IJBES Business Ecosystem & Strategy

Business Ecosystem & Strategy

IJBES VOL 7 NO 4 (2025) ISSN: 2687-2293

Available online at www.bussecon.com
Journal homepage: https://www.bussecon.com/ojs/index.php/ijbes

Integrating real time audits in legislative oversight during times of crisis: a public finance accountability approach for Zimbabwe

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ARTICLE INFO

Article history:

Received 13 March 2025
Received in rev. form 18 May 2025
Accepted 21 June 2025

Keywords:

Real time audit, Oversight, Parliament, Public sector auditing, Emergency, Crisis

JEL Classification:
H83 H61 H11

ABSTRACT

The implementation of lockdown measures by the government of Zimbabwe in response to the health emergency triggered by COVID-19 resulted in the adoption of emergency fiscal measures comprising supplementary budgets, budget reprioritisations and use of contingency reserves to support the economy and procure personal protective equipment (PPEs). However, the suspension of budget and procurement oversight by the Parliament of Zimbabwe – which was unable to function due to lockdown directives, and the reliance on performance auditing (post-audits) by Supreme Audit Institutions created a fiscal oversight vacuum. The purpose of this paper is to consider the efficacy of integrating Real Time Audits (RTAs) in the oversight work of legislatures during times of crisis to reduce irregular expenditure and improve public finance accountability. Using systematic review results from a Doctoral study, this paper seeks to synthesise best practice lessons from countries that managed to use RTAs to enforce real time fiscal accountability during COVID-19. For RTAs to become part of Zimbabwe's legislative oversight framework during emergencies, the review results underlined the importance of a review of the parliamentary oversight system, review of public finance and audit legislation, codification of emergency oversight instruments and citizen oversight. The framework provides a public finance accountability structure upon which the Auditor General's office and the Parliament of Zimbabwe can integrate their process through RTAs to institutionalise real time oversight on public expenditure during a national emergency.

Introduction

In Zimbabwe, the absence of accountability in the allocation and dispersal of COVID-19 funding and equipment, as well as the improper reporting of donations, the granting of procurement contracts for Personal Protective Equipment (PPE), and the acquisition of medication without adhering to the appropriate procurement procedures, all served as clear manifestations of corruption (Moyo & Phulu, 2021). At the centre of this fiscal accountability crisis was a Parliament that had ceded its oversight responsibilities to the Executive and was not institutionally prepared to work around national lockdown measures and maintain continuous legislative oversight. In addition, the Auditor General of Zimbabwe (AG) - the country's supreme audit institution, operated in a performance audit frame which meant it could only audit COVID-19 spending after money had already been disbursed and used, limiting its ability to prevent irregularities or influence real time decision-making. This left a critical gap in real time accountability, allowing corruption and misuse of funds to flourish unchecked during the height of the pandemic. Hence, one may argue that while Real Time Audits (RTAs) were used globally during COVID-19, Zimbabwe's oversight framework lacks mechanisms for their integration, creating accountability gaps.

The purpose of this paper is to consider the efficacy of integrating Real Time Audits (RTAs) in the oversight work of legislatures during times of crisis to reduce irregular expenditure and improve public finance accountability. Using data from a systematic review of global legislative responses to COVID-19 – which was conducted as part of a Doctoral study, the paper seeks to answer the question: How can RTAs be integrated into the oversight function of Parliaments to improve transparency in emergency public spending and reduce the risks of corruption, mismanagement and misuse of public funds? While the Doctoral study focused on the

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http://dx.doi.org/10.36096/ijbes.v7i4.892

broader subject of legislative oversight during national emergencies, it did consider data on public finance auditing during a public crisis as a segment of the inquiry. As such, evidence from this subset of the review will be used to synthesise international best practice on the use of RTAs during Covid-19 and lessons that Zimbabwe can draw to improve its own public finance accountability approach during emergencies. This study makes the case that there is a disproportionate focus on the value of RTAs during COVID-19 (Culea & Constantin, 2021; Kumari & Sur, 2025), but not much effort has been made to ascertain how they can be integrated into the oversight framework of legislatures to institutionalise real time financial accountability during emergencies. Bridging this gap is crucial for strengthening the institutional capacity of Parliaments and SAIs to safeguard public resources and uphold financial integrity in times of crisis.

