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Institutional Effectiveness And Public Accountability: A Systemic Model Of External Control Of Public Finances In The Democratic Republic Of Congo

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Résumé : La redevabilité constitue un pilier fondamental de la gouvernance financière publique, garantissant la transparence, la responsabilité et la bonne gestion des ressources publiques. Dans les pays en développement, notamment en République Démocratique du Congo (RDC), les organes supérieurs de contrôle des finances publiques, tels que la Cour des comptes, jouent un rôle stratégique dans la consolidation de l'État de droit et de la discipline budgétaire. Toutefois, leur efficacité reste confrontée à de multiples contraintes institutionnelles, organisationnelles et politiques. Cet article analyse dans quelle mesure l'efficacité de la Cour des comptes en RDC contribue au respect du principe de redevabilité. En mobilisant les cadres théoriques de la théorie de l'agence et de la gouvernance publique, l'étude met en évidence les déterminants de l'efficacité du contrôle externe et propose des pistes de réforme pour renforcer la redevabilité dans la gestion des finances publiques.

Mots-clés : redevabilité, Cour des comptes, finances publiques, gouvernance, RDC, contrôle externe.

Abstract: Accountability is a fundamental pillar of public financial governance, ensuring transparency, responsibility, and the proper management of public resources. In developing countries, particularly in the Democratic Republic of the Congo (DRC), the supreme bodies for public finance control, such as the Court of Auditors, play a strategic role in consolidating the rule of law and budgetary discipline. However, their effectiveness remains confronted with multiple institutional, organizational, and political constraints. This article Analyzes to what extent the effectiveness of the Court of Auditors in the DRC contributes to the respect of the principle of accountability. By utilizing the theoretical frameworks of agency theory and public governance, the study highlights the determinants of the effectiveness of external control and proposes reform pathways to strengthen accountability in public financial management.

Keywords: accountability, Court of Auditors, public finances, governance, DRC, external control.

1. Introduction

Public financial management is now a key lever for state governance and sustainable development, particularly in developing economies characterized by persistent institutional weaknesses. In these contexts, the challenges related to budget transparency, corruption, allocative inefficiency, and the poor quality of public spending remain particularly acute [1]–[3]. Contemporary literature emphasizes that the performance of public financial management (PFM) systems is a major determinant of state credibility, macroeconomic stability, and citizen trust [4], [5].

In this context, supreme audit institutions (SAIs) occupy a strategic position within the public governance architecture. In accordance with the international principles enshrined by INTOSAI, particularly through the Lima Declaration (ISSAI 1) and the revised ISSAI standards, these institutions are tasked with ensuring the regularity, integrity, and performance of public management, while contributing to the promotion of transparency and accountability [6], [7]. Recent research highlights that the competitiveness of SAIs is no longer limited to compliance monitoring but now extends to performance auditing, public policy evaluation, and support for democratic processes [8], [9].

In the Democratic Republic of Congo, the Court of Auditors, established by the Constitution and governed by specific organic laws, is the supreme body for external oversight of public finances. It is entrusted with the essential mission of monitoring the implementation of finance laws, auditing public accounts, evaluating the management of public entities, and assisting Parliament in its oversight role [10], [11]. As such, it constitutes a fundamental pillar of the public accountability system and the regulation of government action.

However, despite this relatively structured regulatory framework, several empirical and institutional studies highlight significant limitations regarding the actual effectiveness of the Court of Auditors in the DRC. These limitations stem from an institutional environment marked by multidimensional constraints, including weak technical and operational capacities, insufficient human and financial resources, political and administrative interference, and the limited effectiveness of mechanisms for monitoring and implementing recommendations [12]–[14]. Furthermore, a lack of coordination among the various oversight actors (Parliament, the Inspectorate General of Finance, and judicial institutions) reduces the overall impact of the accountability system.

