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Financial control: The cornerstone of public accounting reform in Algeria in Light of Organic Law 18/15

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Abstract---The research aims to study financial control within the framework of public accounting reform in Algeria under Organic Law 18/15. This law highlights the importance of enhancing transparency and integrity in the management of public financial resources and achieving spending efficiency. To achieve this goal, the study follows an analytical methodology based on reviewing national and international legislation and assessing its compliance with international accounting standards. The results showed that Organic Law 18/15 provides a comprehensive framework for strengthening financial control, setting clear principles and standards for financial and accounting compliance. There has been a notable improvement in transparency, governance, and anti-corruption indicators according to local and international reports, reflecting the Algerian government's efforts to enhance financial control. However, these efforts face challenges such as a lack of specialized human resources and technology, and weak coordination among regulatory bodies. The research suggests continuous training, improving technological infrastructure, and updating legislation to enhance the effectiveness of financial control.

Keywords---Financial control, Public accounting, Financial transparency, Law 18/15, Anti-corruption, Algeria.

JEL Classification: M41, H83

Research Problem

Financial control is considered the cornerstone in achieving transparency and integrity in the management of public financial resources. In Algeria, Organic Law 18/15 aims to reform the public accounting system and enhance financial control to achieve greater efficiency and effectiveness in the use of public resources. Despite the efforts made, challenges remain in effectively implementing these reforms. Therefore, the main research problem is: How can the role of financial control be enhanced in the reform of public accounting in Algeria to ensure transparency, integrity, and efficiency in the management of public financial resources?

Research Hypotheses

1. **Transparency Hypothesis:** Improving financial control mechanisms contributes to enhancing the transparency of public financial resource management in Algeria.
2. **Efficiency Hypothesis:** Strengthening financial control leads to improved efficiency and effectiveness in the use of public resources.
3. **Integrity Hypothesis:** Strict application of Organic Law 18/15 reduces financial and administrative corruption in the public sector.
4. **Technology Hypothesis:** The use of advanced technology in public accounting and financial control enhances the accuracy and reliability of financial data.
5. **Training Hypothesis:** Improving training and professional development programs for financial control personnel contributes to enhancing the quality of financial control.

Research Methodology

1. **Descriptive Method :**
 - **Current System Description:** Provide a comprehensive description of the current public accounting system in Algeria and the existing financial control mechanisms.
 - **Legislation Analysis:** Analyze Organic Law 18/15 and related laws to understand the legislative framework governing financial control.
2. **Analytical Method :**
 - **Data Analysis:** Analyze available data from financial control reports and international and national reports related to transparency and integrity in Algeria.
3. **Comparative Method :**
 - **Legislation and Practices Comparison:** Compare Algerian legislation and practices with international standards and best global practices in financial control.
 - **Gap Analysis:** Identify gaps between the current situation in Algeria and international standards, and provide recommendations to bridge these gaps.
4. **Quantitative Method :**
 - **Statistical Analysis:** Use statistical tools to analyze survey data and extract results and recommendations.

Research Objective

The main objective of this research is to provide practical recommendations to enhance the role of financial control in the reform of public accounting in Algeria, ensuring transparency, integrity, and efficiency in the management of public financial resources in accordance with Organic Law 18/15.

Introduction

Financial oversight within the framework of public accounting reform, as stipulated in Organic Law 18/15, is of utmost importance to ensure transparency and integrity in the management of public financial resources. This reform aims to strengthen financial oversight mechanisms, verify the accuracy and reliability of public financial data, and achieve public expenditure goals efficiently and effectively. Therefore, it is essential to understand the crucial role financial oversight plays in the public accounting system and how it can be enhanced to ensure sound management of financial resources.

1.1 The Importance of Financial Oversight in Public Accounting

The importance of financial oversight in public accounting lies in achieving integrity and transparency in the management of public financial resources, which contributes to building trust and economic stability. Financial oversight ensures the monitoring of public expenditure and verifies the efficient use of public funds in accordance with specified objectives and applicable laws. Therefore, understanding the significant importance of financial oversight in public accounting helps to strengthen the public financial and accounting system and ensures the efficient and effective use of financial resources. (2022 , Ahmed).

2. Basic Concepts

Financial oversight and public accounting are fundamental aspects of ensuring transparency and integrity in the financial and administrative performance of public institutions. Financial oversight aims to control and monitor the use of public funds and ensure efficiency, economy, and effectiveness in their use. In contrast, public accounting is concerned with providing accurate and reliable financial information that reflects the financial performance of government institutions. Under Organic Law 18/15, these aspects are of paramount importance in the reform of public accounting and ensuring transparency and integrity in managing public financial resources. (Al-Hafeez and Mohammed Saleh Faneenesh, 2022).

2.1 Definition of Financial Oversight and Public Accounting

The definition of financial oversight involves controlling and monitoring the implementation of financial and accounting policies and procedures in government institutions to ensure the effective use of public funds according to specified objectives. Public accounting relates to documenting, analyzing, evaluating, and publishing financial and accounting information for government institutions. Both aspects play a vital role in enhancing transparency and integrity within the public sector and achieving independent and effective oversight of the use of public funds as stipulated in Organic Law 18/15. (Al-Hamid and Bouabana Fatiha, 2021).

3. International and National Legislation on Financial Oversight

International legislation on financial oversight involves setting the framework and guidelines to be followed in conducting financial oversight. In contrast, national legislation focuses on specifying the procedures and mechanisms to be followed in individual countries. International and national laws include, for example, corporate, financial, tax, and audit laws. (Bashir, 2023). These laws play a critical role in establishing the legal foundations and procedures for financial oversight in the public sector.

