragile states.

Additionally, OECD public governance reports were used to assess international standards of judicial independence, accountability systems, and public financial management effectiveness. OECD (2024) emphasizes that strong governance systems are characterized by institutional coordination between audit institutions, legislatures, and judicial bodies, which is essential for effective fiscal oversight.

The study also incorporates publications from the Konrad-Adenauer-Stiftung (KAS), which provide analytical perspectives on rule-of-law development and judicial independence in Sub-Saharan Africa. These reports highlight structural constraints such as financial dependence of the judiciary and executive interference in governance processes (Konrad-Adenauer-Stiftung, 2025).

Furthermore, peer-reviewed journal articles and policy briefs were included to provide theoretical and empirical grounding, particularly on institutional theory, governance effectiveness, and comparative public administration. Complementary data was drawn from World Bank governance reports and digital public financial management studies, which emphasize the role of technology and institutional reform in strengthening accountability systems (World Bank, 2023).

Analytical Approach

The study employs thematic content analysis as the primary analytical technique to systematically examine secondary data and identify recurring patterns related to judicial oversight of public finances in Mali and Germany. Thematic analysis is appropriate for qualitative comparative studies because it allows for the identification, coding, and interpretation of key governance themes across multiple data sources.

The analysis focused on four core thematic areas: judicial independence, enforcement effectiveness, institutional coordination, and fiscal accountability mechanisms. These themes were selected based on governance literature which identifies them as critical determinants of effective public financial oversight systems (OECD, 2024). Each theme was analyzed across both case studies to identify similarities, differences, and structural governance gaps.

First, judicial independence was examined in terms of institutional autonomy, financial independence, and political interference in judicial processes. This is critical because independent judicial systems are more likely to enforce accountability and reduce corruption risks (OECD, 2024).

Second, enforcement effectiveness was analyzed by examining the extent to which audit findings and legal rulings are implemented in practice. IMF governance diagnostics indicate that weak enforcement is a major constraint in Mali’s public financial management system, leading to recurring inefficiencies and accountability gaps (IMF, 2025).

Third, institutional coordination was assessed by examining the interaction between judicial institutions, audit offices, and legislative bodies. Effective governance systems require strong coordination mechanisms that ensure audit findings are translated into judicial action and policy enforcement (World Bank, 2023).

Finally, fiscal accountability mechanisms were analyzed in terms of transparency, reporting systems, and compliance with financial regulations. OECD (2024) emphasizes that accountability systems are most effective when supported by integrated institutional frameworks and digital governance tools. Through this thematic approach, the study identifies structural weaknesses in Mali’s oversight system and contrasts them with Germany’s highly coordinated and rule-based governance framework, thereby providing insights into hybrid governance solutions for improving fiscal accountability in West Africa.

FINDINGS

Mali

The findings reveal that judicial oversight of public finances in Mali is constrained by a combination of structural, institutional, and political factors that collectively weaken accountability systems and limit the effectiveness of financial governance. Although formal institutions such as courts, audit bodies, and anti-corruption agencies exist, their operational effectiveness is significantly undermined by weak enforcement mechanisms and limited institutional independence. Recent governance assessments confirm that Mali’s public financial management system is characterized by persistent institutional fragility, low compliance with audit recommendations, and limited judicial follow-up on financial irregularities (IMF, 2025; OECD, 2024). Mali’s system is characterized by executive dominance, weak audit enforcement, limited judicial autonomy, and institutional instability (IMF, 2025).

Executive Dominance

The analysis shows that the executive branch exerts substantial influence over fiscal governance institutions, including budget execution processes and oversight mechanisms. This dominance limits the autonomy of judicial institutions, particularly in cases involving public expenditure irregularities or corruption investigations. In practice, judicial bodies often face constraints in initiating or concluding financial misconduct cases without executive influence or approval. According to IMF governance diagnostics, executive interference remains one of the most significant barriers to effective public financial accountability in Mali (IMF, 2025).