The article will analyse the efficacy of Zimbabwe's fiscal and legislative response to public spending during COVID-19, institutional gaps within Parliament and the AG's office on emergency public finance oversight, theoretical foundations on public finance accountability, the methodological framework used for data collation and global best practice for RTA use during COVID-19. We conclude by providing recommendations for integrating RTAs in Zimbabwe's legislative oversight framework to ensure optimal oversight response in future national emergencies.

When the Parliament of Zimbabwe adjourned earlier than scheduled, on 18 March 2020, two days before the declaration of the State of Disaster by the President on 20 March 2020 in response to the COVID-19 public health emergency, it inadvertently ceded its oversight responsibilities of scrutinizing government policies, programmes and expenditure plans with regards to the pandemic response (Moyo & Phulu, 2021). Regular executive functions such as public expenditure, deployment of law enforcement to enforce lockdown restrictions, social intervention programmes to assist the vulnerable and implementation of emergency laws were suddenly being rolled out in an oversight vacuum (Asuelime, 2021). Zimbabwe's Parliament struggled to fully adapt to changed operational circumstances, choosing instead to remain adjourned for weeks.

From an emergency legislation perspective, COVID-19 brought into sharp focus the statutory gap between Parliament's constitutional obligation to exercise oversight and the Executive's default position to appropriate more power during a national emergency (Moyo and Phulu, 2021). Chapter 119 of the Constitution authorises the Zimbabwean Parliament to oversee the executive and other institutions (Government_of_Zimbabwe, 2013). However, the (*Civil Protection (Zimbabwe) Act 1989*) does not address how Parliament should discharge its constitutional obligations in a public emergency. What the Civil Protection Act does is that it specifies the role of the Executive and completely ignores the accountability gap that this creates. While it is true that the executive needs to move at speed during an emergency, the Constitution does not have a provision nor prescribe the suspension of parliamentary oversight during an emergency.

Inconsistencies in the role of Parliament in an emergency had real-life consequences, especially on public finance management in Zimbabwe during COVID-19. Since there is no structured emergency oversight model in place to mandate that the Executive accounts to Parliament, the securitisation of the pandemic response was evident in public finance management (Moyo and Phulu, 2021). The fact that there is neither a requirement in parliamentary rules for regular reporting to Parliament during an emergency nor a provision for real time audits in public finance legislation created a loophole for corruption to fester during COVID-19 (Chingono, 2020). In an ex-post report on pandemic spending, the Auditor General exposed gross irregularities in handling COVID-19 funds, citing abuse and corruption in the disbursement of emergency funds (Tashu & Makiva, 2022). Implementing extraordinary government expenditure without budgetary information transparency implied that the system of checks and balances was weak and the public finance system was vulnerable.

A scorecard by the International Budget Partnership (IBP), which provided a rating on how 120 countries fared in ensuring accountability in the spending of COVID-19 budgets, revealed that Zimbabwe was among the 32 countries which scored the lowest on fiscal accountability (IBP, 2021). In fact, in half of the countries surveyed, the IBP found that governments were introducing COVID-19 spending plans through executive decrees, sidestepping normal legislative processes and foregoing the submission of debated audit reports(IBP, 2021). The IBP report, while focusing on fiscal transparency in COVID-19 spending, was a key indicator which sustains the argument that the deliberative, pluralistic and scrutiny functions of legislatures are necessary for not only strengthening the efficacy of emergency measures but also to create opportunities for improved public accountability.

The ineffectiveness of the Parliament of Zimbabwe during the COVID-19 period coincided with a period of increased Executive action, chief among which was passing a multi-billion Zimbabwean dollar COVID-19 stimulus package (VeritasZim, 2020). Without parliamentary oversight, the democratic failsafe mechanisms to monitor public expenditure were removed from Zimbabwe's governance response to the pandemic. The governing complexities brought about by the COVID-19 pandemic exposed the frailties that exist in continuous legislative oversight during national emergencies. Even when they are made to exercise a passive function within the constitutional framework of emergency powers, national Parliaments are still constitutionally obliged to exercise their oversight function at all times (Simonelli, 2022). The available evidence, however, suggests that during the COVID-19 crisis, most national Parliaments, including the Zimbabwe Parliament, took a back seat and gave the Executive arm of government carte blanche authority to exercise state authority and allocation of resources without adequate accountability mechanisms in place (Chiru, 2024). The COVID-19 pandemic made it clear that performance audits have significant limitations during an emergency as public resources often had to be deployed quickly and with limited financial controls.