Algerian National Legislation on Financial Oversight

1. Organic Law 18/15: (Bouaichaoui and Imad Ghazazi, 2020).

- **Purpose:** Aims to reform the public accounting system and enhance transparency and integrity in public financial management.
- **Content:** This law includes establishing a stringent legal framework for regulating financial and accounting operations in public institutions. It aims to improve financial oversight mechanisms and ensure the reliability of public financial data. It focuses on achieving expenditure goals efficiently and effectively.
- **Basic Principles:** Enhancing internal and external financial oversight, improving the quality of financial reports, and applying international standards.
- **Mechanisms:** Using technology in accounting, enhancing transparency in financial operations, and conducting regular audits.

2. Law No. 90-21 on Public Accounting:

- **Purpose:** Defines principles and procedures for accounting in public institutions.
- **Content:** This law provides the legal framework for managing public funds. It addresses how financial and accounting operations are recorded, financial reports are prepared, and expenditure and revenue controls are implemented. It strengthens the financial system by imposing strict controls on the use of financial resources.
- **Basic Principles:** Combating corruption in all its forms, enhancing integrity and transparency in public administration.
- **Mechanisms:** Providing mechanisms for reporting corruption, protecting whistleblowers, imposing penalties on those involved in corruption, and enhancing cooperation between regulatory bodies.

Anti-Corruption Laws:

Law 06-01:

- **Purpose:** Aims to combat corruption and enhance integrity in the public sector.
- **Content:** This law outlines the procedures and measures for combating corruption, such as enhancing transparency in financial and administrative transactions, establishing monitoring and evaluation mechanisms, and providing protection for whistleblowers. It also addresses imposing penalties on violators to ensure adherence to integrity in financial management.
- **Basic Principles:** Combat corruption in all its forms, enhance integrity and transparency in public administration.

- **Mechanisms:** Provide mechanisms for reporting corruption, protect whistleblowers, impose penalties on those involved in corruption, and enhance cooperation between regulatory bodies. (Bouaichaoui and Imad Ghazzazi, 2020).

Relationship between Financial Oversight and Organic Law 18/15:

Organic Law 18/15 represents a comprehensive legislative framework aimed at reforming public accounting and enhancing transparency and accountability in managing public financial resources in Algeria. Financial oversight in this context plays a vital role in implementing this reform and ensuring the achievement of desired objectives. Below are the key points illustrating the relationship between financial oversight and Organic Law 18/15: (Yadir and Hicham Shalgham, 2024).

1. Legislative and Regulatory Framework

Organic Law 18/15 provides the legal basis for financial oversight in the public sector. This law outlines the guiding principles and standards that public institutions must follow to ensure transparency and accountability in the use of financial resources. Financial oversight, in this context, is the tool that ensures compliance with these laws and standards. (Khudair, 2022).

2. Enhancing Transparency and Integrity

One of the primary objectives of Organic Law 18/15 is to enhance transparency and integrity in the management of public funds. Financial oversight plays a crucial role in achieving this objective by reviewing and auditing financial operations and ensuring that all expenditures and revenues are conducted transparently and according to specified standards. (Khudair and Mouna Younes, 2016).

3. Improving Efficiency and Effectiveness

Organic Law 18/15 seeks to improve the efficiency and effectiveness of financial management in the public sector. Financial oversight contributes to this goal by providing recommendations to improve financial and accounting processes, ensuring that financial resources are used economically and effectively to achieve specified objectives.

4. Combating Corruption and Financial Misconduct

Financial oversight is a key tool for combating corruption and financial misconduct, which are fundamental objectives of Organic Law 18/15. Through regular audits and reviews, financial oversight can detect any financial irregularities or violations and provide necessary recommendations to address and prevent them in the future. (Mergheni, Zakaria Demdoun, and El-Hajj Amer, 2019).

5. Accountability and Responsibility

Organic Law 18/15 aims to enhance accountability and responsibility in public institutions. Financial oversight ensures this by ensuring that all financial operations comply with applicable laws and regulations and by providing periodic reports to relevant authorities on the financial and administrative performance of institutions.

6. Updating and Developing Accounting Systems

Organic Law 18/15 encourages updating and developing accounting systems to comply with international standards. Financial oversight monitors this process by ensuring that institutions adopt modern and effective accounting systems that improve the quality of financial reports. (Lakhdar, 2023).

7. Training and Professional Development

Organic Law 18/15 emphasizes the importance of training and professional development for personnel working in the field of financial oversight. By providing continuous training and skill development, the quality of financial oversight can be improved, ensuring the achievement of the desired objectives of accounting reforms.

8. Continuous Evaluation and Review

Financial oversight requires continuous evaluation and review of financial operations to ensure compliance with Organic Law 18/15. These processes help identify weaknesses and necessary improvements in the financial system, contributing to enhancing transparency and accountability.

9. Engaging Civil Society

Organic Law 18/15 encourages the engagement of civil society in financial oversight processes to ensure transparency and integrity. Financial oversight plays a role in facilitating this engagement by providing information and financial reports to the public, enabling them to monitor the financial performance of public institutions.

10. International Cooperation

Finally, Organic Law 18/15 encourages international cooperation in the field of financial oversight and the exchange of experiences with other countries. Financial oversight can benefit from this cooperation by adopting best international practices and applying them in the national context.

Table 01 illustrates the relationship between financial control and Organic Law 18/15.