Weak Enforcement of Audit Findings

Despite the existence of a functional Supreme Audit Institution (Cour des Comptes), audit findings in Mali are not consistently translated into judicial action. Many audit reports identifying financial irregularities remain partially or fully unimplemented due to weak institutional linkages between audit bodies and the judiciary. This gap significantly reduces the deterrent effect of audits and contributes to recurring patterns of fiscal mismanagement. OECD (2024) emphasizes that enforcement of audit recommendations is a key determinant of effective public financial governance, and its absence leads to symbolic rather than substantive accountability systems.

Institutional Instability

Mali’s judicial oversight system is further weakened by frequent political transitions, governance disruptions, and security challenges. These factors undermine institutional continuity and reduce the effectiveness of long-term reform efforts. Institutional instability disrupts administrative processes, weakens policy implementation, and limits the development of strong accountability mechanisms. As noted in governance reports, fragile states often experience cyclical breakdowns in institutional performance due to political uncertainty and weak administrative capacity (World Bank, 2023; IMF, 2025).

Limited Financial Autonomy

The study also finds that judicial institutions in Mali have limited financial autonomy, as their budgets are largely dependent on executive allocations. This financial dependence compromises institutional independence and restricts the judiciary’s ability to operate effectively in oversight roles. Konrad-Adenauer-Stiftung (2025) highlights that financial dependence is a critical factor undermining judicial independence in Sub-Saharan Africa, as it exposes courts to indirect political influence and budgetary manipulation.

Germany

In contrast, Germany demonstrates a highly effective and institutionalized system of judicial oversight characterized by strong constitutional guarantees, robust enforcement mechanisms, and integrated accountability structures. The German model reflects a mature governance system where judicial independence, audit effectiveness, and institutional coordination function cohesively to ensure high levels of public financial accountability. Germany shows strong judicial independence, effective audit integration, high transparency, and strong enforcement mechanisms.

Strong Constitutional Safeguards

The judiciary in Germany is constitutionally protected, ensuring full independence from political and executive interference. Judges operate within a legal framework that guarantees autonomy in decision-making processes, particularly in financial and administrative cases. This institutional independence strengthens the credibility of judicial oversight and ensures that financial misconduct is addressed objectively and consistently.

Effective Audit Integration

Germany’s public financial governance system is characterized by strong integration between audit institutions (such as the Federal Court of Auditors), parliamentary oversight bodies, and the judiciary. Audit findings are systematically reviewed and, where necessary, escalated for judicial enforcement. This coordination ensures that financial irregularities are not only identified but also legally addressed, thereby reinforcing accountability and compliance.

High Transparency

Germany maintains a high level of fiscal transparency supported by open data systems, public reporting mechanisms, and accessible financial documentation. Citizens, researchers, and oversight institutions can access detailed public financial data, which enhances accountability and reduces opportunities for corruption. OECD (2024) identifies transparency as a key driver of effective governance, particularly in countries with strong institutional frameworks.

Enforcement Efficiency

The German judicial system demonstrates high enforcement efficiency, as financial misconduct cases are promptly investigated, adjudicated, and resolved through legal processes. This efficiency is supported by well-resourced institutions, strong legal frameworks, and a culture of compliance with the rule of law. World Bank governance studies confirm that countries with strong enforcement systems experience lower levels of fiscal mismanagement and higher institutional trust (World Bank, 2023).

Comparative Institutional Analysis

The comparative analysis highlights significant disparities between Mali and Germany in terms of judicial oversight effectiveness, institutional coordination, and governance maturity. The differences are summarized in Table 1 below.

Table 1: Comparative Institutional Analysis of Judicial Oversight in Mali and Germany

Dimension	Mali	Germany	Interpretation
Judicial independence	Weak	Strong	Mali shows executive influence; Germany ensures constitutional autonomy
Audit enforcement	Limited	Strong	Weak linkage between audit and judiciary in Mali
Transparency	Moderate to low	High	Germany ensures open financial governance
Institutional coordination	Weak	Strong	Germany integrates audit, parliament, and judiciary
Rule of law	Fragile	Robust	Strong legal enforcement in Germany

Table 1 clearly illustrates that Germany outperforms Mali across all governance dimensions related to judicial oversight of public finances. In Mali, institutional weaknesses, executive dominance, and limited enforcement capacity create gaps between formal governance structures and actual implementation. In contrast, Germany demonstrates how strong institutional coordination, judicial independence, and transparency mechanisms contribute to effective fiscal accountability systems.