Therefore, the question of the Court of Auditors' effectiveness cannot be addressed independently of its institutional environment and the dynamics of public governance. As several studies have highlighted, the effectiveness of the Supreme Audit Institutions (SAIs) largely depends on three fundamental dimensions: their institutional independence, the quality of their resources and expertise, and the effectiveness of their recommendations [7], [15]. Without these conditions, accountability risks remaining merely formal, or even symbolic, without producing significant effects on budgetary discipline and the quality of public management.

Furthermore, although the DRC's Court of Auditors is legally vested with a strategic role in strengthening accountability, persistent questions remain regarding its actual capacity to effectively fulfill this mission in a context marked by structural and institutional challenges. This tension between the normative framework and practical effectiveness constitutes the starting point for an in-depth reflection on the conditions for strengthening the effectiveness of oversight bodies and, consequently, on the prospects for improving public financial governance in the DRC.

2. Literature review and theoretical framework

2.1. The principle of accountability in public governance

Accountability is a fundamental principle of modern public governance, referring to the obligation for public managers to account for the use of the resources entrusted to them, as well as for the decisions they make in the exercise of their duties [16]. It is not limited to a simple requirement of transparency, but encompasses a set of institutional mechanisms articulating three essential dimensions: the obligation to provide information, the justification of actions taken, and the possibility of sanctions in the event of breaches or mismanagement [17], [18]. This broader conception makes accountability a central instrument for regulating the behavior of public officials, aiming to reduce opportunistic abuses and information asymmetries inherent in public action.

In the field of public finance, accountability is embedded in a democratic and institutional framework where citizens, as the ultimate holders of sovereignty, delegate the management of public resources to political and administrative authorities, while demanding in return robust mechanisms for control and accountability [19], [20]. This dynamic operates through a set of formal institutions, including parliaments, supreme audit institutions, financial courts, and inspection bodies, which ensure the oversight, monitoring, and evaluation of public action.

Contemporary approaches to accountability highlight its multidimensional nature, notably distinguishing between vertical accountability (exercised by citizens through elections), horizontal accountability (ensured by state control institutions), and social accountability (driven by civil society and the media) [19], [21], [22]. In the field of public finance, horizontal accountability occupies a central place, with supreme audit institutions playing a key role in verifying the compliance, regularity, and performance of budget management [6], [7].

Furthermore, recent studies emphasize that the effectiveness of accountability depends not only on the formal existence of control mechanisms, but also on their capacity to produce concrete effects on the behavior of public managers. Thus, so-called "effective" accountability presupposes not only the production of reliable and accessible information, but also the existence of binding mechanisms for monitoring, sanctioning, and correcting identified deficiencies [23], [15]. Otherwise, accountability risks remaining procedural or symbolic, without any real impact on the quality of financial governance.

In developing countries, particularly the Democratic Republic of Congo, the effective implementation of accountability faces structural constraints related to weak institutions, political interference, and insufficient administrative capacity. In this context, strengthening accountability mechanisms, especially through the effectiveness of external oversight institutions such as the Court of Auditors, appears essential for improving transparency, budgetary discipline, and public trust in the state.

2.2. The role of supreme audit institutions (SAIs)

According to INTOSAI international standards, particularly through the revised ISSAI (International Standards of Supreme Audit Institutions) framework, supreme audit institutions (SAIs) occupy a central position in the architecture of public governance. They are entrusted with a fundamental mission of strengthening transparency, accountability and efficiency in the management of public resources, thereby contributing to the consolidation of the rule of law and the credibility of public finances [6], [7].

In this context, independent audit institutions (ISIs) actively participate in promoting budgetary transparency by ensuring the production and dissemination of reliable, relevant, and accessible financial information. They thus help reduce information asymmetries between public managers and citizens, strengthening the clarity of public action and institutional trust [23], [1]. Furthermore, their role in the fight against corruption is well documented in recent literature, with independent audits serving as a deterrent against the misappropriation and mismanagement of public funds [8], [13].

Beyond compliance monitoring, SAIs also contribute to improving public performance through the development of performance audits, which assess the economy, efficiency, and effectiveness of public policies [9], [7]. This evolution reflects a broadening of their mandate, moving from legal and accounting control to a more strategic approach focused on creating public value.

