

# Public Managers Faced with The Urgency of Crisis

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**Abstract:** The objective of this study is to know whether, in a context of emergency and pandemic crisis in Senegal, public managers acted in compliance with the legal procedures in force.

The methodology used in this study is essentially qualitative. Using an interpretivist approach, qualitative methods were used. The choice of interpretivism is, first of all, linked to the context of the research. This concerns the COVID-19 pandemic. In terms of data collection, a documentary approach was used and interviews from public administrators. The main results obtained seem to show that COVID-19 was a pretext used by public managers to ignore the rules in force. The research has shown that the COVID-19 crisis has rendered obsolete the system put in place to ensure transparency in the actions of public managers. As far as control mechanisms are concerned, only those based on qualitative or quantitative external reports have been used, and they appear to have been effective to some extent. In the context of Senegal, it has been shown that in times of crisis public managers did not seek to legitimize their choices, actions and decisions through values, procedures and tools aimed at public transparency.

**Keywords:** Control, COVID-19, Governance, Public manager, developing countries

## Introduction

The COVID 19 pandemic has had a multifaceted impact on public organisations and has impacted every aspect of our lives. The economic effects include the adverse consequences for economic growth, international trade, and foreign direct investment (Moosa & Merza, 2022). It has also led to various measures being taken to mitigate these effects. In this respect, researchers such as Carassus & Leblong-Masclat (2021) have shown the strategic, organisational, informational and decision-making impacts, to the point where it is necessary to find behavioural, instrumental or human solutions for local authorities and other stakeholders in local public action. Examining the political performance and governance capacity at European Union (EU) level in the context of COVID- 19, Davidescu et al. (2022) have identified three main groups of countries, as follows: countries with high political and governance performance, countries with an increasing trend, and countries with poor performance. In nonprofits organisations, the issue of organisational resilience was set down by Bosma & Kerr (2023) with a model adapted from for-profit organisations that includes technical, social and financial resources which can expands each category to cover unique aspects of nonprofits.

In Senegal, COVID-19 has had a negative impact on various sectors of social life. It has also affected the application of public policies (Diouf, 2022). This naturally prompted stakeholders to seek ways of adapting to the new pandemic context. It was therefore necessary to reflect on the readjustment of public policies. On the one hand, it was noted that public policies had become lethargic following the advent of COVID-19, and on the other, public action was being redeployed to combat the COVID-19 pandemic. These public policy readjustment strategies were based on adaptation strategies centered on available resources, on resources to be acquired or on capacities to be transformed.

However, as part of the redeployment of public action in the face of the threat of the pandemic, public managers are faced with the scissor effect of the need to act quickly and the obligation to respect the basic rules of management of the funds made available to them. As says Makinde (2023), public administrators have to ensure good corporate social responsibility practices by taking some risks management (Shin & Ju, 2020). In addition, Senegal is part of the developing countries including the National Systems of Public Governance (SNGP) which by the choices made by their leaders, the structure of their organisation, the formal frameworks of their administrations and their management instruments are in legitimization processes with technical and financial partners (Hudon and Mazouz, 2014). In this legitimization process, the question of accountability and transparency of public managers remains fundamental.

The question that arises is: What are the effects of the COVID 19 pandemic regarding compliance with legal procedures by public managers?

The objective of this study is to know whether, in a context of emergency and pandemic crisis, public managers acted in compliance with the legal procedures in force.

The study is divided into four parts. The first part looks at the notion of transparency as an aspect of organisational governance, even during a period of COVID-19. The second part deals with the methodology. The third part presents the main results obtained, which seem to show that COVID-19 was a pretext put forward by public managers, particularly the DAGEs, to ignore the rules in force. Finally, in the fourth part, the main results are discussed, followed by the conclusion. Based mainly on Charreaux (1997), for whom governance revolves around organisational mechanisms for delimiting powers and influencing the decisions of managers, it has been possible to research and understand the nature of the action of public managers through the transparency of that action.

## Conceptual Background

Transparency, which is an aspect of governance, is rooted in the free flow of information. It is a state of voluntary revelation of the elements that shape, structure or contribute to attitudes, behaviour, actions or discourse, in order to understand them (Cléro, 2012). In both the public and private spheres, it is "a necessary condition for any process of attributing and maintaining trust" (Bernier, 2012). Consequently, through communication, the information given must be true and complete and transmitted by a credible sender. This can take the form of mechanisms for access to information, particularly in public bodies, the introduction of institutional control mechanisms and external communication mechanisms (Fung et al., 2007).