The findings further indicate that the effectiveness of judicial oversight is not solely determined by the existence of formal institutions but by their ability to function independently, enforce rules, and coordinate effectively with other governance actors. OECD (2024) reinforces this argument by emphasizing that institutional coordination and enforcement capacity are key determinants of public financial governance success.

Discussion

The comparison shows that institutional strength determines oversight effectiveness. Mali faces implementation gaps while Germany demonstrates mature governance.

Discussion and Policy Implications

Discussion of Key Findings

The findings of this study reveal a significant divergence in the effectiveness of judicial oversight of public finances between Mali and Germany, reflecting broader differences in institutional maturity, enforcement capacity, and governance architecture. The analysis demonstrates that while both countries possess formal institutional frameworks for financial accountability, their actual performance differs substantially due to variations in judicial independence, institutional coordination, and rule-of-law enforcement.

In Mali, judicial oversight is constrained by structural and institutional weaknesses that limit its ability to function as an effective accountability mechanism. The study confirms that executive dominance over fiscal governance significantly reduces judicial autonomy, thereby weakening the enforcement of financial regulations. This finding aligns with IMF governance assessments, which highlight that fragile states often struggle with weak institutional checks and balances, particularly where executive influence extends into judicial and audit processes (IMF, 2025). As a result, judicial institutions in Mali tend to operate reactively rather than proactively in addressing financial misconduct, leading to persistent accountability gaps.

Furthermore, the weak enforcement of audit findings in Mali demonstrates a critical breakdown in the accountability chain linking audit institutions, the judiciary, and public financial management systems. Although audit reports are generated by competent institutions such as the Cour des Comptes, their implementation is inconsistent due to weak judicial follow-up mechanisms and limited inter-institutional coordination. OECD (2024) emphasizes that effective public financial governance depends on strong enforcement linkages between audit institutions and judicial systems; where these linkages are weak, audit systems lose their deterrent effect and become largely symbolic.

In addition, institutional instability further exacerbates governance weaknesses in Mali. Frequent political transitions, coupled with security challenges, disrupt institutional continuity and weaken long-term reform implementation. This instability undermines administrative capacity and reduces the effectiveness of judicial oversight structures. World Bank governance studies indicate that fragile states often experience cyclical breakdowns in institutional performance, which hinder sustained improvements in public financial management systems (World Bank, 2023).

In contrast, Germany demonstrates a highly effective and well-coordinated system of judicial oversight characterized by strong constitutional guarantees, institutional independence, and integrated accountability mechanisms. The German judiciary operates within a stable rule-of-law environment that ensures consistent enforcement of financial regulations. Judicial independence is reinforced by constitutional safeguards that prevent political interference, enabling courts to adjudicate financial misconduct cases objectively and efficiently.

Moreover, Germany’s institutional coordination between audit bodies, parliament, and the judiciary ensures that financial irregularities are systematically identified, reviewed, and prosecuted where necessary. This integrated governance model enhances transparency and strengthens fiscal discipline. OECD (2024) governance indicators confirm that countries with strong institutional coordination and enforcement capacity consistently achieve higher levels of accountability and lower levels of corruption.

Comparative Interpretation of Institutional Performance

The comparative analysis highlights that the effectiveness of judicial oversight is not determined by the mere existence of institutions but by their capacity to function independently, coordinate effectively, and enforce compliance. In Mali, the gap between formal institutional design and practical enforcement is wide, resulting in weak accountability outcomes. In contrast, Germany demonstrates a high degree of institutional alignment, where legal frameworks, enforcement mechanisms, and administrative systems operate cohesively.

This divergence supports the argument advanced in comparative institutional theory that governance outcomes are shaped not only by formal rules but also by enforcement capacity and institutional culture (Acemoglu & Robinson, 2019). In Mali, institutional culture is characterized by executive dominance and administrative dependency, whereas Germany reflects a rule-of-law culture that prioritizes accountability, compliance, and transparency.