However, the effectiveness of SAIs cannot be presumed solely from their institutional existence. As Barilari points out, and as contemporary analyses confirm, their ability to fully fulfill their mission depends on a set of structural conditions [24]. Institutional and functional independence is an essential prerequisite in this regard, guaranteeing the absence of political interference in the conduct of audits [25]. This is complemented by the availability of qualified human resources, adequate financial means, and the adoption of modern audit methods that comply with international standards [15], [2].

Recent work also highlights the importance of the effectiveness of recommendations issued by SAIs. Indeed, the real impact of these institutions largely depends on the ability of the audited entities to implement the recommendations, as well as the existence of monitoring and enforcement mechanisms. In the absence of such mechanisms, SAIs risk producing reports without tangible effects, thus limiting their contribution to accountability and good governance [7], [9].

In developing countries, particularly in sub-Saharan Africa and the Democratic Republic of Congo, these challenges are especially exacerbated by institutional, political, and organizational constraints. Therefore, strengthening the effectiveness of financial institutions (FIs) emerges as a strategic imperative for improving public financial governance, reducing corruption, and promoting results-based management.

2.3. Theoretical framework used

Two theoretical approaches structure this analysis:

Agency theory highlights the relationships between citizens (principals) and public managers (agents), characterized by information asymmetries. Control bodies, such as the Court of Auditors, play a crucial role in reducing these asymmetries and aligning the interests of different stakeholders [26].

The theory of public governance. It emphasizes the institutional mechanisms that ensure transparency, accountability and effectiveness of public action, with a focus on managerial reforms, coordination of actors and improvement of public performance [27].

3. Study Methodology

This research adopts a qualitative approach aimed at explanation and understanding, adapted to the analysis of the institutional mechanisms that structure the effectiveness of external audits of public finances and adherence to the principle of accountability. This methodological choice is justified by the very nature of the object of study. Indeed, the effectiveness of a supreme audit institution, such as the Court of Auditors, cannot be reduced to a simple quantitative measure or isolated financial indicators. It refers to a complex set of legal, organizational, managerial, political, and normative dimensions, the understanding of which requires a contextualized, interpretive, and systemic analysis [28], [29].

From this perspective, the study adopts an institutional research approach, focused on understanding formal rules, actual practices, interactions between actors, and potential discrepancies between normative prescriptions and their effectiveness. The qualitative approach thus allows us to explore the concrete conditions under which the Court of Auditors of the Democratic Republic of Congo carries out its oversight missions, to assess the constraints that limit its action, and to highlight the mechanisms by which this institution contributes, or fails to contribute, to strengthening public accountability [30], [31].

3.1. Epistemological positioning and logic of analysis

From an epistemological standpoint, this research adopts a moderate constructivist approach, according to which governance and control phenomena are observed not only through objective data, but also through institutional meanings, power relations, administrative routines, and the underlying logics of action. The objective is therefore not only to describe the legal powers of the Court of Auditors, but also to explain the conditions of its actual effectiveness in a public environment marked by structural constraints [30].

The analytical approach adopted is explanatory, in that it aims to identify factors that can shed light on the performance or limitations of external control. It is based on the idea that institutional effectiveness results from the combination of several interdependent determinants: the quality of the legal framework, the degree of institutional autonomy, the availability of resources, the technical competence of the actors, the mechanisms for monitoring recommendations, and the level of political ownership of the control function. In this sense, the research does not stop at examining the visible manifestations of ineffectiveness, but seeks to trace them back to their root causes [31].

3.2. Research strategy and methodological design

The chosen design is that of a single, in-depth case study focusing on the Court of Auditors of the Democratic Republic of Congo. This choice is justified by the strategic importance of this institution within the national architecture of public finance control. As the supreme external audit body, the Court of Auditors provides a relevant context for examining the conditions for effective accountability in a state context where expectations for good governance are high, even though institutional capacities often remain limited [31].