Transparency is a facet of governance which, according to Charreaux (1997), revolves around organisational mechanisms for delimiting powers and influencing management decisions. It refers to the introduction of new, more flexible and ethical methods of steering and regulation, based on an open and informed partnership between different players and stakeholders, at both local and global levels. "Governance is a convenient concept. A descriptive idea of reality, but also a normative ideal associated with transparency, ethics and the effectiveness of public action" (Pitsys, 2010, p. 207).

Even without a crisis, countries organize anti-corruption campaigns and public governance provides external monitoring of corporate decisions. It has effects because firms are less likely to commit fraud in the post-campaign period than in the pre-campaign period. The effect of public governance is more evident in privately held listed firms, in firms with weak legal environment, and in firms in areas with poor local economies. Older CEOs respond less actively to the public governance caused by anti-corruption regulations (Zhang, 2018). In times of crisis, transparency is faced, more than in ordinary times, with more obstacles to facilitating the free flow of information, strengthening institutional control mechanisms and managing communication with the public. Farazmand and al. (2022), in a Special mini-symposium Issue on "Corruption, Lack of Transparency, and the Misuse of Public Funds in Times of Crisis" intends to explore the issues faced by governments' in combining the timeliness of their fiscal responses and the transparency and accountability of their extraordinary fiscal choices. In this case, the crisis relates to COVID-19, which refers to "Coronavirus Disease 2019", the disease caused by a virus of the Coronaviridae family, SARS-CoV-2. This infectious disease is a zoonosis, the origin of which is still debated, which emerged in December 2019 in the city of Wuhan, in China's Hubei province. It spread rapidly, first throughout China, then abroad, causing an epidemic that developed into a pandemic, which according to the Larousse (2023) is an epidemic that affects a large number of people in a very large geographical area. According to the World Health Organisation (WHO) ,

Most people infected with the virus responsible for COVID-19 will have mild to moderate respiratory illness and will recover without needing special treatment. The elderly and those with other health problems, such as cardiovascular disease, diabetes, chronic respiratory disease or cancer, are at greater risk of developing a severe form. The virus responsible for COVID-19 is spread mainly via droplets of saliva or nasal secretions when an infected person coughs or sneezes. It is therefore important to follow the rules of respiratory hygiene (for example, covering the mouth and nose with the bend of the elbow when coughing).

COVID-19 did not spare public managers, who are nonetheless subject to various types of control systems for obvious reasons of transparency. Blanco-Varela et al (2022) note corruption and inefficiency of public funds that pose a risk in public administrations.

Almada et al. (2022), assessing the level of transparency of epidemiological and financial budgetary information on the COVID-19 pandemic in Brazilian state governments and the Federal District, note half of Brazilian states have advanced transparency, half have moderate transparency, and one

has opaque transparency. Valiquette L'Heureux (2022) analyzes the risks of misappropriation of COVID-19 relief funds managed by public agencies in the County of Los Angeles.

For addressing the risk of corruption, Ceschel et al. (2022) indicate preventive strategies adapted within the local context and by considering the United Nations (UN) Convention against corruption as our starting point.

This transparency can be assessed from both a political and a cybernetic point of view, i.e. by the obligation for managers to be accountable, but also by the need to set up a control system based on self-correction (Gortner et al., 1993). Meijer et al. (2018) provide an interpretative framework to guide and structure assessments of government transparency based on political criteria—democracy, the constitutional state, and social learning capacity—and administrative criteria—economy/efficiency, integrity, and resilience.

In all cases, satisfying the objectives of the cybernetic and political theories of control involves procedures linked to control systems based on quantitative measurements of outputs, quantitative and qualitative reports on activities and behaviour, the active participation of workers in monitoring projects and the identification of workers with the organisation, its mission or its profession. In the public context, external controls can be added to this typology (Gortner et al., 1993). While controls based on quantitative and qualitative reports on activities and behaviour are carried out by supervisors, whistleblowers, monitoring agencies or other means, controls based on participation refer "to a mechanism whereby the members of an organisation, directly or through representatives, take an active part in designing work standards and monitoring their application" (263). And if intrinsic controls are considered to be generally effective means of exercising a degree of control over the organisation's activities, they refer to the ability of managers to install in employees values that encourage them to comply with the objectives, rules and results expected of them.