To appreciate the necessity of RTAs during emergencies, it is useful to first consider the prevailing statutory structure of the auditing environment and the role of the Parliament of Zimbabwe in it. Legal provisions for the effective management of Zimbabwe's public finances are rooted in the (*Public Finance Management (Zimbabwe) Act 2010*), whose objective '…is to secure transparency, accountability and sound management of the revenues, expenditure, assets and liabilities of any entity…' . A central feature of the Act is that any state entity, through its representative Minister who sits in Cabinet, must table that entity's annual report, consolidated financial statements and audited reports before Parliament. The audit responsibilities fall under the purview of the Auditor General's office who, through the (*Audit Office (Zimbabwe) Act 2010*), works as the external auditor and has authority to:

i. audit the accounts of any public entity, or designated corporate body.
ii. carry out examinations into the economy, efficiency and effectiveness with which any Ministry, public entity, local authority, designated corporate body, statutory fund or other body has used public resources in discharging its functions (Government_of_Zimbabwe, 2013).

From a public accountability perspective, the Auditor General and the Parliament of Zimbabwe have a statutorily defined working relationship in that the former is required – under section 106(4) of the Constitution to submit all the audited reports made by the office to Parliament's Public Accounts Committee within a prescribed time frame. For its part, Parliament is empowered under section 299(1) of the Constitution to:

'…*monitor and oversee expenditure by the State and all Commissions and institutions and agencies of government at every level, including statutory bodies, government-controlled entities, provincial and metropolitan councils and local authorities…" (Government_of_Zimbabwe, 2013)*.

Parliament's oversight role on public expenditure is designed to ensure that all government revenue is accounted for, expenditure is properly incurred and provisions for appropriations adhered to. The expansive oversight powers accorded to Parliament by the Constitution is a recognition that, in a constitutional democracy, the Executive's considerable power has to be put in check and held to account by an organ of government distinct from it (Chitimira, 2018). As a public accounting body, Parliament has rules, methods, and instruments to promote responsible public authority usage to ensure executive accountability (Gideon & Tawanda, 2012). Most importantly, as a public accounting body, it has the capacity to impose sufficient sanctions in instances where there is a failure by public officials to fulfil their public responsibilities or have abused their delegated power.

Literature review

Contemporary debates on Real Time Audits

Public audits play a central role in enforcing financial accountability in government bodies and state institutions. They have a positive auditory role to minimise corruption by:

i. providing all potential users with objective, independent and reliable information based on sufficient and appropriate evidence relating to public entities;
ii. encouraging accountability and transparency, promoting continuous improvement and sustained confidence in the appropriate use of public funds and assets and the performance of public administration
iii. reinforcing the effectiveness of those bodies within the constitutional arrangement.
iv. creating incentives for change by providing knowledge, comprehensive analysis and well-founded recommendations for improvement (ISSAI100, 2013)

Traditionally, public sector auditing is conducted across two types of auditing frames – namely, financial auditing, which is focused on whether the accounting practices of the public sector were true and fair and whether they followed rules and regulations (Mattei et al., 2021) and performance auditing which focuses on the effective use of public resources but only occurs after the audited action has been completed or at the end of a business auditing cycle (Rabin & Peled, 2024). Real time auditing has emerged as a recent format in public sector auditing and is centred on reporting Executions as they are taking place or in the initial stages of their implementation.