Aspects	Organic Law 18/15	Role of Financial Control
Legislative and Regulatory Framework	Defines principles and standards	Ensures compliance
Transparency and Integrity	Promotes transparency and integrity	Reviews and audits operations
Efficiency and Effectiveness	Improves efficiency and effectiveness	Provides recommendations for process improvement
Anti-Corruption	Combats corruption and financial manipulation	Detects violations

Accountability	Enhances accountability	Submits periodic reports
Modernizing Accounting Systems	Encourages modernization and development	Monitors the adoption of modern systems
Training and Development	Emphasizes the importance of professional training and development	Provides ongoing training
Evaluation and Review	Conducts continuous evaluations	Identifies weaknesses and improvements
Civil Society Engagement	Encourages community engagement	Provides information to the public
International Cooperation	Promotes international cooperation	Adopts international best practices

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These points and tables illustrate the close relationship between financial control and Organic Law 18/15, and how the integration of efforts can achieve a transparent, efficient, and sustainable financial system in the public sector. (Omar and Abdelkader Aissaoui, 2023).

4. Objectives of Financial Control

The objectives of financial control encompass a range of important aspects to ensure proper management of financial resources and to achieve transparency and accountability in the public sector. These objectives include:

- **Ensuring Compliance with Laws and Regulations:** Ensuring that all financial operations comply with national laws and accounting regulations.
- **Achieving Transparency and Accountability:** Providing accurate and reliable financial information that enhances transparency and allows for the accountability of those responsible for managing financial resources.
- **Enhancing Efficiency and Effectiveness:** Ensuring that financial resources are used in a way that maximizes their benefit and avoids waste and overspending.
- **Detecting Errors and Fraud:** Identifying and preventing any violations or fraud in financial operations to protect public funds.
- **Improving Financial Management Processes:** Evaluating and improving financial policies and procedures to ensure the effectiveness of financial systems and improve overall performance.
- **Ensuring Financial Safety:** Protecting financial assets and ensuring financial stability through good financial risk management.

These objectives aim to achieve sound financial management that contributes to sustainable development and improves public services for the community. (Omar and Abdelkader Aissaoui, 2023)

Mechanisms and Tools Used in Financial Control

The mechanisms and tools used in financial control within the framework of public accounting reform as stipulated in Organic Law 18/15 include the strict and precise application of financial systems and regulations, and the conduct of regular audits of the public and financial accounts of public institutions. Financial control tools also include the use of advanced technology and accounting software to accurately and effectively monitor and analyze financial data, as well as providing guidance and instructions to improve the financial and accounting performance of public institutions.

Table 02: Mechanisms and Tools Used in Financial Control.

Tool	Usage	Benefits	Examples
Internal Audit	Assessing internal operations	Performance improvement, risk reduction	Checklists, data analysis programs
External Audit	Verifying financial reports	Independent reporting, compliance assurance	Record review, sample verification tests
Financial Information Systems	Collecting and analyzing financial data	Accuracy improvement, process acceleration	ERP, BI systems
Accounting Software	Documenting financial transactions	Reducing manual errors, improving efficiency	QuickBooks, SAP
Periodic Evaluation	Reviewing financial performance	Ensuring financial goals achievement	Financial performance reports, KPIs
Performance Reports	Measuring financial goal achievement	Clear insights	Profitability reports, liquidity reports
Segregation of Duties	Distributing responsibilities	Reducing errors, preventing manipulation	Task checklists, company policies
Documentation and Verification	Documenting and verifying processes	Enhancing transparency and credibility	Documentation records, audit processes
Training Programs	Employee training	Increasing awareness and efficiency	Training courses, educational materials
Workshops	Enhancing financial control awareness	Knowledge and experience exchange	Interactive sessions, expert lectures
Audit Committees	Reviewing financial and administrative performance	Ensuring transparency and credibility	Audit reports, regular meetings

Compliance Committees	Ensuring legal compliance	Avoiding legal violations	Policy reviews, compliance
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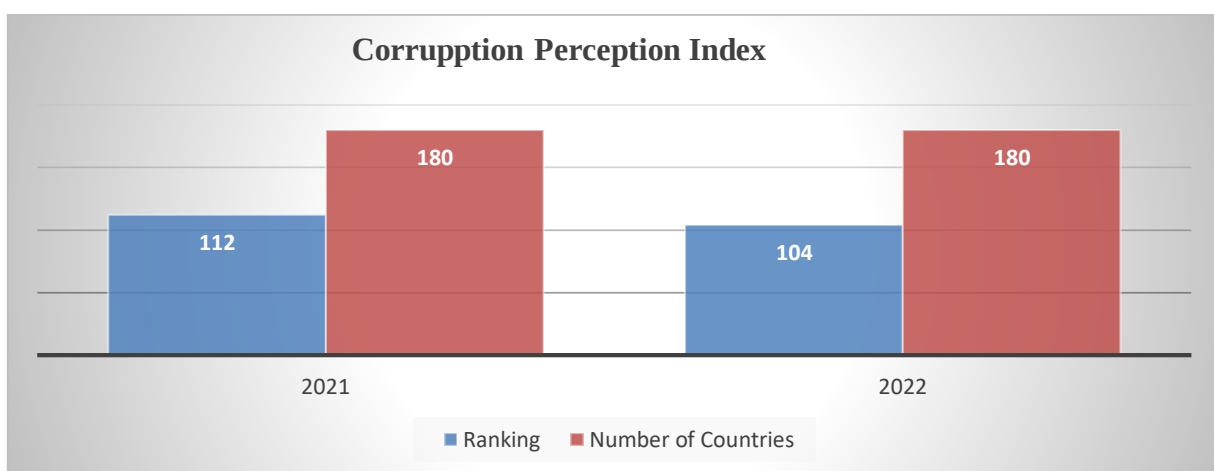
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Indicators and Rankings of Global Organizations on Algeria in the Field of Financial Control, Transparency, and Anti-Corruption

1. Corruption Perceptions Index (CPI) Source: Transparency International

Year	Ranking	Number of Countries	Improvement Percentage (%)
2021	112	180	-
2022	104	180	7.14%

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Corruption Perceptions Index:

Improvement: The improvement by 8 ranks (from 112 in 2021 to 104 in 2022) indicates tangible efforts in combating corruption.

