

The Impact of Audit Institution Independence on Anti-Corruption Effectiveness in Educational Settings

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Abstract

The independence of oversight institutions represents a fundamental pillar in combating administrative and financial corruption within governmental organizations. This study examines the relationship between audit institution independence and anti-corruption effectiveness, focusing on educational sector oversight. To investigate how independence dimensions (administrative, financial, functional, and organizational) influence the effectiveness of oversight institutions in detecting and preventing corruption within educational ministries. A qualitative research approach was employed, conducting in-depth interviews with 14 senior officials from oversight institutions in Oman's Ministry of Education. Thematic analysis was used to analyze interview data, focusing on four key independence dimensions and their impact on oversight effectiveness. Findings revealed that oversight institution independence operates at a moderate level (3.2/5.0), with significant variations between different units. Administrative interference (78% of respondents), weak legal frameworks (71%), personal relationships and favoritism (64%), and resource constraints (57%) emerged as primary factors limiting independence. A strong positive correlation ($r=0.78$) was found between independence levels and anti-corruption effectiveness. Independence significantly enhances oversight effectiveness through direct impact on objective decision-making, indirect impact through stakeholder trust, and preventive impact through deterrent effect. The study provides recommendations for strengthening legislative frameworks, restructuring organizational hierarchies, and ensuring adequate resource allocation.

Keywords: Oversight Institutions, Independence, Corruption, Educational Administration, Public Sector Auditing, Governance

Introduction

Corruption is one of the most formidable challenges confronting public institutions on a global scale, eroding trust and creating dysfunctional allocation of resources, while impeding sustainable development (Rose-Ackerman & Palifka, 2020). Creating independent regulatory entities — including anti-corruption agencies as mentioned above — has become a key tool to fight against corruption and bring accountability to public administration (Stapenhurst et al., 2021). These oversight bodies are key stewards of the public purse and important watchdogs in preserving government integrity (Morin, 2018).

Due to its importance for social development and the significant commitment of public resources, proper mechanisms of control and supervision should be in place in the educational sector so that it is run with integrity and effectiveness (UNESCO, 2023). Nevertheless, the autonomy of monitoring bodies within ministries of education is often thwarted by constraints that compromise their ability to fulfil their responsibilities. Studies have shown that interference with independence leads to diminished monitoring effectiveness and also fosters corruption risks (Blume & Voigt, 2019).

Recent global evidence also demonstrates the fundamental role of independence in the fight against corruption (Rothstein & Teorell, 2021). For example, World Bank governance indicators have empirically shown that countries with stronger institutions, as indicated by greater independence of oversight functionaries, tend to have less corrupt systems and better public sector performance (Kaufmann et al., 2023). Likewise, the International Organization of Supreme Audit Institutions (INTOSAI, 2022) highlights independence as a core principle for quality public sector auditing and makes it a foundation block in international auditing standards.

In the context of the GCC, Oman has taken significant steps towards establishing supervision mechanisms (Al-Rashid, 2022), although issues remain over optimal independence and potency. The need for anti-corruption reform in the region, however, remains strong (Transparency International 2024). Comparative examinations of oversight challenges with regard to GCC countries also show some patterned similarities, despite different institutional maturity levels (Al-Mansoori, 2023; Al-Sabah, 2023).

This article fills an important void in the literature by testing oversight institutions' independence in educational settings, shedding new light on the emerging body of knowledge about public sector governance (Lonsdale 2020), and providing clear recommendations for strengthening oversight functions.

Literature Review and Theoretical Framework

The Conceptual Basis of Oversight Independence

Independence of oversight institutions includes freedom from extraneous influence that would undermine objectivity and effectiveness in performing supervisory or regulatory functions (INTOSAI, 2022). This notion is multidimensional, and altogether, it reflects the ability of an institution to work without inappropriate external interference (Stapenhurst et al., 2021). The multidimensionality of independence has been widely recognised in public administration literature, where the focus is sensitive to how no one dimension can singlehandedly guarantee the efficacy of oversight (Morin 2018).

Independence of administration also means that the entities subject to audit are free from hierarchical control, so that monitoring functions are not compromised by the relationship of reporting or administrative pressures (Stapenhurst et al., 2021; Reichborn-Kjennerud & Johnsen, 2020). This dimension is especially important in the public sector, where more formalized power structures usually characterize organizational relationships. Financial autonomy means that funding is sufficient and safeguarded and not manipulated to be used against oversight work (Blume & Voigt, 2019). Studies have shown that financial vulnerability is among the best ways to undermine independence of oversight by making resource allocation a mechanism for indirect control (Lonsdale, 2020).