RTAs involve '…the auditing of actions as they occur and the publishing of findings before the audited action is completed' (Rabin & Peled, 2024). In practice, (Kumari & Sur, 2025) explain that RTAs are a continuous and dynamic audit process which involve leveraging technology and data analytics to '…assess financial transactions, performance metrics and compliance with laws and regulations'. Those who oppose RTAs argue that they slow down service delivery by amplifying disputes in public agencies (Kumari & Sur, 2025), blur the separation of powers principle (Mazur, 2021) and increase the bureaucratic burden and red tape on public agencies (Ling, 2003). Despite these misgivings, the value of RTAs was made apparent by the countries that used them during the COVID-19 era. The pandemic highlighted the importance of '…real time monitoring of government expenditures, emergency response efforts and healthcare services..' (Kumari & Sur, 2025) including an urgent need to prevent wasteful and irregular expenditure before it occurs. RTAs have also been found to encourage robust citizen oversight as they enrich public debate on issues that are still on the public agenda (Rabin & Peled, 2024). This can strengthen public trust by allaying concerns about the management and use of public funds, with financial reporting being conducted in real time.

The real value of RTAs in emergency situations, such as a public health emergency like COVID-19, is that they allow for expedited public expenditure insights and timely advice to auditees while promoting transparency, accountability and oversight in expenditure decisions. The International Standards of Supreme Audit Institutions (ISSAI), an international body which works with SAIs on standard setting for public sector auditing, gave explicit recognition of RTAs in 2013 when it posited that SAIs may carry out their audit responsibilities – on the use of public resources, through real time audits of projects (ISSAI, 2019). ISSAI's recognition of expedited audits highlights the growing recognition of RTAs as a responsive auditing instrument for managing risk and maintaining good governance in the public sector.

Theoretical foundations for public accountability during emergencies

The necessity of RTAs during emergencies has to be understand within the broader theories crisis governance and public accountability. Legislature and Executive relations have often been studied through the power relations between the two, especially how the former seeks to influence the actions of the Executive to ensure government accountability (Martin et al., 2014). This system is rooted in the separation of powers theory, articulated by political philosophers like Hans Kelsen who argue that – in emergencies, the law still binds executive and administrative organs of the state during a state of emergency because their emergency powers are derived directly from the Constitution (Kelsen, 1992). Kelsen rejected the idea that the Executive should assume extensive emergency powers during a crisis because it needed to act with decisiveness and speed (Schmitt, 2005). Kelsen's thesis suggested that '…all branches of government have to cooperate in dealing with an exceptional political situation guided by the assumption of constitutionality' (Leelapatana, 2019). Kelsen emphasised that parliamentary democracy should mediate the emergency response not only as a way of protecting the constitutional order but also as a means to maintain constitutional legality. The theoretical approach of this paper is informed by the New Institutionalism theory through which we propose institutional reform at Parliament level to facilitate continuous legislative oversight during a national emergency, with particular reference to Zimbabwe. Supported by Kelsen's seminal work on unchecked executive power during crises, we advocate for the principle of constitutional legality in emergencies and reinforce the inalienable role of Parliament as an integral governance actor during a crisis. Our thesis offers a direct challenge to the proposition by political scientist, Carl Schmitt, in which he argues that the Executive should not be constrained in times of crisis (Schmitt, 2005). Instead, we propose a model that elevates the institutionalisation and formalisation of rules and norms in emergency legislative oversight. In doing so, we broaden the scope of legislative-executive relations and highlight the need for a collaborative governance model during emergencies that safeguards democratic accountability in public finance.

Additionally, the Principal Agent Theory provides that the legislature – acting as the principal agent, has a constitutional prerogative to perform the dual function of law making and providing a check on executive powers through its oversight responsibilities. Even though the legislature can play a diminished role during a public emergency, it still has the responsibility to exercise oversight over the emergency powers that the agent (executive) had accrued to itself (Dan-Azumi & Abubakar, 2020). The challenge for the Parliament of Zimbabwe during COVID-19, was that it had limited legislative oversight of government's emergency declarations for dealing with the pandemic, which upended the principal-agent continuum creating a moral hazard where the principal could not enforce accountability or exercise oversight over the agent. This breakdown in the Principal-Agent relationship, coupled with the erosion of democratic legitimacy, was further exacerbated by Parliament's unpreparedness to enforce continuous oversight during the COVID-19 emergency. The extended adjournment of Parliament and the delay in resuming oversight functions left the Executive with unchecked power to make critical decisions, such as the appropriation of public resources for emergency Personal Protective Equipment (PPE), which later became entangled in corruption scandals (Chingono, 2020). Without the institutional capacity to maintain legislative scrutiny, Parliament essentially ceded its constitutionally enshrined role as the principal, allowing the agent—here the Executive—to govern in a vacuum of non-accountability (Bar-Siman-Tov et al., 2021).