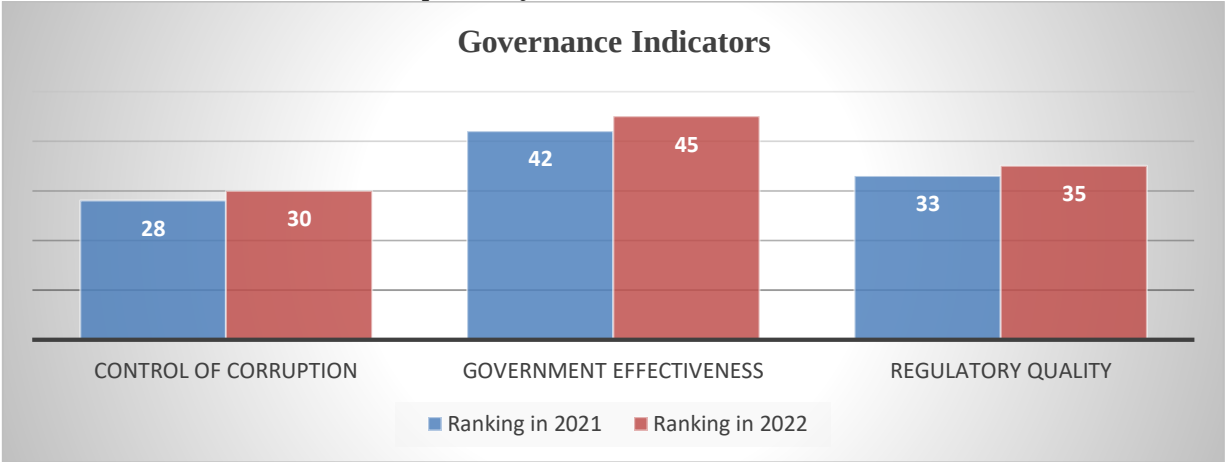
Impacts: Corruption reduces the efficiency of resource use and leads to a loss of trust among investors and the community. Improvement in this index enhances confidence in the government and institutions.

2. Governance Indicators (Worldwide Governance Indicators - WGI)

Source: The World Bank

Dimension	Ranking in 2021	Ranking in 2022	Improvement Rate (%)
Control of Corruption	28	30	7.14%
Government Effectiveness	42	45	7.14%
Regulatory Quality	33	35	6.06%

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Governance Indicators:

Improvement in Control of Corruption: The 7.14% improvement indicates a strengthening of oversight and auditing procedures.

Improvement in Government Effectiveness: The 7.14% improvement reflects enhanced governmental performance and efficiency.

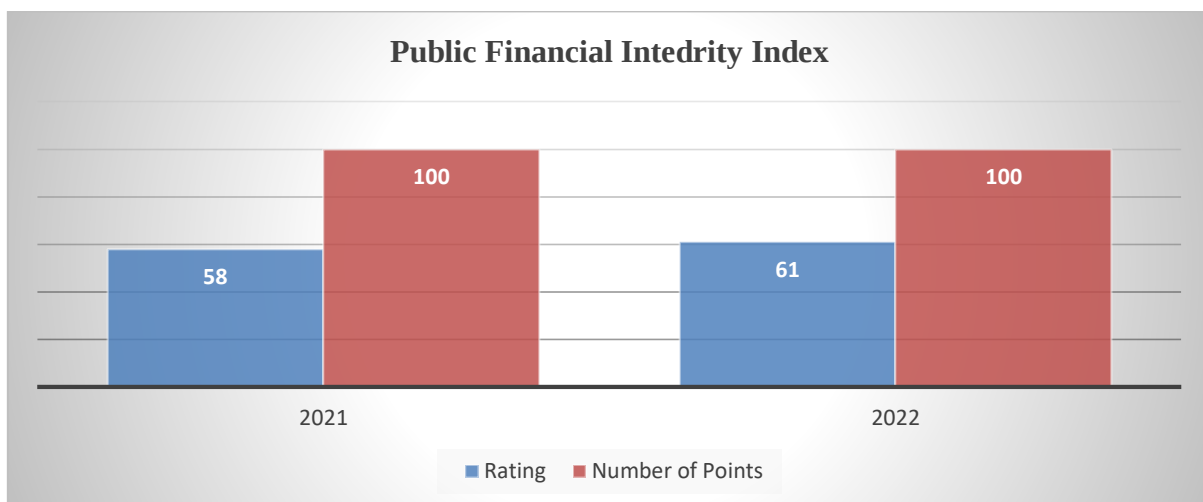
Improvement in Regulatory Quality: The 6.06% improvement shows enhancements in the regulatory environment for businesses.

Improvement in Rule of Law: The 5.26% improvement boosts justice and legal stability.