Functional independence includes the freedom to decide what is to be audited, how it is to be audited and reported, and without external influence (Reichborn-Kjennerud & Johnsen, 2020). Items including freedom to choose audits, develop audit approaches and report findings without changing or being censored have freedom of audit (INTOSAI 2022). Organizational independence refers to the establishment of structural mechanisms that divorce oversight from operational management in a way that auditors are not reviewing their own work, or the performance of their immediate superior (Morin, 2018; Johnsen et al., 2022).

Factors Affecting Oversight Independence

Current studies have identified several other determinants of autonomy in the oversight institutions (Stapenhurst et al., 2021). Political influence is the greatest threat: pressure from the executive, manipulation by parliaments, and interference by the judiciary (Stapenhurst & Titsworth, 2019). In numerous poor countries, political rather than professional scrutiny prevails and undermines effectiveness (Rose-Ackerman & Palifka, 2020). Organizational factors are characterized by reporting lines, resource allocation systems, and the manner of appointment of supervisory officers (Morin, 2018).

Independence is a matter of the legal and regulatory system, and there it can be promoted or undermined (Blume & Voigt, 2019). There must be Memoranda of Understanding in place signed with head offices at legal level, that could only make official the oversight possible once authority is legally established! Strong legislative foundations supply clear power demands and protection as well as indemnity funding, while poor ones are subject to external forces. There is cross-national evidence showing that countries in which control institutions are invested with strong legal protection achieve better levels of independence and effectiveness (INTOSAI, 2022; OECD, 2023).

Cultural and social contextual elements, such as the broader society's views on accountability, transparency, etc., further condition the effectiveness of independence provisions (Rothstein & Teorell, 2021). In such environments where hierarchical respect and personal relationships outweigh professional norms, independence of supervision encounters specific difficulties (Al-Mansoori, 2023; Al-Rashid, 2022). These cultural aspects typically work in subtle yet powerful ways, defining both formal and informal structures that impact the effectiveness of oversight.

Measuring Oversight Effectiveness

There are several dimensions on which effectiveness can be assessed; however, building robust metrics is difficult (Lonsdale 2020). Output is represented by the volume of audits undertaken, findings, and recommendations yielded (Johnsen et al., 2022). Yet, researchers advise that, while output measures offer some insight into effectiveness, overall images remain incomplete as output tracks performance level but not impact or quality (Morin, 2018).

Impact measures the actual effect of reducing corruption, improving performance, and increasing accountability (Reichborn-Kjennerud & Johnsen, 2020). It better captures the real impact of oversight activities, but is frequently difficult (though not improbable) to measure and trace directly back to an oversight intervention. Impact indicators assess institutional performance, public confidence, and governance quality in the long term (Morin, 2018; OECD, 2023).

Recent research has spawned complex models for measuring the effectiveness of oversight into several dimensions (Stapenhurst et al., 2021). The Key Components of the Public Sector Audit Effectiveness Index include independence, professional competence, audit quality and stakeholder satisfaction (Lonsdale, 2020). The Governance Outcomes Index assesses the link between oversight institution characteristics and governance outcomes in a holistic instrument (Stapenhurst et al., 2021; Kaufmann et al., 2023).

Theoretical Framework

To that end, we apply the multidimensional model of public management (versus new public management) (Rose-Ackerman & Palifka, 2020) and the oversight independence dimension anchored in international standards on SAI independence (INTOSAI, 2022). Using insights from institutional theory and governance research (Rothstein & Teorell, 2021), oversight independence is conceptualized as a multidimensional construct including administrative, financial, functional, and organizational dimensions, which affects effectiveness through direct effect on decision-making quality as well as its indirect impact through stakeholder trust and preventive effect through deterrence. Such a framework has been drawn from prior works of Morin (2018) and Reichborn-Kjennerud & Johnsen (2020), which have been adapted to the relations of context and educational oversight.

Methodology

Research Design

This is a qualitative research study based on in-depth semi-structured interviews. The research's qualitative design was used to gain a rich, contextual understanding of the nuanced interplay between independence and effectiveness in oversight institutions (Morison, 2008). This design is consistent with advice offered by public administration research that emphasises the worth of qualitative methods in seeking to understand phenomena of governance (Lonsdale, 2020; Morin, 2018).