RTAs provide an immediate answer to address the power asymmetries that arise during moments of crisis by upholding accountability without delaying transparent emergency public spending. Timely delivery of expenditure information to Parliament, can empower the legislature to subject the Executive to real time scrutiny and correction. In effect, RTAs enhance what (Fagbadebo, 2019) refers to as answerability (the obligation to provide information) and enforceability (ability to impose sanctions over the misuse of delegated power) even under emergency conditions.

Research and methodology

The doctoral study for which this paper is based used the systematic review methodology to generate evidence on the broader topic of legislative oversight during emergencies using the COVID-19 period as a case study. However, only data on fiscal and auditory accountability – which was a component part of the systematic review - will be analysed in this paper. The methodological imperative of systematic reviews is that there should be a clearly formulated research problem, question and objective to guide the collection and analysis of the review date (Khan et al., 2003; Ngcobo, 2021). For this reason, this paper addresses the problem of inadequate real time fiscal accountability in Zimbabwe during national emergencies. It focuses on how the absence of integrated real time audits in parliamentary oversight processes during emergencies compromises public accountability and increases the risk of public funds mismanagement. The main review/research question for this analysis is premised on finding answers that will help the Auditor General's office and Parliament in Zimbabwe integrate their process through RTAs to institutionalise real time oversight on public expenditure during a national crisis. That said, the main review/research question for this review is:

How can the Parliament of Zimbabwe and the Auditor General make use of real time audits to improve public expenditure during national emergencies?

Guided by the review question, the systematic review sought to generate evidence on:

i. Why has the Parliament of Zimbabwe often struggled to exercise effective oversight over public expenditure during emergencies?
ii. What institutional, procedural, and legal reforms are required to embed real time audits into the oversight framework to ensure continuous fiscal accountability during emergencies?
iii. What best practice lessons can the Parliament of Zimbabwe and the Auditor General draw from the COVID-19 experience of other countries in integrating RTAs into fiscal oversight?
iv. How can a structured legislative oversight framework, centred on real time audits, be developed to ensure continuous legislative oversight during national crises?

Systematic review protocol

The systematic review for the Doctoral study made use of the Preferred Reporting Items for Systematic Reviews and Meta-Analysis (PRISMA) guidelines to structure the review process. PRISMA guidelines are designed to ensure that systematic reviews are comprehensive, transparent and well documented to ensure reproducibility and minimise biases (Halling & Baekgaard, 2024). To be included in the review, studies had to fall within these parameters:

i. Studies conducted between March 2020 and December 2023
ii. Relates to Legislature/Parliament oversight during the period under review
iii. Focused on national Parliaments/Legislatures
iv. Writes about effective institutional, legal and procedural mechanisms for legislative oversight
v. Type of studies (journal articles, think tank reports and conference papers)
vi. Published in English

The information sources used for the literature search include bibliographic databases, think tank data aggregation platforms, key journal publications, internet and web sources (specifically Google Scholar). The anchor purpose of the search strategy for the systematic review was to use these information sources to find all available studies that addressed the research questions through the operationalisation of customised search terms. The search strings were specific and expansive enough to minimise the losses that could be caused by using a smaller number of search terms.