3. Public Integrity Index Source: Global Integrity Center

Year	Rating	Number of Points	Improvement Percentage (%)
2021	58	100	-
2022	61	100	5.17%

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Public Financial Integrity Index:

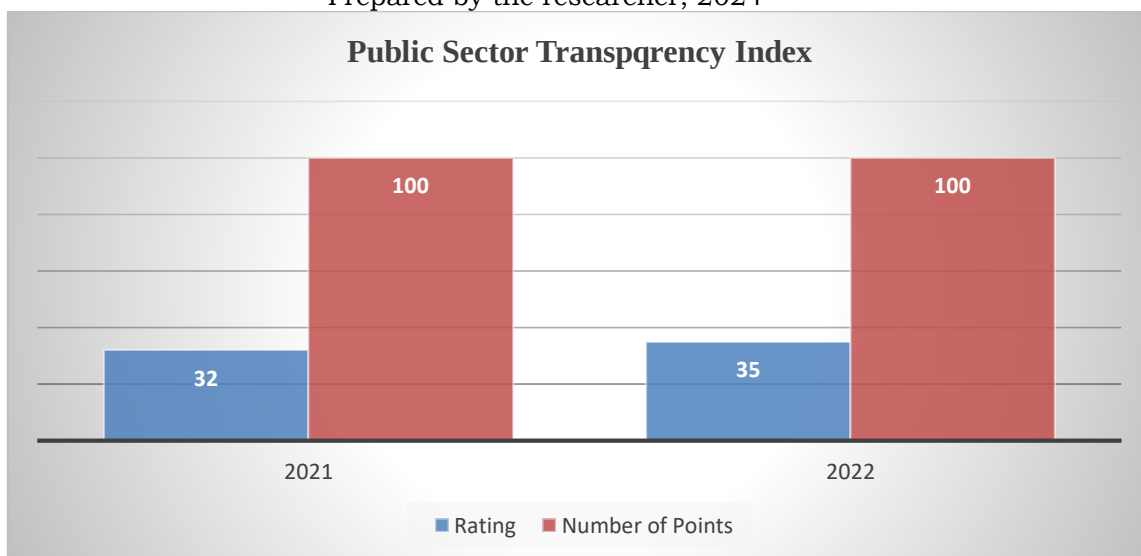
- **Improvement:** The 5.17% improvement reflects enhanced transparency and integrity in public financial management.
- **Effects:** It strengthens the trust between citizens and the government and contributes to better financial management.

4. Open Budget Index source: International Budget Partnership

5.

Year	Rating	Number of Points	Improvement Percentage (%)
2021	32	100	-
2022	35	100	9.38%

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Public Sector Transparency Index:

- **Improvement:** The 9.38% improvement reflects significant efforts to increase transparency in budgets and government spending.
- **Effects:** It enhances public participation and oversight, helping to reduce corruption and financial waste.
- **Result:** The improvement in these indices indicates that Algeria has taken concrete steps to improve financial oversight, transparency, and anti-corruption measures. This improvement boosts confidence in the government system, attracts foreign investment, and promotes economic growth.

1. Considerations on International Organization Ratings

International organization ratings are not always entirely accurate or scientific. Several factors can influence these ratings. It is important to understand these factors to critically view the ratings and use them optimally. Here are some points to consider:

1. Rating Methodology

- **Specific Standards and Indicators:** Each organization uses a specific set of standards and indicators to evaluate countries. These standards may not cover all relevant aspects and may vary in the importance given to each criterion.
- **Data Update Frequency:** The frequency of data updates can affect the accuracy of the ratings. Outdated data may not accurately reflect the current situation.

2. Data Sources

- **Source Credibility:** Organizations rely on various data sources, including government and non-governmental sources, as well as surveys. If the sources are unreliable or biased, it can affect the accuracy of the ratings.
- **Data Availability:** In some countries, data may be unavailable or incomplete, impacting the evaluation.

3. Political and Economic Factors

- **Political Influences:** Sometimes, ratings can be influenced by the political orientations of the organization or external pressures. There may be political bias in some cases.

Global Economy: Global economic changes can affect country ratings, especially in economic indicators.

4. Cultural and Social Differences

- **Cultural Disparities:** The standards used in ratings may not take into account cultural and social differences between countries, which can lead to an incomplete assessment of the situation.

5. Agendas and Involved Institutions

- **Organizational Agendas:** Some organizations may have specific agendas or goals that influence the ratings. It is always essential to verify the background of the organization and any potential interests that might affect their ratings.

International organization ratings provide a useful overview of the status of countries in various fields, but they should be viewed critically and not relied upon entirely without verifying the methodology and sources used. It is important

to consider ratings as one of several tools for assessing performance and improvement, rather than an absolute truth.

For a better understanding of the actual situation, multiple reports from different sources should be used and compared, along with utilizing local data and independent analyses.

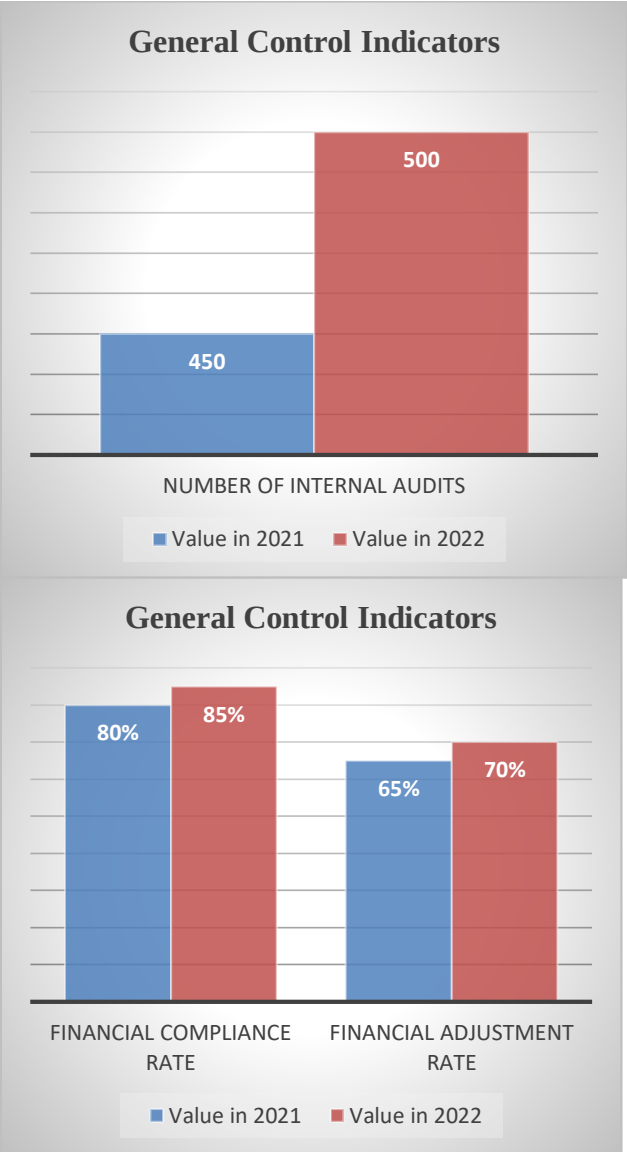
Indicators and Ratings of the Algerian Government in Financial Oversight, Transparency, and Anti-Corruption

