

Perform to reform

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“Forensic audit” is a term that has been raised lately with special focus on auditing the financial books of the Central Bank and all governmental entities. In light of this discourse, the Lebanese Parliament last week passed a recommendation for a forensic audit for all state institutions, not only the Central Bank’s accounts.

A forensic audit is the examination of an entity’s financial records in the search for evidence of cases of fraud or any wrongdoing within government’s financial management and procurement. The process aims at enhancing accountability and transparency. However, another type of auditing should be taken into consideration if Lebanon seeks to undertake real and effective reforms which is “performance auditing” as it closes the vicious cycle of financial and administrative corruption.

Performance auditing is an accountability tool that leads to responsive and accountable governance. It guarantees that public service offices are not taken for granted and that performance is key justification for promotion and/or punishment. Performance auditing is when the decisions, goals and statements of the government are audited to ensure if they were relevant and effective enough to meet the expectations and aspirations of citizens. Such auditing is not limited to the government but to all public institutions in the Lebanese state including the legislature and judiciary.

It is a common perception among citizens that the public sector is suffering from waste of resources and inadequate distribution of employees. Some public institutions are modernized from an infrastructure perspective and are utilizing technology in their management; however, others have still been operating in traditional ways that go back to the inception of the Lebanese state.

Moreover, public sector employees are enrolled in their posts without any performance evaluation by the state. They begin their employment with a guaranteed income and benefits until they retire regardless of the quality and delivery of their work. This has resulted in passivity of employees and absence of competition among them. Usually employees of the second, third, and fourth administrative levels undergo training by the “Institute of Public Administration,” an independent public institution and affiliated to the Civil Service Council. However, there is no monitoring or evaluation system to check if the staff is applying their knowledge and skills in their jobs.

New techniques for performance evaluation are borrowed from the private sector realm to the public one like the 360 degrees evaluation mechanism where peers, subordinates and supervisors evaluate each other’s work delivery in an efficient manner. The efficiency and effectiveness of the public sector are the key top qualities that define its competitiveness and ability to undertake serious reforms and implement a long-term uplifting strategy for the country’s development. All countries that have occupied the top 10 list of the world competitiveness report had more than 80 out of 100 score in its enabling a healthy environment for business and innovation, including the capacity of its institutions. Lebanon, however, scored 44 in the quality of institutions and ranked at the bottom of the list (113 out of 144).

Upgrading and improving the performance of public institutions is a lot more than just renovating its infrastructure. It is a critical task that entails actual human capital investment in the public personnel, together with a wide performance evaluation mechanism that guarantees accountability and rejects nepotism.

Improving the public sector’s performance and the overall performance of the government in general is a national undertaking that will require serious intervention from the judiciary, Parliament and, above all, the political establishment. It shall also be a big concern for public advocacy and campaigning by civil society and think tanks. Without an efficient government an efficient reform plan is hard to achieve.

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