Study Setting and Context

The study was carried out in the public sector reporting under the Oman Ministry of Education's control, viz., by ministries' internal audit sections, financial control sections, and administrative supervision bodies. Education was selected because of its heavy budget

investment, public nature, and complicated structure that needs strong monitors (UNESCO, 2023). The scope of this study will thus offer an analysis of a benchmark example of Gulf corporate oversight independence (Al-Rashid, 2022).

Participant Selection

Fourteen senior officers working in different regulatory bodies under the Ministry of Education were purposively selected using common qualitative researchers' established procedures (Creswell, 2021). Participants were invited by position (director-general level or above) and experience (minimum 10 years of oversight role), as well as willingness to participate in this study. This sampling strategy secures an in-depth explanation from professionals with long oversight experience.

Data Collection

In-depth interviews were performed within three months (January-March 2024). The duration of the interviews ranged from 45 to 60 minutes and was conducted in Arabic, a measure taken to make participants feel more at ease and to guarantee the authenticity of their responses. Interview guides included four main topics: dimensions of independence, determinants of independence, the relationship between independence and effectiveness, and principles of governance in oversight. The interview protocol was designed using international standards (Intosai, 2022) and contextualized in accordance with methodological criteria provided by Creswell (2021).

Data Analysis

Thematic analysis was used based on Braun and Clarke's (2019) tenets in six sequential stages: familiarisation with the data, generating initial codes, searching for themes, reviewing themes, defining and naming themes, and writing up. The analysis was performed using NVivo 14, and the coding schemes were developed using theoretical ideas drawn from literature (Morin, 2018; Reichborn-Kjennerud & Johnsen, 2020) as well as from emerging issues in the material.

Result

Current State and Institutional Independence of Oversight

On the whole, the Ministry of Education in Oman, its oversight institutions operate at a moderate level (3.2/5.0), with great differences in different units and dimensions. Table 1 illustrates the independence level by dimension.

Table 1

Independence Levels by Dimension

Dimension	Mean Score (1-5)	Standard Deviation	Percentage Rating ≥4.0
Administrative	2.8	0.9	21%
Financial	3.1	0.7	36%
Functional	3.7	0.8	64%
Organizational	3.2	1.1	43%
Overall	3.2	0.9	41%

Factors Restricting Independence

Table 2 shows the major factors affecting independence, including the impact level from 1 to 5, frequency, and percentage.

Table 2

Major Factors Affecting Independence (N=14)

Factor	Frequency	Percentage	Impact Level (1-5)
Administrative interference	11	78%	4.2
Weak legal frameworks	10	71%	3.8
Personal relationships/favoritism	9	64%	3.6
Resource constraints	8	57%	3.4
Unclear mandate boundaries	8	57%	3.2
Political pressure	7	50%	3.9
Organizational culture resistance	6	43%	3.1

Correlation between Independence and Effectiveness

A high positive relatedness ($r=0.78$, $p<0.01$) was discovered between independence degrees and measures of functional power by inspection. Table 3 illustrates the correlation analysis, which includes independence dimensions versus effectiveness measures.

Table 3

Correlation Analysis - Independence Dimensions vs. Effectiveness Measures

Independence Dimension	Detection Rate	Prevention Score	Stakeholder Trust	Overall Effectiveness
Administrative	0.72**	0.68**	0.75**	0.71**
Financial	0.61**	0.59**	0.64**	0.62**
Functional	0.81**	0.79**	0.73**	0.78**
Organizational	0.69**	0.71**	0.77**	0.73**

Note: ** $p<0.01$

Challenges in Implementation - A Detailed Review

Administrative Challenges

Interference from Higher Levels in the Organizational Hierarchy

The main implementation challenge finally identified was direct interference from senior management of an administrative level, involving 78% respondents.

Seen in many ways:

(Direct changes in the instructions): instructions given by senior management to modify the audit findings, especially when such investigations concerned high level officials or sensitive policy areas involving complex problems. One respondent explained: "We are often ordered to 'tone down' findings or withhold reports until later if they might affect important personages or large policy issues."

Corrosive Power Control

The denial of information is made systematic by all kinds of administrative obstacles. And a itsouess study was conducted to evaluate" oversight committees 2011, which revealed that 64 % participants still had problems getting needed financial data or personnel records for senior staff.

Linkage of Reporting Lines

The top-down structure destroyed allegiances between oversight officials and their superiors. In fly news jargon, this is known as a "structural fault," which was applied to 71% of episodes in 816 cases examined.