The Algerian government publishes reports and indicators on its performance in financial oversight, transparency, and anti-corruption through several official bodies. Below are some indicators and ratings based on Algerian government sources:

The table of Financial Control Indicators

Indicator	Value in 2021	Value in 2022	Improvement Rate (%)
Number of internal audits	450	500	11.11%
Financial compliance rate	80%	85%	6.25%
Financial adjustment rate	65%	70%	7.69%

Prepared by Researcher 2024

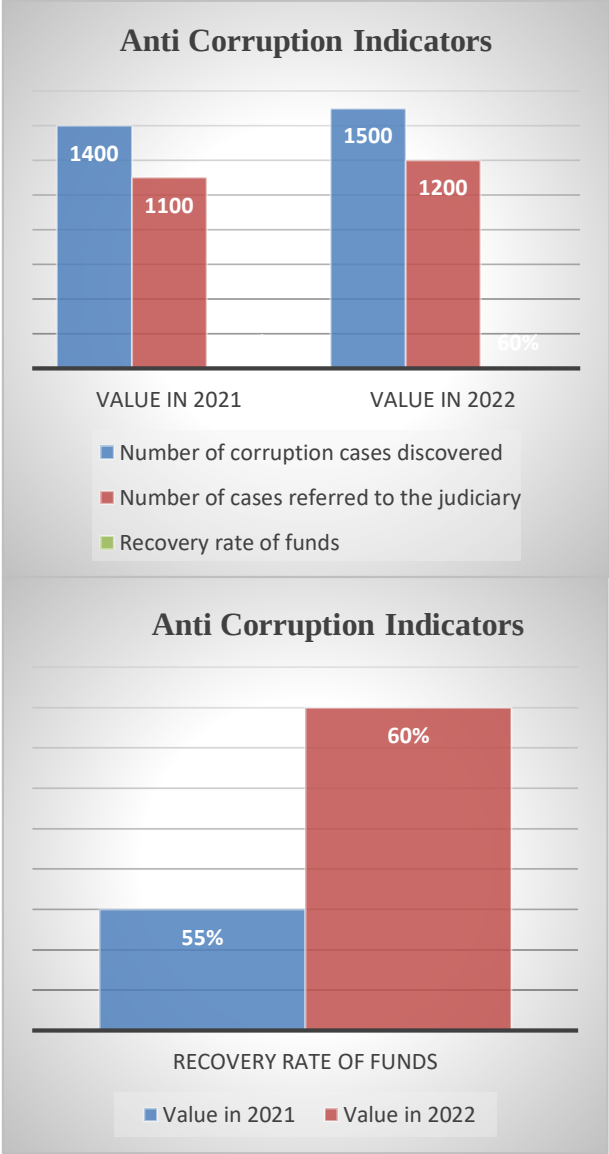


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Table General Control Indicators

Indicator	Value in 2021	Value in 2022	Improvement Percentage (%)
Number of corruption cases discovered	1400	1500	7.14%
Number of cases referred to the judiciary	1100	1200	9.09%
Recovery rate of funds	55%	60%	9.09%

Prepared by Researcher 2024



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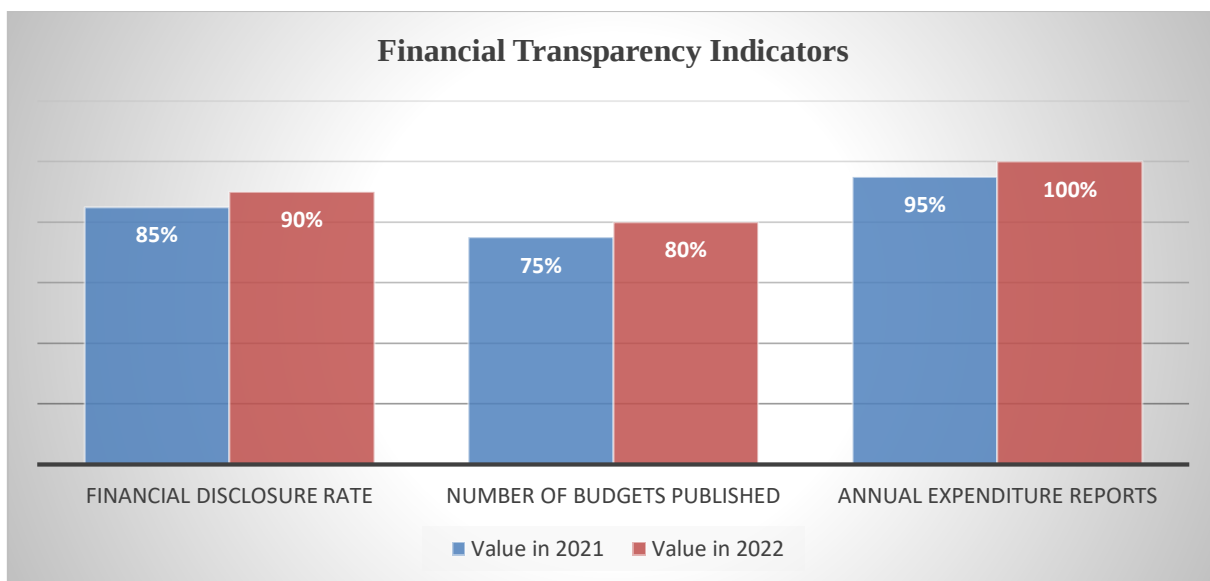
Commentary:

- **Number of corruption cases discovered:** The increase of 7.14% indicates that the government has become more effective in detecting corruption, which enhances public trust.
- **Number of cases referred to the judiciary:** An increase of 9.09% signifies an improvement in the ability to handle detected cases and initiate necessary investigations.
- **Recovery rate of funds:** The 9.09% improvement shows the government's success in recovering embezzled funds, supporting the credibility of anti-corruption efforts.

Table of Financial Transparency Indicators

Indicator	Value in 2021	Value in 2022	Improvement Percentage (%)
Financial disclosure rate	85%	90%	5.88%
Number of budgets published	75%	80%	6.67%
Annual expenditure reports	95%	100%	5.26%

Prepared by Researcher 2024



Prepared by Researcher 2024

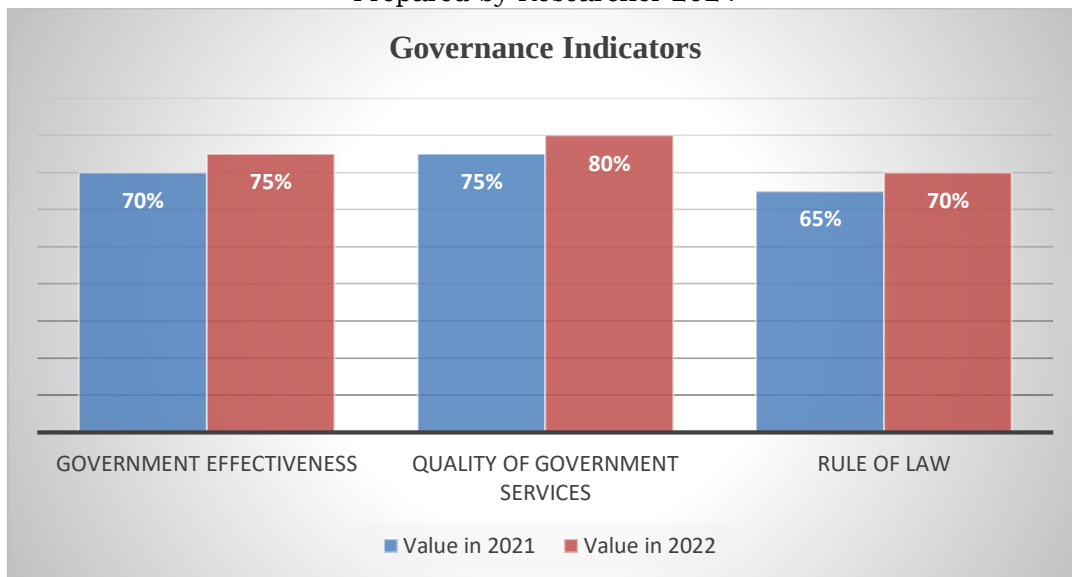
Comment:

Financial Disclosure Rate: An increase to 90% demonstrates progress in the transparency of financial information provided to the public. Number of Published Budgets: An improvement of 6.67% reflects the government's commitment to publishing essential financial information. Annual Expenditure Reports: Achieving 100% shows a full commitment to providing information on spending, enhancing trust in financial management.

Table of governance indicators.

Indicator	Value in 2021	Value in 2022	Improvement Rate (%)
Government Effectiveness	70%	75%	7.14%
Quality of Government Services	75%	80%	6.67%
Rule of Law	65%	70%	7.69%

Prepared by Researcher 2024

**Comment:**

- **Government Effectiveness:** A 7.14% improvement reflects enhanced government performance in achieving developmental goals.
- **Quality of Government Services:** An increase of 6.67% indicates an improvement in the quality of services provided to citizens.
- **Rule of Law:** An increase of 7.69% reflects enhanced transparency and fairness in the application of laws.

Summary: These indicators show significant improvements in financial oversight, transparency, and anti-corruption efforts in Algeria. The progress can be attributed to several factors such as:

- **Human Resource Development:** Improving training and qualification for employees in government institutions.
- **Legislative Improvements:** Updating laws to facilitate oversight operations and cooperation between different bodies.
- **Use of Technology:** Leveraging technology to improve oversight systems and enhance transparency.

These indicators reflect the Algerian government's efforts to improve financial oversight, transparency, and anti-corruption. By continuing to strengthen oversight systems, developing human resources, improving legislation, and leveraging technology, Algeria can achieve further progress in these critical areas.

Challenges and Obstacles Facing Financial Oversight:**1. Lack of Specialized Human Resources**

- **Challenge:** There is a shortage of specialized staff in financial oversight and public accounting, leading to inefficient oversight operations.