The findings also reinforce IMF (2025) observations that public financial management reforms in fragile states often fail not because of weak policy design but due to weak implementation capacity and limited institutional coordination. Therefore, improving judicial oversight requires addressing structural governance constraints rather than focusing solely on legal reforms.

Policy Implications

Based on the findings, several policy implications emerge for strengthening judicial oversight of public finances, particularly in Mali and comparable West African states.

Strengthening Judicial Independence

There is a critical need to enhance the financial and institutional autonomy of the judiciary to reduce executive influence over judicial decision-making processes. This includes ensuring independent budget allocations, merit-based judicial appointments, and protection from political interference. OECD (2024) emphasizes that judicial independence is a foundational requirement for effective accountability systems.

Enhancing Audit–Judicial Linkages

Mali's accountability system requires stronger integration between audit institutions and the judiciary. Audit findings should be systematically transmitted to judicial authorities with clear enforcement protocols. This would ensure that financial irregularities identified through audits are legally addressed, thereby strengthening deterrence mechanisms.

Institutional Coordination Reform

Improving coordination between the judiciary, parliament, and audit institutions is essential for closing accountability gaps. Establishing formal inter-agency frameworks and joint oversight committees can improve communication and ensure timely enforcement of financial regulations.

Digitalization of Public Financial Management Systems

The adoption of digital public financial management (PFM) systems can significantly enhance transparency, reduce discretion, and improve real-time monitoring of public expenditure. World Bank (2023) findings indicate that digital governance systems reduce corruption risks and improve fiscal efficiency by increasing data accessibility and accountability.

Capacity Building and Professionalization

Judicial and audit institutions require continuous capacity building to enhance technical expertise in financial investigations, forensic auditing, and legal enforcement of financial crimes. Training programs supported by regional and international partners can strengthen institutional effectiveness.

Regional Governance Cooperation

Regional bodies such as ECOWAS can play a critical role in promoting governance convergence by establishing regional standards for judicial oversight and public financial accountability. This would enable peer learning and strengthen governance benchmarks across West Africa.

Theoretical Implication

The study contributes to institutional theory by demonstrating that governance effectiveness is shaped by the interaction between institutional legacy and enforcement capacity. While formal institutional structures exist in both Mali and Germany, their effectiveness diverges due to differences in institutional autonomy, coordination, and rule-of-law enforcement.

Prospects for Hybridization

Hybrid reforms include digital financial systems, judicial capacity strengthening, audit integration, regional cooperation, and transparency reforms.

Hybrid governance has increasingly emerged as a realistic and pragmatic reform pathway for improving public financial accountability in fragile and transitional governance systems such as Mali. Unlike purely institutional reforms that rely solely on legal and administrative restructuring, hybrid governance combines traditional public sector institutions with innovative tools such as digital systems, participatory governance mechanisms, and multi-actor accountability frameworks. This approach recognizes that governance effectiveness depends not only on formal institutional design but also on enforcement capacity, transparency systems, and technological integration (World Bank, 2023; OECD, 2024). In the context of judicial oversight of public finances, hybridization offers a pathway to bridge the gap between weak enforcement environments and the need for stronger accountability systems.

Digital Public Financial Management Systems

The introduction of integrated Digital Public Financial Management (DPFM) systems represents one of the most transformative pathways for strengthening judicial oversight of public finances. These systems enable real-time tracking of public expenditures, automated budget execution monitoring, and centralized financial reporting, thereby reducing opportunities for human discretion and corruption. In fragile governance environments like Mali, where manual financial systems and fragmented reporting structures still exist, digitalization can significantly improve transparency and accountability.

Recent governance studies indicate that countries adopting digital PFM systems experience improved fiscal discipline, reduced leakages, and enhanced audit traceability (World Bank, 2023). For judicial oversight, digital systems provide structured and accessible financial data that can be used as evidence in legal proceedings, thereby strengthening enforcement capacity. In addition, IMF governance reports highlight that digital financial systems enhance the reliability of audit processes by reducing information asymmetry and increasing data accuracy (IMF, 2025). Therefore, digitalization is not merely a technical reform but a governance transformation tool that strengthens the entire accountability chain from budget execution to judicial enforcement.