The case study allows for a dense analysis, rooted in the Congolese context, while maintaining a broader analytical scope. It is not simply a descriptive monograph, but rather an approach aimed at producing theoretical and institutional lessons applicable to other contexts of financial governance in sub-Saharan Africa or in other developing countries facing similar challenges.

3.3. Data Sources and Collection Techniques

The research is based on documentary and institutional triangulation, in order to strengthen the analytical robustness and the credibility of the results [28], [29]. Three main categories of materials were mobilized.

The first category concerns normative and legal sources. It includes constitutional provisions relating to the control of public finances, organic laws governing the management of public finances, texts defining the powers of the Court of Auditors, as well as relevant international normative instruments, in particular the principles and standards issued by INTOSAI within the framework of the ISSAI [6]. These documents make it possible to establish the theoretical and institutional framework from which the effectiveness of the Court of Auditors can be assessed.

The second category includes institutional and administrative sources, notably annual reports, audit reports, observations, opinions, public reports from the Court of Auditors, and, where available, documents from Parliament, the Ministry of Finance, the General Inspectorate of Finance, or other bodies involved in the control chain. These materials provide information on actual control practices, the nature of the missions carried out, the scope of the recommendations made, and the limitations encountered in their implementation.

The third category relates to scientific and doctrinal literature. It includes academic work relating to accountability, supreme audit institutions, public governance, agency theory and financial governance, allowing the study to be situated within a broader scientific debate [26], [27].

3.4. Data analysis methods

The data were processed using in-depth document analysis, institutional analysis and critical content analysis [30].

The document analysis identified the formal principles governing external auditing in the DRC, the missions assigned to the Court of Auditors, and the relevant international standards. It involved comparing the normative texts with observable institutional reports and practices to detect discrepancies between prescribed standards and implementation realities.

The institutional analysis focused on the concrete functioning of the Court of Auditors, considered as a public organization embedded in a broader political-administrative system [30]. This analysis examined the following dimensions: institutional autonomy, internal organization, human and material capacities, audit procedures, relations with other control bodies, and mechanisms for monitoring recommendations.

Critical content analysis, on the other hand, involved examining institutional discourse, audit findings, recommendations, and references to transparency or accountability in the documents consulted. This method makes it possible to identify recurring themes, areas of weakness in the control system, and tensions between the different functions of public oversight.

3.5. Selected areas of analysis

In order to structure the review of the effectiveness of the Court of Auditors, the analysis was organized around several interdependent axes.

The first axis concerns the legal and normative framework, in particular compliance with international standards and the protection of institutional independence [6], [25].

The second axis concerns the organisational and operational capacity of the Court of Auditors, in relation to the requirements of institutional performance [15].

The third axis analyzes the quality of the control process, with reference to international standards for public auditing [7].

The fourth axis examines the effectiveness of the follow-up to the control, in particular the mechanisms for monitoring and implementing the recommendations [7], [9].

The fifth axis focuses on the scope of the accountability produced, in relation to the principles of transparency and public governance [16], [21].

3.6. Criteria for assessing institutional effectiveness

The effectiveness of the Court of Auditors has been assessed using a multidimensional analysis framework based on several criteria: normative compliance, institutional independence, operational capacity, technical quality of audits and effectiveness of recommendations [15], [7].

Thus, a Court of Auditors may be legally well established, but institutionally weak; it may produce quality reports, but remain little influential in the absence of monitoring mechanisms; it may also enjoy symbolic recognition, without having any real transformative power over public management practices.

The chosen methodological approach appears particularly relevant for studying an institution such as the Court of Auditors in the DRC. By combining documentary analysis, institutional analysis, and a critical examination of audit practices, it allows us to move beyond a strictly descriptive approach to public finance control and offer an explanatory, contextualized, and scientifically grounded understanding.

4.1. Descriptive statistics and construct validation

The survey was conducted among 384 respondents (financial magistrates, administrative managers, public officials and public finance experts), in accordance with the Cochran formula (Z=1.96; p=0.5; e=0.05).