Turning to external controls, it must be emphasised that public organisations are instruments of control; they are "either like regulatory agencies, policy implementation agencies or agencies responsible for applying policies and regulations" (p. 269). In other words, controls based on quantitative and qualitative reports, intrinsic controls, controls based on participation and external controls all play a part in the control of the administration, but also controls based on outputs, which could be overshadowed in times of crisis. Output-based control systems relate to efficiency or productivity measurements, management by objectives, program evaluation and project management systems. These techniques aim to measure the effectiveness of public organisations, although the multiplicity of objectives of public organisations can be an obstacle to this type of control. Output-based control systems, through their variants, highlight the need to focus the organisation's activities on the idea of performance. However, the question arises as to the meaning of performance. In the public sphere, at least, Mazouz & Tardif (2008, p. 39) state:

"While performance is not easily defined, it is quickly recognised. The absence of a universal definition and of generalisable measures bears witness to the level of complexity encountered by the theorists and practitioners who have been working on it for a very long time". Mazouz & Tardif (p. 41) adds that "performance is not a reading of measures, but a process which links individual capacities and organisational potential in time and space with a view to achieving institutional results. Those that the State expects and those that citizens obtain".

The question to be asked, then, is whether in times of crisis, particularly COVID-19, public managers can take charge of these objectives, which go beyond the traditional framework for assessing performance by placing equity alongside efficiency and effectiveness.

The aim of output-based control systems is to "support the management process" through the notion of performance. However, there are political and technical difficulties for public organisations, especially when it comes to sophisticated controls. In addition, the data collected may not be divulged because of the political consequences, or public agencies in the African context may not be able to project themselves into performance logics (Poulton & Macartney, 2012).

In short, based on the observation that cybernetic and political theories of control are of undoubted interest in understanding the transparency of public managers in times of crisis. Transparency is understood through mechanisms of access to information, mechanisms of institutional control and mechanisms of external communication. This involves quantitative and qualitative reports on activities and behaviour, controls based on participation, intrinsic controls, external controls and those based on the outputs of the manager in crisis. These different controls contribute to the transparency mechanisms mentioned above, which in turn influence the political and cyber control systems.

Analyzing the question of transparency of the action of public officials, even in times of crisis, cannot be done without calling on the National Public Governance Systems (SNGP) of Developing Countries (PVD), particularly in French-speaking Africa of which Senegal is a part. SNGPs are defined by Hudon & Mazouz (2014). The latter are based on neo-institutional theory (Di Maggio and Powell, 1983) and emphasize the connection between factors and processes of legitimization of (1) choices made by the public leaders, (2) structures of its organization, (3) formal frameworks of its administration and (4) instruments of its management. A SNGP can thus be described under the prism of the “sustainable and compatible superposition of institutions, public service supply structures, official administrative frameworks and management tools mobilized for specific purposes and the solvent needs of a nation” (Hudon & Mazouz, 2014, p. 14).

Based on neo-institutionalism applied to SNGPs, the aim here is to understand the factors or processes which legitimize and perpetuate the choices, functioning and instruments of public transparency.

Beliefs, values and cultures at the neo-institutional level participate in the legitimization of public action. The SNGPs are not left out since they are focused on democracy, accountability, the evaluation of public policies and projects, among others; which values contribute to the transparency of public action and are sources of legitimacy (Selznick, 1994). Otherwise, public governance tensions can arise as evidenced by the Ts in the diagram above (Bennani et al., 2021).

Furthermore, SNGPs tend, particularly through the behaviors and decisions taken by public agents, to conform to rules and procedures, supposedly rational (Meyer & Rowan, 1977), to forge and reinforce their legitimacy as well as that of the organizational structures in which they operate. These rules and procedures are based on and aim for transparency in public action.

Finally, SNGPs in developing countries tend to adjust to their institutional environments according to coercive, mimetic or normative processes (DiMaggio & Powell, 1983). This allows them to benefit from increasingly scarce resources.

The SNGP is explained by the role played by the World Bank (WB), the International Monetary Fund (IMF) and Transparency International (IT) in the proliferation of international anti-corruption discourse and practices. However, according to Snyman (2022), corruption will persist where there is a lack of resonance between international anti-corruption ideals and local norms, values and ideologies. Furthermore, first, weak governments that do not control their agencies experience very high corruption levels. Second, the illegality of corruption and the need for secrecy make it much more distortionary and costly than taxation. That’s why, in some less developed countries, corruption is so high and so costly to development (Shleifer and Vishny, 1993). Finally, as says Lui (1986), when corruption becomes more prevalent in the economy it is harder to audit a corrupt official effectively.