Discussion and Findings

Review findings

The 98 publications that were included for the review comprise 63% journal articles, 30% Think Tank reports, 6% book chapters and 1% conference proceedings. The full text reading of the selected review records informed the identification of four conceptual themes highlighted in Table 1 below. This paper will only focus on Executive accountability and Budget and Procurement oversight review records or publications, of which 21 records were generated for this category:

Table 1: Theme classification template

Ex-ante Legislative Oversight		
Conceptual Themes	**Organizing Themes**	**Codes**
Emergency Legislation	Statutory emergency frameworks	Emergency legislation and oversight Sunset and review clauses Delegated legislation Quasi law making
Parliamentary leadership	Proactive emergency legislative oversight	Rules of procedure Innovation and adaptability Political party activity Public participation
Ex-post Legislative Oversight		
Executive accountability	Instruments of legislative oversight	Special parliamentary committees Regular reporting (parliamentary questions) Legislative inquiry
Budget and Procurement oversight	Fiscal Oversight	Procurement reports Parliament/audit body nexus Budget oversight

Procurement oversight

In Zimbabwe, the absence of accountability in the allocation and dispersal of COVID-19 funding and equipment, as well as the improper reporting of donations, the granting of procurement contracts for PPEs, and the acquisition of medication without adhering to the appropriate procurement procedures, all served as clear manifestations of corruption (Moyo & Phulu, 2021). Therefore, the question that review articles in Table 2 seek to answer is, can Parliaments maintain oversight processes over budget expenditure and procurement during national emergencies?

Table 2: Procurement oversight

Conceptual Theme	Organizing Theme	Code	References
Budget and Procurement Oversight	Fiscal oversight	Procurement oversight	Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021; Chiru, 2023; Drake, 2020; OECD. 2020; Allen and Rahim, 2022; Oni and Dele-Dada, 2022

Recognizing the challenges posed by emergency procurement and public expenditure during the Covid 19 emergency, the UNDP's Covid 19 accountability advisory recommended that governments prioritize "planning of emergency financing…through the monitoring of expenditure, procurement, reporting and public debt management" (Chauvel & Walczak, 2020). The Czech Republic's National Audit Service conducted an audit of all expenditure for the procurement of personal protection equipment and presented the findings to the country's parliamentary committee for budget control (Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021). Other jurisdictions such as Bulgaria, Romania and the UK set up temporary investigative committees to probe irregularities on Covid 19 related procurement (Chiru, 2024). What is clear from these review articles is that Parliaments need to adopt legislation that will increase transparency and accountability on emergency public procurement in times of crisis.

In advocating for procurement reform during emergencies, experts in the field advocate for the use of data and expenditure tracking to inform decision making at every stage of the financial management process to ensure optimal resource allocation (Allen & Rahim, 2022; Drake, 2020). For example, the US Congress included accountability mechanisms into the Coronavirus Aid, Relief, and Economic Security (CARES) Act which included a 'special congressional commission and two new inspector general arrangements to oversee the more than USD 2 trillion in relief' (OECD, 2020). Screening of bids or tenders should not be discarded during an emergency as doing so compromises beneficial ownership, confidence in the process and the identification of irregularities.

Parliament/audit body nexus

During emergencies, Parliaments are encouraged to lean on non-partisan offices, like Supreme Audit Institutions and Parliament Budget Offices, for vital independent information on programme expenditure (Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021) (Chauvel & Walczak, 2020). A common theme in review articles listed in Table 3 is that a symbiotic partnership between Parliaments and audit institutions, where live processes like real time audits are implemented, fostered a sustained oversight over public expenditure and minimise instances of corruption (Allen & Rahim, 2022). New Zealand's audit institution kept the public informed on the evolving fiscal situation through weekly economic updates, monthly financial statements and a breakdown of government spending (Lozano et al., 2023).

Table 3: Parliament/Audit body nexus

Conceptual Theme	Organizing Theme	Code	References
Budget and Procurement Oversight	Fiscal oversight	Parliament and audit bodies nexus	Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021; Chauvel & Walczack, 2020; Chiru, 2023; Drake, 2020; OECD, 2020; Lozano, Atkinson and Mou, 2023; Allen and Rahim, 2022.

Countries that prioritized cooperation between Parliaments, supreme audit institutions and independent fiscal bodies had better budgetary oversight outcomes:

"In Czechia, Germany and the Netherlands, legislatures involved independent state auditors early on in assessing the costs and likely impact of the governments' proposed pandemic relief and stimulus packages. The National Audit Office in the UK and the French Court of Accounts produced audit reports on public spending during the COVID-19 pandemic at the request of committees in the House of Commons and National Assembly. In Canada, Finland, Ireland, Italy, Latvia and the US, independent fiscal institutions (IFIs) responded to requests from parliaments to supply rapid analysis and commentary on pandemic-related issues." (Chiru, 2024).