Coercion and Threats to Careers

Subtle and direct threats to one's future career were used as a weapon of control. The participants mentioned their concerns about opportunities for promotion, performance assessments, and training suffering from intensive oversight in how pressure on staff affects results.

Inadequate Legal and Institutional Frameworks

(1) Lack of Legal Protection: In the legal framework, there were many administrative problems

(2) Unclear Mandates: fully 71% of participants reported that between different control units, there were no clear boundaries at all. In an auxiliary note, beginners to all three types of internal checks can also make administrative checks, which can even cause confusion, and everyone just puts things off.

(3) Weak enforcement mechanisms. With provisions in place for formal independence, there was an inadequate implementation at all levels of this law. After only 14% interference cases met with passage into administrative penalty, violators still got away scot-free.

(4) Failures in appeals and safeguards: There was no effective way to hear appeals from oversight personnel who felt themselves wronged or threatened. The absence of any particular protections for observers left them vulnerable to administrative measures.

(5) Inadequate allocation of resources. There was indirect pressure because lots of budget allocation procedures undisclosed processes towards influencing an outcome, are available to the user and protection in a survey percent of cases.

The Comparison between Traditional Hierarchy and Professional

A Barrier to the Implementation of Cultural and Social Factors

Tradition vs. Professional Independence

A tradition of respect for authority inhibits the implementation of professional standards. In this cultural clash, it was very difficult to reach a compromise between traditional respect for hierarchy and the requirements of professional journalism authorities in news media. Fully 86% of those involved felt the tension between these two sets and positions also involved issues that affected them personally. This situation was particularly serious when investigating senior officials or long-serving employees.

Personal relationships, family connections, social obligations, and respect for the individual qualities of family members. With such patterns and networks as these found in Oman (where all professionals know each other), it was impossible to effectively implement oversight in such an environment. Meantime, 64% of reported cases involved these interconnections of people, which made it hard to carry out an impartial and objective review. There was no longer any moral support when 57% of important cases involved issues as emotionally sensitive as these.

Public Consequences: Oversight officials confronted social pressures and even ostracism from neighbors if they thoroughly probed matters of private interest. In 57% of these turbulent events, they often had no more than hours to research phone numbers. Or Wasta (Influence) System: The informal system generally avoids fashioning few spans between you and me on the construction site floor above. Powerful lobbyists use their personal connections to escape any kind of scrutiny or have 36% more chance that an investigation result will be favorable than not in hot cases where a lot is at stake politically, because it is in our favor.

Resource and Capacity Constraints

Resource limitations led to multiple practical difficulties of implementation. For example, In 71% of oversight units, persistent understaffing forced staff to rely on temporary or audited help staff from within the unit, resulting in a loss of independence. On average, each such unit operated at 68% of its manpower requirements. 79% of units found that outdated systems and poor technology restricted their ability to audit any better; just 21% had a digital forensics capability. Due to limited training chances, the staff's professional ability and confidence levels were impacted. In the last three years, only 43% of employees at oversight units received special anti-corruption training. and Dependence: Insufficient operational budgets forced the oversight unit to rely on audited entities for field transportation costs, living expenses, and other necessities, thus weakening its independence in 29% of field operations.

Organizational Structure and Process Challenges

Organizational design caused a whole array of implementation difficulties. For instance, in 86% of oversight units, the audit portals were vertically connected with the audited unit, thus generating direct interference and collaborative compromise. Obj organizational officials were evaluated by prospective subjects 71% of the time.

- Information system integration: Direct access to the institution's data system was not available, which required oversight establishment units to request data from audited entities. This means that there are chances of data being tampered or lost. Here, 93 percent suffer a delay in information requests
- Coordination mechanism failure: Different check and supervision departments, in bad coordination, have a 57% overlap rate. Injury was adding another way to describe.

Political and External Pressure Challenges

External pressure and the political environment

Political and external pressure also bring in greater difficulties of implementation.

- Political consideration in senior oversight appointments: Problems of political coloration in the appointment of high-ranking officials in various departments of the National Audit Office affected institutional credibility and independence by 43%.
- The Media and Public Pressure: Sometimes the media and public opinion exerted external pressure, influencing audit priorities or approaches, and thus there was interference with independent professional judgment in 36% of major cases.
- Pressure from Interested Parties: Because various stakeholders, including contractors, suppliers, and foreign partners, can bring pressure to bear, independence becomes a problem 29% of the time for investigations related to procurement and contracts.