## Methods

The methodology used in this study is essentially qualitative. Using an interpretivist approach, qualitative methods were used. Thietart (2019, p. 29) points out that in interpretivism: social reality is above all constructed through the interplay of the intentions and interactions of actors who construct the meaning of this reality through the confrontation and sharing of their representations. This reality is therefore modified as the actors' projects are updated in their interactions.

The choice of interpretivism is, first of all, linked to the context of the research. Indeed, this concerns the COVID- 19 pandemic. Given the crisis situation, it was necessary to return to questions of transparency through public spending actors. These actors are, on the one hand, public fund managers, and on the other hand, audit organizations which generally have access to information. An analysis of each other's discourse on contexts and situations facilitates the construction of social reality.

The research, being qualitative, data on the research question could be found; they relate, in general, to the use of funds intended to fight against COVID- 19 by public actors from the angle of public audits. This is why the research criteria were:

- on the various incriminations made against fund managers during COVID- 19;
- the answers given to auditors by fund managers;
- the conclusions drawn by the auditors for each manager.

Given the importance of the audit of the COVID- 19 force by the Cour des Comptes du Senegal (CCS, 2022), it was taken as an example in the context of this study. The quality of the auditor is essential to the quality of the audit and the data obtained (Palmrose, 1988). In this case, it is the CCS with its reputation for objectivity, the capacity to discover frauds and to contribute on transparency

in public affairs. Nadirsyah et al. (2024) note, for example, that Internal Audit Function (IAF) has a positive impact on Internal Control (IC), and Fraud Prevention (FP) on governance (GOV).

The question then arose as to how the COVID-19 pandemic was a pretext for public managers to dispense with the rules of transparency in public action. In this respect, documentary work was carried out and the case of the solidarity fund "Force COVID-19" in Senegal was taken as an example. The "Force COVID-19", worth CFAF 1,000 billion, is part of the Economic and Social Resilience Programme (PRES) as in other Countries like the South Korean government's fiscal response to the COVID-19 pandemic was taken (Jung, 2022). Its objective is to facilitate the diligent execution of expenditure linked to the fight against the pandemic, notably through the adoption of ordinances n°004-2020 of 28 April 2020 and n°07-2020 of 17 June 2020 amending law n°2019-17 of 20 December 2019 on the finance law for the year 2020. It aims to:

- strengthen the healthcare system (pillar I);
- foster social resilience through support for households and the diaspora (Pillar II);
- preserve macro-economic stability by supporting the private sector and maintaining jobs (Pillar III) and;
- maintaining a regular supply of hydrocarbons, medical and pharmaceutical products and essential foodstuffs (Pillar IV).

In the context of this work, the documentation used is that of the Cour des Comptes du Sénégal, which, in view of its competence and the funds involved, decided to carry out an audit of COVID-19 funds as part of the implementation of its 2021 annual program. This audit was the subject of a report dated 19 August 2022 and entitled Final Report "Control of the management of the fund for response and solidarity against the effects of COVID 19 (Force COVID) management 2020 2021". The report focuses, among other things, on the management of funds by managers in the General Administration and Equipment Departments (DAGE) in nine ministries. To understand the place and mission of the DAGES, we will cite, by way of illustration, article 85 of decree 2020-936 on the organisation of the Ministry of Health and Social Action (MSAS). This states that the Department of General Administration and Equipment (DAGE) is responsible for preparing and implementing the budget. It is responsible for administrative and financial procedures relating to the acquisition of equipment and the construction of infrastructure, as well as the management of the head office and its annexes.

It is responsible for managing funds and accounting for materials. In particular, it is responsible, in conjunction with the Ministry's departments and other technical services, for preparing:

- the budget of the Ministry of Health and Social Action;
- ensuring financial management, in particular the acquisition of goods and services and monitoring financial implementation;
- monitoring procedures and preparing audits;
- overseeing the management of donations and administrative transit;
- managing the headquarters of the Ministry and Social Action.

The Directorate of General Administration and Equipment is headed by a senior civil servant or equivalent appointed by decree on the proposal of the Minister for Health.

In order to collect the data, the DAGES singled out by the Cour des Comptes' report were numbered from 1 to 9. And for each of them, the infringements of the regulations were raised, the regulations in force, as well as the responses given by each DAGE.