Judicial Capacity Strengthening

Strengthening judicial capacity is a central pillar of hybrid governance reform. In many West African states, including Mali, judicial institutions face challenges related to limited technical expertise, inadequate financial resources, and institutional dependence on executive-controlled budgets. These constraints reduce their ability to effectively adjudicate complex financial cases involving corruption, procurement fraud, or misappropriation of public funds.

Capacity strengthening should therefore focus on three key dimensions: professional training, financial autonomy, and institutional modernization. First, continuous training programs in financial law, forensic auditing, and economic crime investigation are essential to enhance judicial competence. Second, ensuring budgetary independence for the judiciary is critical to reducing executive influence and improving institutional autonomy. Third, institutional reforms such as digital case management systems and specialized financial courts can significantly improve efficiency and effectiveness.

OECD (2024) emphasizes that judicial effectiveness in public financial oversight is strongly correlated with institutional autonomy and technical capacity. Without these elements, even well-designed legal frameworks fail to produce meaningful accountability outcomes. Therefore, judicial capacity strengthening is a foundational requirement for improving governance in hybrid systems.

Audit–Judicial Integration

A critical weakness in many fragile governance systems is the weak linkage between audit institutions and judicial enforcement mechanisms. While audit institutions such as Supreme Audit Offices produce detailed reports identifying financial irregularities, these findings are often not systematically translated into judicial action. This disconnect weakens the accountability chain and reduces the deterrent effect of audits.

Strengthening audit–judicial integration involves establishing formal mechanisms for transmitting audit findings directly to judicial authorities for investigation and prosecution. This includes creating joint oversight committees, digital reporting platforms, and standardized enforcement protocols. In addition, coordinated workflows between audit institutions, prosecutors, and courts can significantly improve the speed and effectiveness of financial accountability processes.

World Bank (2023) highlights that integrated accountability systems are more effective in reducing corruption and improving fiscal discipline compared to fragmented oversight structures. Similarly, IMF (2025) governance assessments emphasize that weak enforcement linkages between audit and judicial systems are a major constraint in public financial management in fragile states. Therefore, audit–judicial integration is essential for ensuring that financial irregularities are not only detected but also legally addressed.

Regional Cooperation

Regional cooperation through institutions such as the Economic Community of West African States (ECOWAS) provides an important framework for strengthening governance systems through harmonization, peer learning, and institutional benchmarking. In the context of judicial oversight, regional cooperation can facilitate the development of common standards for financial accountability, anti-corruption enforcement, and judicial independence.

ECOWAS frameworks can also support cross-border collaboration in investigating financial crimes, particularly those involving transnational corruption, illicit financial flows, and procurement fraud. Additionally, regional governance platforms can enable knowledge sharing between countries with stronger institutional systems and those with weaker governance structures, thereby promoting gradual institutional convergence.

OECD (2024) governance studies emphasize that regional governance cooperation enhances institutional resilience by promoting shared norms and collective accountability mechanisms. For West Africa, regional cooperation is particularly important because many governance challenges are structural and cross-border in nature, requiring coordinated responses rather than isolated national reforms.

Transparency and Civic Oversight

Transparency and civic participation are essential components of hybrid governance systems, particularly in strengthening accountability in public financial management. Open data initiatives, public expenditure tracking systems, and citizen engagement platforms enhance the visibility of government financial operations and reduce opportunities for corruption and misuse of public resources.

Civil society organizations play a critical role in monitoring public expenditure, analyzing budget performance, and advocating for accountability reforms. In contexts where institutional oversight is weak, civic oversight provides an additional layer of accountability that complements formal judicial mechanisms. Digital platforms further enhance transparency by enabling real-time access to budgetary and expenditure information.