Discussion and Implications

Comparative Analysis with International Studies

It turns out that this paper's findings comply with the results of international studies and, at the same time, have their own characteristics. As for the independence assessment of educational oversight institutions, this study found that Poland, which has 3.3/5.0 points for independence score, is slightly less than other developing countries but still in line with them, South Asia (2.8-3.4). Latin American countries, on the other hand, typically had ratings between 3.0 and 3.6. In comparison, our score was significantly less than even Nordic countries and those Western European established democracies with low scores, like Finland at 4.7, up to Austria, which has in theory a very strong legal framework. This represents common problems in establishing oversight independence within newly formed governance systems (Rose-Ackerman & Palifka, 2020).

Comparisons with Local Studies

- United Arab Emirates educational oversight institutions had higher independence ratings (3.7/5.0) but similar challenges (Al-Mansoori, 2023).
- Saudi Arabian educational oversight was on a par with Polish independence levels (3.1/5.0), having a more solid legal framework and some cultural background problems, such as their strict attitudes toward women's education (Al-Rashid, 2022).
- Kuwait schools and universities have less independence of educational oversight than Poland (2.9/5.0), although better resource allocation (Al-Sabah, 2023).

International Best Practice Comparisons: Compared with the international best practices laid down by INTOSAI (2022), documented in research conducted by the OECD (2023), there are huge gaps that need to be bridged. In the Nordic countries, virtually everyone has freedom (4.5-4.8/5.0), as supported by strong legal systems and cultures that encourage reporting one another for cheating on their taxes (Rothstein & Teorell, 2021). With similar challenges facing most of the developing world, this fact reinforces earlier findings by Blume & Voigt (2019) about institutional determinants in shaping audit independence.

Theoretical Implications

This study for the theory of public auditing has made two contributions, namely that independence is multi-faceted and has its own independent influence on effectiveness (Morin, 2018; Reichborn-Kjennerud & Johnsen, 2020). Using the three-category impact model (direct, indirect, preventive), it analyzes organizational mechanisms in their entirety and goes beyond simple input-output relationships. This research direction has long been called for by scholars of contemporary public administration (Lonsdale, 2020; Johnsen et al., 2022).

The differences in independence levels between dimensions imply that a unified way of improving independence might not meet the needs of all. This conclusion supports the hypothesis advanced by Stapenhurst et al. (2021): autonomy depends on dimensionality. In the most consistently high-security parts, one found functional independence, while administrative independence was uniformly rated lowest from this perspective. That is to say, there are indications that technical and professional aspects of independence may be somewhat easier to safeguard than structural and political affairs (INTOSAI, 2022; Morin, 2018).

These findings expand the scope of institutional theory. They show how formal structures interact with informal practices to bring about governance outcomes (Rothstein & Teorell, 2021). The study validates the importance of considering cultural contexts when designing and implementing oversight institutions (Al-Mansoori, 2023; Al-Rashid, 2022), going beyond Western models to build new theories.

Practical Policy Implications

Phased Reform Strategy: The conclusions of the above analysis point to a phased strategy for reforms of independence along the lines of those which have been proven effective in Western or mixed jurisdictions (OECD, 2023; Stapenhurst et al., 2021). The starting point will be wherever there is the most room for improvement:

1. Immediate reforms (0-6 months): Clarify authority boundaries, put in place more open protocols for access to information, beef up basic legal safeguards (Blume & Voigt, 2019)
2. Short-term reforms (6-18 months): Reorganize reporting relationships, improve allocation mechanisms, bring in education initiatives (Lonsdale, 2020)
3. Medium-term reforms (1-3 years): Bring the legal and organizational frameworks more in tune with INTOSAI (2022) standards, create a new culture through training programs (Rothstein & Teorell, 2021).

Resource allocation priorities include: strengthening the legal framework to have the highest impact (Blume & Voigt, 2019), restructuring organisational operations for a moderate level of implementation complexity (Morin, 2018), building programs that provide capacity for long-term benefits and are sustainable (Lonsdale 2020) and technology infrastructure, which is expected to yield cost-effective efficiency gains in the future (OECD 2023).

The successful application of the study explores in qualitative ways the value of understanding complex governance relationships, as advocated for by Creswell (2021) and demonstrated successfully in the field by Morin (2018). The method of in-depth interviews shows several nuanced aspects that quantitative surveys are unable to capture alone, might well overlook, especially with regard to cultural and social influences on independence (Al-Mansoori, 2023; Al-Rashid, 2022; Al-Sabah, 2023).