In addition to the Cour des Comptes' report, 16 public administrators were interviewed: 5 civil administrators, 6 internal auditors and 5 internal inspectors of the public administration. For confidentiality reasons, numbers were given to each.

Finally, the transparency of the actions of public managers in crisis situations is analysed in the light of the data obtained by the Cour des Comptes on the DAGES, through the mechanisms of control and transparency which tend towards accountability and the correction of public action.

In order to interpret the data, we used, on the one hand, the theoretical model developed from Gortner et al. (1993) on the modes and different systems of control and the transparency mechanisms posed by Bernier (2012); on the other hand, recourse was made to Hudon & Mazouz (2014) which poses the need to grasp the questions through the National Public Governance Systems (SNGP) of Developing Countries (PVD), particularly in French-speaking Africa of which Senegal is a part.

## Results

The breaches of regulations noted by the CCS are diverse and notable at the level of the 9 DAGES concerned by the audit of the "Force COVID-19".

With regard to DAGE n°1, the CCS accused him of having made two withdrawals of FCFA 500,000,000 and FCFA 2,000,000,000 from a deposit account for the benefit of his Ministry in order to fund the bank account entitled "support fund for the promotion of small and medium-sized industry", opened at the Bank of Africa (BOA). Examination of the deposit account statement, as well as that of the bank account, shows that suppliers are paid neither by treasury cheque nor by bank cheque what is contrary to the last paragraph of article 104 of decree no. 2020-978 of 23 April 2020 on the General Rules of Public Accounting (RGCP). As justification, the DAGE 1 will specify to the CCS that:

“Given the high demand for masks, local suppliers demanded to receive a start-up advance and to be paid in full as soon as the masks were delivered” (Report CCS Force COVID 19, 2022, p. 109).

“It was also noted that suppliers were paid in cash, even though the texts require that State expenses be settled by check, bank or postal transfer.”

It is unusual to see public expenditure paid for in cash. DAGE 1 was unable to show that it had acted in accordance with the regulations. This led respondent 3, following the CCS, to say that: "The COVID 19 crisis cannot justify the payment of public expenses in cash. He took advantage of the crisis to get outside the rules.”

DAGE no. 2 is accused of overcharging for the purchase of hydro-alcoholic gels. The excess invoiced amounted to 42,000,000 CFA francs. Some products were found to be more than double the "distributor" price and even the "retailer" price. However, in the opinion of the Cours des Comptes du Sénégal (CCS), decree no. 008043 of 19 March 2020 setting the ceiling prices for hydro-alcoholic gels was issued to prevent excessive price rises in the event of a calamity or crisis, exceptional circumstances or a manifestly abnormal market situation. In response, DAGE no. 2 states:

There is no regulatory justification for exceeding the prices approved under the provisions of the aforementioned order. However, it could be explained by the high demand for sanitary products, which has led to a bidding war and soaring prices on the market (Report CCS Force COVID 19, 2022, p. 102).

DAGE n°2 justified the rise in prices by the crisis at COVID 19. This seems understandable. But he has no legal evidence to support the high prices of hydro-alcoholic gels. Procedures and rules in public administrations often do not follow market rules. This puts DAGE 2 in a very delicate situation. As respondent 16 put it: "Crises have an effect on market prices. However, market rules can lead to violations of public accounting rules.”

With regard to DAGE 3, the CCS noted a failure to register contracts. Public contracts are subject to registration duties in accordance with Article 464 paragraph 1 point 9 of Law 2012-31 of 31 December 2012 on the General Tax Code (CGI); this caused financial loss to the Treasury for a total amount estimated at 7,475,507 FCFA. In response, DAGE no. 3 justified the failure to register on the grounds that:

(...) the contracts concluded under the plan to combat COVID 19 do not fall within the category of contracts covered by Article 464 of the mentioned General Tax Code as they do not constitute contracts governed by the Public Procurement Code. It adds that the suspension of the Public Procurement Code by Decree no. 2020-781 of 18 March 2020 for expenditure attributable to the plan to combat COVID-19 de facto entails an exemption for contracts outside the scope of the said Code (CCS Force COVID 19, 2022 report, p. 117).

The CCS points out that contracts signed with suppliers do not fall into the category of acts exempt from registration duties listed in Article 465 of the CGI and are therefore subject to registration duties.