The creation of a Special Inspector General for Pandemic Recovery by the US Treasury allowed the appointee to sit within the US Treasury Department to 'conduct, supervise, and co-ordinate audits and investigations' of any actions or programmes implemented under the CARES Act (OECD, 2020). Similarly, a request by a member of the opposition in the Australian Parliament for the establishment of an audit programme on the government's response to Covid 19, prompted the Australian National Audit office to commit to provide monthly assurance reviews to parliament on the implementation of the 'Advances to the Finance Minister' (Lozano et al., 2023). The importance of supreme audit institutions during the Covid 19 period, from an oversight perspective, was highlighted by the International Budget Partnership's Open Budget showed that real time audits of Covid 19 spending 'helped build the integrity of the public financial management systems and protected the public interest in real time' (Chiru, 2024).

Budget oversight

Supplementary budgets became necessary during the Covid 19 emergency as governments expanded social support to communities whose livelihoods had been disrupted. However, in Zimbabwe, the supplementary budget did not undergo the regular fiscal oversight process by Parliament due to the legislatures' limited functionality during the period. Based on the review articles in Table 4, in some jurisdictions, Parliament Budget Offices (PBOs) became essential bodies for the expeditious dissemination of economic and budgetary impact assessments of the pandemic through the implementation of autonomous evaluations of governmental planning assumptions, the formulation of self-generated briefing notes, the development of comprehensive economic and fiscal scenario analyses, the constant updating of real time economic and public finance projections, and the fulfilment of requests for analysis from both committee bodies and individual lawmakers (OECD, 2020).

Table 4: Budget oversight

Conceptual Theme	Organizing Theme	Code	References
Budget and Procurement Oversight	Fiscal oversight	Budget oversight	OECD, 2020; Chugoshvili, Goguadze, Khulodavar, Pruidze & Rubanova, 2021; Lozano, Atkinson and Mou, 2023; Chiru, 2023; Drake, 2020; Allen and Rahim, 2022; Chauvel & Walczack, 2020;

Despite the disruptions brought about by the pandemic, some parliaments were able to leverage their existing oversight tools or introduced new mechanisms to perform budget oversight. The Austrian Parliament established a special sub-committee to conduct oversight over Covid 19 measures as part of a budget review process while the Spanish Congress created a temporary ad hoc committee to review the Covid 19 social and economic recovery measures (Chugoshvili, Goguadze, Khulodavar, Pruidze & Rubanova, 2021). From a Parliamentary Budget Office perspective, Australia's PBO provided a public information interface through the regular release of research on government finances and medium term fiscal projections (Lozano et al., 2023). While the role of PBOs is important during a crisis, they should be complemented with effective systems to track the use of public funds through either web-based platforms, audit reports or direct inquiries (Drake, 2020).

During Covid 19, some Parliaments still enforced direct accountability on their Ministers of Finance by requiring that they appear before them to account for the emergency public spending. A case in point is Luxembourg, whose Finance and Budget Committee and Budget Oversight Committee organized joint meetings where the Finance Minister was asked to come and account on state finances and provide on the money spent responding to the pandemic (Chiru, 2024). The UNDP is of the view that budgetary spending during an emergency should still be subject to parliamentary authorization, whether ex-ante or ex-post (Chauvel & Walczak, 2020). By scrutinizing spending proposals, legislatures can ensure compliancy and accountability on emergency spending through clarifying objectives, scale of spending and potential economic impact.

During a crisis, regular Public Finance Management Systems are often not suited to the rapid deployment of fiscal resources in response to an emergency. The use of programmatic budget frameworks in France and Armenia, specific COVID-19 codes to support tracking along the spending chain in Rwanda and the use of dedicated reports in Covid 19 in Uganda enabled expenditure tracking and impact assessments (Allen & Rahim, 2022). South Africa's Auditor General pioneered real time audits during Covid 19 where the financial management of the country's COVID-19 response was assessed on key metrics such as payments, procurements, and deliveries as they occurred (Allen & Rahim, 2022). The audit findings were presented to Parliament where key evidence of overpricing, unfair processes, and potential fraud were presented.