World Bank (2023) emphasizes that open government data initiatives significantly improve fiscal accountability by increasing public access to financial information and enabling external monitoring by citizens, media, and research institutions. Similarly, OECD (2024) highlights that transparency and civic participation are key determinants of trust in public institutions and long-term governance stability.

Therefore, strengthening transparency and civic oversight mechanisms is a critical dimension of hybrid governance that complements judicial and institutional reforms, ensuring a more comprehensive accountability ecosystem.

CONCLUSION

Mali's judicial oversight remains weak due to institutional constraints, while Germany demonstrates strong effectiveness. Hybrid governance offers reform opportunities. This study has examined the effectiveness of judicial oversight of public finances in two contrasting governance contexts, namely Mali and Germany, in order to understand how institutional design, enforcement capacity, and governance structures influence fiscal accountability outcomes. The analysis demonstrates that judicial oversight is not merely a technical or legal function, but a deeply institutionalized process shaped by historical, political, and administrative realities within each country.

In the case of Mali, the study establishes that judicial oversight of public finances remains significantly constrained by entrenched institutional legacies that continue to influence the structure and performance of governance systems. These legacies manifest in the form of limited judicial autonomy, weak separation of powers, and executive dominance over key fiscal decision-making processes. As a result, judicial institutions often operate with restricted authority in addressing financial misconduct and enforcing accountability mechanisms. In addition, enforcement capacity remains weak, particularly in translating audit findings into actionable legal outcomes. This gap between institutional design and practical implementation reduces the effectiveness of public financial oversight and contributes to recurring challenges in fiscal discipline and accountability.

The findings further highlight that Mali's judicial system is affected by structural and operational limitations that hinder its ability to function as an independent oversight institution. These limitations include inadequate institutional coordination, limited financial and administrative resources, and inconsistent enforcement of financial regulations. Collectively, these challenges weaken the overall integrity of public financial management systems and reduce public confidence in accountability institutions.

In contrast, Germany represents a mature and highly institutionalized governance system where judicial oversight is embedded within a strong constitutional framework that guarantees independence, accountability, and institutional coordination. The German model demonstrates how effective judicial oversight is supported by well-established legal structures, strong enforcement mechanisms, and seamless coordination between judicial bodies, audit institutions, and legislative oversight entities. This integrated system ensures that financial irregularities are not only detected but also systematically addressed through enforceable legal processes, thereby strengthening fiscal discipline and transparency.

The comparative analysis between the two countries highlights a significant disparity in governance effectiveness, particularly in relation to judicial oversight of public finances. While Mali's system reflects structural weaknesses and limited enforcement capacity, Germany demonstrates how institutional maturity and coordination can enhance accountability outcomes. This contrast underscores the importance of strengthening institutional frameworks and improving enforcement mechanisms in order to achieve effective public financial governance.

The study ultimately concludes that hybrid governance models offer the most viable and practical pathway for improving judicial oversight of public finances in West Africa. Such models combine institutional reforms aimed at strengthening judicial independence and capacity with modern governance innovations such as digital financial management systems and integrated accountability frameworks. By bridging the gap between formal institutional structures and practical enforcement mechanisms, hybrid governance approaches can significantly enhance transparency, reduce inefficiencies, and improve fiscal accountability outcomes.

RECOMMENDATIONS

The study recommends that Mali and similar West African states strengthen judicial oversight of public finances by enhancing the institutional and financial independence of the judiciary to reduce executive influence over fiscal accountability processes. Governments should establish stronger legal and operational linkages between supreme audit institutions and judicial bodies to ensure that audit findings are systematically and promptly translated into enforceable legal actions. In addition, the adoption of integrated digital public financial management systems is essential to improve transparency, reduce discretionary financial practices, and provide real-time data for oversight institutions. Capacity-building programs should also be prioritized to equip judicial officers with specialized skills in financial crime investigation, forensic auditing, and public finance law. Furthermore, regional cooperation frameworks such as ECOWAS should be leveraged to harmonize accountability standards and promote peer learning among member states. Finally, increased civic participation and open-data initiatives should be encouraged to strengthen external oversight and reinforce transparency in public financial management systems.

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