Respondent 10 adds: "And as if that were not enough, contracts have been concluded with companies whose corporate purpose has no connection with the awarded contract, or who have no experience in executing the contracts for which they were awarded. These practices do not contribute to the rationalization and preservation of the last public and result in lost revenue for the State.”

In DAGE no. 4, he is accused of double payment of expenses. In response, DAGE No. 4 stated that the double payments were due to:

An error in reporting which can be explained by the multiple pressures linked to the diligent implementation of the Covid-19 response plan in the field and that to ensure continuous supplies to the Fund (...), it was necessary to regularise the Fund's expenditure before urgently claiming a new

supply. It was in this context that the cheque discharges were unfortunately included in the aid and relief decision (Report CCS Force COVID 19, 2022, p.112).

Doubling the payment is a flagrant violation of public spending rules. Serious doubts can be raised about the intention of DAGE n°1 4. Is it a question of errors or an intention to take advantage of the crisis to embezzle public funds? In any case, the question can be raised. Respondent 6 notes: "Doubling up on one case is understandable. But if it is repeated systematically in several cases, it shows that the crisis was simply an opportunity to steal public money. No emergency can justify double payments over the duration of the crisis."

In DAGE no. 5, he is accused of having incurred expenses unrelated to COVID-19. In response to the CCS's observation on expenditure not related to COVID-19, DAGE No. 5 states:

(...) Restarting the broken-down rolling stock has above all enabled the relevant departments of the Ministry to deal with the fraudulent disposal of products unfit for consumption and to carry out checks to ensure that hydroalcoholic gels comply with the standard in force (CCS Force COVID 19 Report, 2022, p. 90).

However, according to the CCS, DAGE No. 5 failed to specify that the Ministry had sufficient appropriations in its budget, under Title 3, to incur vehicle repair costs.

Respondent No. 14 notes: "At the Ministry of Urban Planning, Housing and Public Hygiene, ..... an amount was allocated. Unfortunately, the expenses related to a business plan, training, development, and repairs that have nothing to do with the pandemic." The same is true "of the Ministry of Mines and Geology, which received amounts that were used to finance software and motorcycle purchases, but also to pay for a development, unrelated to Covid."

As far as DAGE No. 6 is concerned, in both 2020 and 2021, the budget implementation situation is marked by expenditure commitments in excess of the financial resources available. In its responses, DAGE no. 6 states:

By letter no. 0352/MFB/DGB dated 20 May 2021, the Ministry of Finance and Budget notified the budgetary coverage of a total amount of 13,895,000,000 CFA francs for the assumption of responsibility for the contract for the acquisition of oxygen plants to meet the high demand for medical oxygen as part of the fight against COVID-19, of which 11,116,000,000 CFA francs will be included in the 2022 and 2023 Finance Acts, i.e. 5,558,000,000 per year (Report CCS Force COVID 19, 2022, p.61).

This is not the opinion of the CCS, which points out that the commitment of expenditure without budgetary cover is contrary to the principle, reiterated in the Finance Acts, that any expenditure that commits public finances must be subject to the prior existence of sufficient available appropriations. Budget coverage is a sacrosanct principle of public finance. No expenditure can be made without the existence of appropriations planned and voted by the parliamentary representatives. It is therefore incomprehensible that, in a crisis situation, this rule should be set aside. This principle was reiterated by the CCS. Respondent 2 added: "Taking advantage of the crisis to indulge in off-budget spending seems to me to be inappropriate. I wonder what the legal basis for their action is. If not to take advantage of the confusion to commit to uncontrolled and non-transparent expenditure."

DAGE No. 7 is accused of overcharging on the price of rice. In response, DAGE No. 7 states:

(...) Prices are set by the sellers who responded to the order notice. (...). However, the Minister for Community Development and Social and Territorial Equity had given the Chairman of the Contracts Committee a table produced by the Minister for Trade showing the prices of foodstuffs so that the Committee could use it as a working document. (CCS Force COVID Report 19, 2022, p. 101).

The CCS points out that a note from the Minister of Trade setting out reference prices for the purchase of foodstuffs cannot replace the above-mentioned order, which was still in force. Consequently, the surplus invoiced of FCFA 2,749,927,498 in respect of the order for unscented broken rice is established.

According to Respondent 5, the procedure used is suspect: "Instead of setting up an online platform for money transfers, once the poorest households had been selected, this ministry opted to manage all the logistics for acquisition and physical distribution throughout Senegal. What many Senegalese citizens feared happened. Rice trucks overturned on the road, while others were not even suitable for this type of transport, etc."