- **Required Reform:** Provide continuous training and develop human competencies in financial oversight, and attract more professional expertise.
2. **Information and Communication Technology**
 - **Challenge:** Insufficient use of modern technology in financial oversight operations leads to slow procedures and difficulty in tracking financial operations.
 - **Required Reform:** Update technological infrastructure and adopt advanced financial information systems to facilitate oversight operations and enhance transparency.
 3. **Corruption and Financial Manipulation**
 - **Challenge:** The spread of corruption and financial manipulation in some public institutions hinders effective financial oversight.
 - **Required Reform:** Strengthen anti-corruption mechanisms, enforce strict laws to hold those involved in corruption accountable, and provide adequate protection for whistleblowers.
 4. **Weak Coordination Between Oversight Bodies**
 - **Challenge:** Weak coordination between various oversight bodies leads to overlapping responsibilities and wasted efforts.
 - **Required Reform:** Enhance cooperation and coordination between different oversight bodies to ensure integrated efforts and achieve common goals.
 5. **Weak Legislative Framework**
 - **Challenge:** Failure to update laws and legislation related to financial oversight to keep pace with economic and social developments.
 - **Required Reform:** Update and develop the legal framework related to financial oversight to enhance oversight effectiveness and achieve compliance with international laws and standards.
 6. **Lack of Awareness and Oversight Culture**
 - **Challenge:** Weak awareness of the importance of financial oversight and accountability culture among public sector employees.
 - **Required Reform:** Organize awareness campaigns and training programs to enhance oversight culture and raise awareness of the importance of integrity and transparency in financial management.
 7. **Inadequate Funding**
 - **Challenge:** Insufficient funding allocated to oversight bodies reduces their ability to perform their tasks efficiently.
 - **Required Reform:** Increase financial allocations for oversight bodies to ensure the necessary resources for performing their tasks effectively.
 8. **Lack of Independence for Oversight Bodies**
 - **Challenge:** Political and administrative pressures affect the independence of oversight bodies, limiting their ability to perform their role effectively.
 - **Required Reform:** Ensure the independence of oversight bodies from political and administrative influences to enhance their integrity and effectiveness in performing their tasks.

Necessary Reforms to Enhance the Role of Financial Oversight:

1. Update Legislation and Laws

- Update the legislative framework for financial oversight to align with international standards and enhance integrity and transparency in public financial management.

2. **Enhance Technology Use**

- Adopt advanced financial information systems and modern technology in financial oversight operations to improve efficiency and expedite procedures.

3. **Strengthen Cooperation and Coordination Between Oversight Bodies**

- Establish effective cooperation and coordination mechanisms between various oversight bodies to ensure integrated efforts and achieve common goals.

4. **Improve Human Resources**

- Provide continuous training programs to develop the competencies of employees in financial oversight and attract more specialized expertise.

5. **Fight Corruption and Enhance Transparency**

- Enforce strict anti-corruption laws, provide adequate protection for whistleblowers, and enhance transparency in all financial and administrative operations.

6. **Increase Funding for Oversight Bodies**

- Increase financial allocations for oversight bodies to ensure the necessary resources for performing their tasks efficiently and effectively.

7. **Enhance Oversight Culture**

- Organize awareness campaigns and training programs to enhance oversight culture and raise awareness of the importance of integrity and transparency in financial management.

8. **Ensure Independence of Oversight Bodies**

- Ensure the independence of oversight bodies from political and administrative influences to enhance their integrity and effectiveness in performing their tasks.

By implementing these reforms, Algeria can enhance the role of financial oversight and ensure the achievement of the goals of public accounting reform, contributing to improved public financial management and enhanced transparency and integrity in the public sector.

Conclusions and Recommendations

Based on the study and comprehensive analysis of the role of financial oversight within the framework of public accounting reform specified in Organic Law 18/15, important conclusions can be drawn.

- **Enhance National Legislation:** Develop and update national legislation related to financial oversight to align with international standards and best global practices. This includes periodically reviewing laws and regulations and ensuring their efficient and effective implementation.
- **Develop Human Resources:** Provide continuous training and development for staff working in financial oversight to enhance their skills and competencies. This should include specialized training programs and internationally recognized professional certifications.
- **Improve Internal Audit Mechanisms:** Enhance internal audit mechanisms in government institutions to ensure the accuracy and reliability of financial reports. This requires developing accounting systems and adopting modern technologies in financial data management.

- **Enhance Transparency and Accountability:** Establish effective mechanisms to enhance transparency and accountability in public financial management, including regularly publishing financial reports, making them accessible to the public, and activating the role of independent oversight bodies.
- **Fight Corruption and Money Laundering:** Develop stringent policies and procedures to combat corruption and money laundering, and activate the role of judicial and oversight bodies in monitoring and combating these phenomena. These policies should include enhancing international cooperation in combating corruption and exchanging information between countries.
- **Encourage Public-Private Partnership:** Promote public-private partnerships to achieve the goals of financial oversight efficiently and effectively. This can include exchanging expertise and knowledge and adopting best practices in financial oversight.
- **Develop Technical Infrastructure:** Adopt modern technologies in financial oversight, such as artificial intelligence and big data analysis, to improve the accuracy and effectiveness of financial oversight and auditing operations.

These conclusions and recommendations aim to enhance the role of financial oversight in public accounting reform and ensure transparency and integrity in managing public financial resources. By implementing these recommendations, a robust and sustainable financial system can be achieved, promoting economic stability and sustainable development.

Conclusion

In conclusion, financial oversight plays a vital role in achieving transparency and integrity in managing public financial resources in Algeria, especially in light of Organic Law 18/15. By enhancing audit and review mechanisms, improving the quality of financial reports, and applying international standards, efficiency and effectiveness in the use of public funds can be improved. Addressing challenges such as the lack of human resources, weak coordination between oversight bodies, and advanced information technology requires updating legislation, developing human resources, and adopting modern information systems. Based on indicators and classifications from international organizations and the Algerian government, there has been significant improvement in financial oversight, anti-corruption, and transparency, enhancing trust in the government financial system. Moving forward, efforts should continue to strengthen these aspects to achieve a sustainable and efficient financial system contributing to the country's economic and social development.

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