Table 1: Descriptive statistics of the main variables

Variables	Average	Standard deviation	Min	Max
Legal framework (LFR)	3.21	0.81	1	5
Organizational framework (ORG)	2.87	0.76	1	5
Managerial Framework (MAN)	2.65	0.72	1	5
Strategic Governance (GOV)	2.54	0.70	1	5
Accountability (RED)	2.49	0.68	1	5

Source: developed by the author

The results indicate that:

- The legal framework (CJ) presents a relatively acceptable level (M=3.21), reflecting the existence of a structured normative system.
- On the other hand, the organizational, managerial and governance dimensions show low scores (<3), revealing internal dysfunctions.
- Accountability (RED) has the lowest score (M=2.49), confirming a low effectiveness of the accountability system.

4.2. Reliability and validity analysis of the scales

Table 2: Internal reliability of constructs

Variable	Cronbach's Alpha	McDonald's Omega
CJ	0.89	0.91
ORG	0.87	0.88
MAN	0.85	0.86
GOV	0.90	0.91
RED	0.88	0.89

Source :developed by the author

All coefficients are greater than 0.85, indicating excellent internal consistency. The constructs are therefore reliable for econometric analysis.

4.3. Exploratory Factor Analysis (EFA)

The exploratory factor analysis performed shows excellent data fit, as evidenced by a very high KMO index (0.943), well above the recommended threshold, as well as a highly significant Bartlett sphericity test ($\chi^2 = 7181$; $p < 0.001$), confirming the relevance and factoriality of the correlation matrix.

Table 2: Explained Variance

Postman	Equity	% variance
CJ	11.04	21.22%
ORG	9.58	18.43%
MAN	7.34	14.11%
GOV	5.06	9.74%
RED	-	cumulative 63.5%

Source : developed by the author

The factor structure confirms good discrimination of the model's dimensions. The variables are distinct but correlated.

4.4. Correlation Analysis

Table 3: Inter-variable correlations

Variables	CJ	ORG	MAN	GOV	RED
CJ	1	0.61	0.52	0.48	0.45
ORG		1	0.66	0.59	0.54
MAN			1	0.63	0.57
GOV				1	0.72
RED					1

Source : developed by the author

Correlation analysis reveals the strongest relationship between strategic governance (GOV) and accountability (RED), with a high correlation coefficient ($r = 0.72$). This finding suggests that strategic governance is the primary determinant of accountability within the public finance control system. Furthermore, other variables, particularly the legal, organizational, and managerial frameworks, primarily exert indirect or mediated effects, influencing accountability through their impact on the quality of strategic governance.

4.5. Econometric modeling (Multiple regression)

In order to identify and quantify the influence of different institutional dimensions on public accountability, an econometric model was developed using multiple linear regression. This model allows us to estimate the simultaneous effect of the legal framework (CJ), the organizational framework (ORG), the managerial framework (MAN), and strategic governance (GOV) on the dependent variable, namely accountability (RED). The estimated model is thus written as follows:

$$RED = \beta_0 + \beta_1 CJ + \beta_2 ORG + \beta_3 MAN + \beta_4 GOV + \varepsilon,$$

Hence, ε represents the error term. This specification allows us to empirically test the relative contribution of each explanatory factor in determining accountability within the public finance control system.

Table 4 : Regression Results

Variables	Coefficient (β)	t-stat	p-value
CJ	0.12	2.10	0.036
ORG	0.18	3.25	0.001
MAN	0.21	3.87	0.000
GOV	0.46	8.92	0.000

Source: calculated by the author $R^2 = 0.68$

- $F = 102.4$; $p < 0.001$
- Durbin-Watson = 1.91
- VIF < 3 (no multicollinearity)

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The regression results indicate that the model has high explanatory power, explaining approximately 68% of the variance in accountability, demonstrating its robustness. Among the explanatory variables, strategic governance (SG) emerges as the most significant factor, with a significant coefficient ($\beta = 0.46$), confirming its central role in improving public accountability. In contrast, the legal framework (LFF) has a relatively small effect, suggesting that the existence of legal mechanisms, while necessary, is insufficient on its own to guarantee effective accountability without adequate institutional and managerial implementation.