Respondent No. 1 specifies that "support for the health sector constitutes pillar 1 of the Economic and Social Resilience Program (PRES). The audits show that the companies benefiting from the

contracts belong to the same person and have benefited from 17 contracts for an amount of 15.578 billion CFA francs to deliver medical equipment and personal protective equipment to this ministry."

DAGE No. 8 made cash payments of subsidies from the Ministry of Sport amounting to 402,000,000 FCFA to sports federations. The CCS noted a discrepancy of FCFA 140,000,000 between the amounts paid out by the FSB and the total discharges produced by the DAGE. In addition, it noted that the payment of subsidies in cash to legal entities under private law, which is prohibited by the provisions of Article 104 of the General Regulation on Public Accounting.

Paying without a receipt or paying in cash seems to indicate that DAGE n°1 did not act in accordance with the regulations. He cannot justify this on the grounds of the COVID 19 crisis. Beyond public finance rules, there is the question of compliance with accounting rules in general. This is why respondent 5 adds, following the CCS: I notice a kind of carelessness in the actions of DAGE 8. Perhaps he thinks he's outside a control system, which is far from the rules governing public spending. He is acting with full knowledge of the facts. Expenditure requires a receipt, and cash payments are forbidden in public finance.

Respondent No. 6 adds:

"The DAGE paid cash subsidies totaling 190,000,000 CFA francs without a payment decision. This is, however, prohibited by the provisions of Article 104 of the General Regulations of Public Accounting."

As for DAGE No. 9, the CCS notes a lack of justification for some of the funds received. According to the CCS, some people have received funds they were not supposed to receive. What were the motives behind DAGE no. 9? Only he can say, since COVID 19 funds are intended primarily for categories of people affected by the crisis. This does not seem to be the case, as the same people keep appearing on the lists of beneficiaries, and there is nothing to indicate that they were entitled to receive such funds.

Respondent No. 2 explains: "The analysis of aid and relief to families shows that people with the same first and last names, identical identity card numbers and sometimes the same addresses, have benefited from aid several times with different amounts."

In the light of the CCS report and respondents, it is clear that various breaches of the regulations were committed by the various DAGEs in the context of the COVID-19 pandemic.

## Discussion

Based on the acts committed by public managers, in particular the DAGE during COVID-19, the issue of transparency was analysed through the control mechanisms, the transparency mechanism and the control systems (Gortner et al., 1993).

It is clear from the CCS report that the concern to understand the transparency of public managers is being pursued even in times of crisis. This justifies the report, which targeted the public managers most at the heart of the COVID-19 crisis. The behaviour of the nine DAGEs of the various ministries involved in COVID-19 was described.

With regard to participation-based controls, it should be noted that this was not possible during the CCS control procedure. This allowed each of the managers audited to respond to the grievances raised against them. Essentially, it should be noted that none of the nine DAGEs concerned gave a response that was accepted by the CCS.

With regard to intrinsic controls, the diversity and seriousness of the breaches of regulations noted shows that public managers are far from the values of transparency in their actions. The crisis and the urgency of action cannot justify their actions.

As a result, external audits can only expose behaviours that distance public action from performance objectives, even if performance remains a buzzword in the public sector, according to Mazouz and Tardif (2008).

Turning to transparency mechanisms (Bernier, 2012), they first raise the question of access to information. In the case of COVID-19, public managers do not seem to have set up a system to facilitate access to information. The behaviour noted as reprehensible remains under the seal of secrecy and is hidden until the audit is carried out by the CCS. This is why, among institutional controls, external controls are the most likely to contribute to the transparency of public action in crisis situations. In this respect, the external nature of the CCS audit is a guarantee of transparency.

In terms of external communication mechanisms, these are not significant in the case in point. The only ones that do exist and that make it possible to review the actions of public managers are those made by external bodies dedicated to public control.

The need for public managers to account for their actions in the interests of transparency also arises from external control. This was the case in this instance, since they answered for their behaviour and actions by trying to justify themselves to the CCS.

On another note, in a cybernetic approach, public managers have promised to make corrections, which may seem superfluous given that the crisis has disappeared and the return to normal operation of public administrations means that public managers will have less freedom.

Based on neo-institutionalism applied to SNGP (Hudon & Mazouz, 2014), the question was also to understand the factors or processes which legitimize and perpetuate the choices, functioning and instruments of public transparency. On three aspects, remarks deserve to be made.