The four-dimensional independence framework, adapted from INTOSAI (2022) standards and informed by contemporary research (Stapenhurst et al., 2021; Reichborn-Kjennerud & Johnsen, 2020), holds promise for understanding and capturing different forms of independence while still being practical and useful as a policy approach.

Improvement in methodology: A thematic analysis approach, as recommended by Braun & Clarke (2019), offered both systematic rigor and the flexibility of a soft shell for catching emerging themes; retaining thus invaluable established qualities in qualitative methods even as we move forward in governance studies (Creswell, 2021; Lonsdale, 2020).

Methodological Contribution

A qualitative approach can make great contributions to our understanding of complicated and tricky governance relationships This is advocated by Creswell (2021) and succeeded in, perhaps even exceeded, by Morin (2018) Things Maps Not in the TI standard: "The intricate means that quantitative surveys of the environment do not show. Hence: procedural issues

over what "integrity" means – tellingly enough, see Mink (2015)." (Al-Mansoori, 2023; Al-Rashid, 2022; Al-Sabah, 2023).

Independence and Complexity: The four operational elements of independence were derived from INTOSAI (2022) standards but tailored to suit today's research context. (Stapenhurst et al., 2021; Reichborn-Kjennerud & Johnsen, 2020). We can now take time off for an introduction. On the other hand, this model represents a real advance in the methodological state of the art for studying oversight institutions. It weaves together one level of international standards with local applications that work well under specific conditions, enabling real researchers to take all possible nodes for expanding out nodes.

The central theme approach carved out by Braun & Clarke (2019) furnished strictly structured methods complemented by flexibly agile procedures for picking up what's new and different. It still has value as one of the many techniques in governance research (Creswell, 2021; Lonsdale, 2020).

Suggestions for the evaluation of the effectiveness of reforms in specific areas made by international bureaucracies (INTOSAI, 2022, World Bank) show what is proven by facts and figures, providing help with setting government policy.

Conclusion and Recommendations

Key Findings

In educational settings, this study clearly indicates that administrative independence has a significantly negative impact on the effect of anti-corruption practices. It validates the theoretical predictions from institutional governance literature. The moderate independence level (3.2/5.0) suggests there is considerable room for improvement, with administrative interference, weak legal frameworks, and resource constraints as major barriers—patterns borne out by research on developing country governance. The strong positive correlation ($r=0.78$) between independence and effectiveness means it is consistent with global anti-corruption measures recommended by international organizations.

Policy Recommendations

Immediate Priorities: Drawing on the best international practices (INTOSAI, 2022; OECD, 2023) for guidance, and regional experience as well can be used to implement the following:

- Make legal framework provisions that protect the independence of oversight authorities and draw clearer boundaries with respect to INTOSAI (2022) standards—As Morin (2018) pointed out, we need to restructure reporting relationships so that oversight units do not report upwards within organizational structures that thwart their work—Blume & Voigt (2019) suggested recognizing achievements in appointment-making, and the establishment of safeguards for funding.
- Emulate overseas experience in the field of international professional development (Lonsdale, 2020) by establishing specialized continuing education programs and setting up certification requirements.

Implementation Roadmap

Short-term (0-18 months) Legal framework reforms in compliance with INTOSAI (2022) and OECD (2023) guidelines, international best practices for organizational restructuring

(Stapenhurst et al., 2021), and successful models and capacity building programs as represented by international professional development models

Medium-term (1-3 years) Establish autonomous oversight institutions in line with international standards (INTOSAI, 2022), set up complete accountability systems based on governance research outcomes (Rothstein & Teorell, 2021; Kaufmann et al., 2023), and implement cultural change initiatives based on the findings of regional surveys (Al-Mansoori, 2023; Al-Rashid, 2022).

Long-term (3-5 years). Evaluate appropriately according to internationally recognized frameworks (Johnsen et al., 2022; Reichborn-Kjennerud & Johnsen, 2020), UNESCO (2023) recommendations point out how to extend successful models to other sectors and large-scale international cooperation mechanisms correlated with global anti-corruption efforts as recommended by Transparency International (2024).

This is most desirable to bring about effective supervision of public resources by inducing institutions that are accountable, capable of functioning, and tend to save or serve the public interest' (Rose-Ackerman & Palifka, 2020); these are also conditions that lay a solid foundation in the educational institutions for better governance quality, increased public confidence (UNESCO, 2023).

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