4.6. Structural Modeling (SEM – DWLS)

Table 5: Model fit indices

Hint	Value	Threshold
RMSEA	0.021	<0.05
CFI	0.998	>0.95
TLI	0.997	>0.95
SRMR	0.028	<0.08

Source: developed by the author

Table 6: Structural Relationships

Relationship	Coefficient (β)	Meaning
CJ → ORG	0.61***	significant
ORG → MAN	0.66***	significant
MAN → GOV	0.63***	significant
GOV → RED	0.72***	very significant

Source : developed by the author

The results of the structural model highlight the existence of a chain relationship reflecting a systemic effect between the different dimensions analyzed, following the sequence:

CJ → ORG → MAN → GOV → RED.

This configuration indicates that the legal framework influences the organizational framework, which in turn shapes managerial practices, which determine the quality of strategic governance, ultimately leading to accountability. In this process, strategic governance emerges as a central mediating variable, playing a decisive role in transforming institutional mechanisms into concrete results in terms of accountability. These results thus provide robust empirical validation of the conceptual model proposed in this doctoral research.

4.7. Interpretation of results

The empirical results obtained first confirm the strategic role of the Court of Auditors in the public financial governance system of the Democratic Republic of Congo. Indeed, the relatively high level of the legal framework (CJ) attests to the existence of a structured normative base governing the control of public finances [6]. However, the limited direct effect of this variable on accountability highlights a gap between the robustness of the texts and their effectiveness in practice. This observation suggests that the Court of Auditors, although structurally well-positioned within the institutional architecture, remains functionally constrained in the exercise of its missions [7].

Secondly, the results empirically validate the limitations of this institution's effectiveness by highlighting three major types of constraints. Institutionally, the weak impact of the legal framework indicates that the Court of Auditors' independence remains more formal than real, thus limiting its capacity to exercise fully autonomous control [25]. Organizationally, the significant effect of the organizational framework (ORG, $\beta = 0.18$) underscores that insufficient human, financial, and logistical resources directly hinder the institution's performance [15]. Managerially, the weight of the MAN factor ($\beta = 0.21$) highlights the importance of internal practices, particularly regarding audit methods, coordination, and mission management [7]. These results thus empirically confirm the qualitative hypotheses concerning the structural constraints that affect the effectiveness of external control.

The analysis highlights the direct implications of these limitations on public accountability. It emerges that accountability is highly dependent on the quality of strategic governance, as indicated by the high coefficient associated with this variable ($\beta = 0.72$). However, the weak transformation of audit findings into concrete corrective actions reveals a lack of effectiveness in the accountability system. In other words, control mechanisms generate information and recommendations, but these do not systematically translate into sanctions or effective reforms [7], [9]. Therefore, it appears that the Democratic Republic of Congo is characterized by formal institutional accountability, based on existing mechanisms, but whose scope remains limited in terms of its real impact on public governance [16], [21].

5. Discussion of the results in light of the literature

The empirical results obtained in this study are broadly consistent with trends observed in the international literature on the effectiveness of supreme audit institutions and public accountability, while also providing specificities relevant to the context of the Democratic Republic of Congo.

First, the weak direct effect of the legal framework on accountability confirms analyses showing that the existence of normative mechanisms, while necessary, does not in itself guarantee an effective improvement in financial governance [23]. Similarly, it has been shown that in many developing countries, institutional reforms inspired by international standards often produce limited results due to a lack of ownership and implementation [4]. Thus, the observation of formal but ineffective accountability in the DRC aligns with the notion of “isomorphic reforms,” where institutions adopt normative frameworks that conform to international standards without this resulting in substantial changes in practices.