First, on the appropriation of beliefs, values and cultures linked to the SNGP of French-speaking African countries, notably Senegal, managers in crisis situations seem to show a certain indifference. The study shows a culture and values based on corruption and misappropriation of funds intended to mitigate the effects of the COVID-19 crisis. The transparency of public action centered on democracy, accountability, and the evaluation of public policies and projects is being put to the test. Managers in a crisis situation do not seek any legitimization of their action regarding the values they convey through their action. Which seems to be the opposite of Selznick (1994) indications. Which is also likely to create tensions in public governance since the public action of the public manager in times of crisis comes into conflict with the values of transparency and accountability recommended in public administrations (Bennani et al., 2021).

Then, on the tendency of SNGPs to conform to supposedly rational rules and procedures, through the behaviors and decisions taken by public agents (Meyer & Rowan, 1977), it must be noted that the study seems to show that in a crisis situation, those which were intended to ensure the transparency of public action were set aside. Which is likely to strike a blow to the legitimacy of public managers and their organizations. The COVID-19 crisis has highlighted practices prohibited by rules and procedures in public organisations. In addition, contrary to Sombie (2023) for whom public expenditures with long and complex budgetary procedures are more prone to corruption in developing countries, in the case of COVID-19 with urgency and short deadlines, non-transparent practices are observed.

Finally, on the propensity of SNGPs in developing countries to adjust to their institutional environments according to coercive, mimetic or normative processes (DiMaggio & Powell, 1983) in order to benefit from increasingly scarce resources from financial partners, the study seems to show the opposite. During the COVID-19 crisis, the non-transparent use of funds released does not show a process of adjustment in relation to the institutional environment marked by the presence of partners who are very careful about the use of funds intended for action public. It is as if the crisis created a form of immunity for public managers who sought other forms of legitimacy unrelated to the values of public transparency.

## Conclusions

In terms of contributions, the research has shown that the COVID-19 crisis has rendered obsolete the system put in place to ensure transparency in the actions of public managers. Only the external control mechanisms described by Gortner et al. (1993) made up for the lack of a framework for access to information (Bernier, 2012). As far as control mechanisms are concerned, only those based on qualitative or quantitative external reports have been used, and they appear to have been effective to some extent.

Regarding the SNGPs of developing countries, contrary to Hudon & Mazouz (2014) engaged in neo-institutionalism, it has been shown that in times of crisis public managers did not seek to legitimize their choices, actions and decisions through values, procedures and tools aimed at public transparency.

From a managerial point of view, it is important to:

- access to information towards the various stakeholders in public action, other than those involved in external control;
- communicate externally with all interested parties to overcome the contradictory responses given to external auditors;

- develop other forms of control of public managers, such as intrinsic control, which, in the urgency of the crisis, may be more in line with issues of transparency because of the values that are conveyed. These controls can be added to external controls;
- Instill in public managers the values of transparency even in times of crisis;
- Monitor the application of rules and procedures authorized in times of crisis;
- Implement management tools more adapted to crisis situations capable of ensuring the transparency of public action.

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## Laws & Decrees

Loi organique n°2012-23 du 27 décembre 2012 sur la Cour des Comptes du Sénégal.

Loi 2012-31 du 31 décembre 2012 portant Code Général des Impôts du Sénégal.

Ordonnance n°004-2020 du 28 avril 2020 et ordonnance n°07-2020 du 17 juin 2020 modifiant la loi n°2019-17 du 20 décembre 2019 portant loi de finances de l’année 2020.

Décret n°2014-1212 portant Code des Marchés publics.

Décret n° 2020-978 du 23 avril 2020 portant Règlement Générale de la Comptabilité Publique (RGCP).

Décret n° 2020-1774 du 16 septembre 2020 portant abrogation du décret n° 2020-781 du 18 mars 2020.

Arrêté n°6058 du 22 août 2003 portant établissement de la nomenclature des pièces justificatives des dépenses de l’Etat.

Arrêté n°007111 du 22 mai 2013 portant administration des prix de l’huile en fût et en dosettes, du sucre cristallisé et du riz brisé non parfumé.

Arrêté n°008043 du 19 mars 2020 fixant les prix plafond des gels hydro-alcooliques.

Note de service n°05304/MSAS/DGS du 09 mai 2016 fixant le nombre de membres du Comité national de Gestion des Epidémies.