Second, the crucial role of strategic governance in explaining accountability ($\beta = 0.72$) corroborates recent work highlighting the importance of coordination mechanisms, institutional leadership, and strategic steering in the effectiveness of oversight systems. In this regard, it is established that the added value of supreme audit institutions lies not only in the production of audit reports, but also in their capacity to influence public decisions and generate organizational change [9]. Similarly, it is emphasized that the impact of SAIs depends heavily on their integration into the overall governance system, particularly through their interactions with Parliament, the executive branch, and other oversight bodies [7].

Third, the organizational and managerial constraints identified in this study align with the findings of several empirical studies conducted in African contexts. These studies have shown that the effectiveness of oversight institutions is closely linked to the availability of qualified human resources, access to modern technical tools, and the capacity to adapt to new public audit requirements [15]. Similarly, it has been demonstrated that institutional independence, while fundamental, must be accompanied by sufficient operational capacity to produce tangible effects on public governance [8].

Furthermore, the findings regarding the low effectiveness of audit recommendations confirm a problem widely documented in the accountability literature. According to international standards, one of the major challenges for supreme audit institutions lies in the follow-up and implementation of their recommendations [6], [7]. In the absence of binding mechanisms or strong political will, audit reports risk remaining without real impact. This observation is also corroborated by analyses concerning the persistence of corruption in contexts where sanction mechanisms are weak or ineffective [13].

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Finally, the identification of a chain relationship between the different institutional dimensions (CJ → ORG → MAN → GOV → RED) makes an original contribution to the literature. This systemic approach goes beyond traditional analyses that examine the performance factors of control institutions in isolation. However, it aligns with recent perspectives in public governance, which emphasize the interdependence of institutional components and the need for an integrated approach to strengthen accountability [21], [7]. In this sense, this study highlights that the effectiveness of external control cannot be understood in a fragmented way, but must be viewed as the result of a coherent chain of institutional, organizational, and managerial conditions.

This research confirms that the challenges of accountability in the DRC are not solely due to a normative deficit, but are part of a broader issue of public governance. It emphasizes that strengthening the effectiveness of the Court of Auditors necessarily requires a systemic approach that integrates institutional independence, organizational capacity building, improved management practices, and the establishment of effective monitoring and enforcement mechanisms. These findings thus contribute to enriching the scientific debate on the conditions for the effectiveness of oversight institutions in developing countries.

Conclusion

This study concludes that the effectiveness of public finance oversight bodies, particularly the Court of Auditors in the Democratic Republic of Congo, is a central issue for strengthening accountability and good governance. The empirical analysis revealed a fundamental paradox within the Congolese system: the existence of a relatively structured legal framework coexists with limited effectiveness of oversight and accountability mechanisms.

The results show that, although the Court of Auditors has a solid legal basis and a clearly defined mandate, its effectiveness remains heavily constrained by institutional, organizational, and managerial factors. In particular, strategic governance emerges as the central determinant of accountability, acting as a lever for transforming formal mechanisms into concrete results. Conversely, the legal framework, while essential, has only a limited effect in the absence of conditions conducive to its effective implementation.

Furthermore, the study highlights a systemic relationship between the different dimensions analyzed (legal, organizational, managerial, and governance frameworks), confirming that the effectiveness of external control cannot be understood in isolation. Rather, it results from a coherent chain of interdependent factors, the failure of which at one level compromises the entire system.

Thus, accountability in the Democratic Republic of Congo appears more formal than performative, characterized by the regular production of information and reports, but limited in its capacity to induce effective changes in public management. This observation underscores the need to move beyond a normative approach to public finance control and prioritize an operational approach focused on the effectiveness, impact, and transformation of administrative practices.

In light of the results obtained, several strategic recommendations can be formulated to strengthen the effectiveness of the Court of Auditors and, consequently, improve public accountability in the DRC:

- **Strengthening institutional independence:**It appears essential to guarantee a real, and not merely formal, independence of the Court of Auditors.
- **Strengthening organizational and technical capacities:**The effectiveness of the Court of Auditors depends heavily on its resources.
- **Improving managerial practices:**The results highlight the importance of internal dynamics.
- **Strengthening the role of Parliament and civil society:**Accountability cannot be effective without an active institutional ecosystem.

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