Regular reporting

To enhance transparency and accountability in the response to the COVID-19 emergency, review articles in Table 5 provide evidence showing that some legislatures mandated members of the Executive to report regularly on government decisions on lockdown regulations, economic relief regulations and public health interventions (Dan-Azumi & Abubakar, 2020; Gordon & Cheeseman, 2021; Hellyer, 2021; Wilkins, 2023). In contrast, the Zimbabwean government issued over a dozen Statutory Instruments as part of the COVID-19 containment measures but for which they never fully accounted to Parliament on their implementation (Moyo & Phulu, 2021). Ghana was caught in same frame of non-accountability as '…the Executives appeared to have overemphasised the exigencies of the pandemic by not providing sufficient accountability of the COVID-19 funds, which weakened Parliament's financial oversight role' (Asamoah & Kwadzo Nyadzi, 2022). Countries that failed to defer to robust parliamentary oversight through regular reporting, conveniently cited the need for expedited action in an emergency even though there was growing evidence that the accountability vacuum was compromising democratic legitimacy in the pandemic response.

Table 5: Regular reporting

Conceptual Theme	Organizing Theme	Code	References
Executive Accountability	Instruments of legislative oversight	Regular reporting	Brock, 2022; Asamoah and Nyadzi, 2022; Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021; Gordon & Cheeseman, 2023; Chiru, 2023; Adams, Janse, Daniels, Herrenberg & van Schaik, 2022; Atienza, 2020; Hogarth, 2020; Dan-Azumi and Abubakar, 2020; Wilkins, 2023; Hellyer, 2021.

The Canadian Parliament ensured that any regulations or subordinate legislation had provisions '…for parliamentary reviews at set time intervals in the emergency...[including] reporting requirements…' (Brock, 2022). For example, under Canada's COVID-19 subordinate legislation, the Finance Minister was required to report every two weeks on the emergency financial powers. In Georgia, Members of Parliament made use of parliamentary questions to ask accountable government agencies on COVID-19 and its ramifications (Chugoshvili, Goguadze, Khulodavar, Pruidze, & Rubanova, 2021). The reporting framework was further expanded through interpellation letters, mandatory attendance of parliamentary committees by sitting officials and thematic inquiries.

The use of regular reporting in European countries underscored the extent of variations in parliamentary scrutiny during the COVID-19 pandemic (Chiru, 2023). The Netherlands' Minister of Health had a duty of information, under Article 58s(1) of the Public Health Act – which was used to effect emergency measures for COVID-19, "to provide a monthly, reasoned overview of the measures in force and indicate the expectations regarding the continuation of the measures to the lower and upper houses" (Adams et al., 2024). The UK's Corona Virus Act had a similar provision where the government was required to report to Parliament every two months on the status of key provisions in the Act – whether they were still in force or had been suspended or extended (Hogarth, 2020).

In South East Asia, the Philippine Congress passed the Bayanihan Act which provided a legal framework to guide the government's response and measures taken to combat the impact of the COVID-19 pandemic. Under the Act, the President and members of his Executive were required to account to Congress on all measures taken, with the President providing a weekly report to Congress on all action taken in the preceding week (Atienza, 2020).

Integrating RTAs in legislative oversight during emergencies

For RTAs to be successfully integrated into Zimbabwe's legislative oversight framework during emergencies, the review results underlined the importance of institutional, procedural, and legal reforms both at Parliament and Auditor General levels (see Fig.1 below).

Figure 1: Theory of change for real time audit integration in legislative oversight in emergencies; *Source*: Authors

Zimbabwe's Civil Protection Act of 1989 should be amended to allow for legislated continuous parliamentary oversight upon the declaration of a State of Disaster by the Executive. This should be matched with a review of Parliament's standing rules and orders to facilitate the constitution of special disaster committees to exercise oversight over any proclaimed emergency by the Executive. In addition to the adaptation of parliamentary processes, the amended standing rules and orders should mandate that Ministers that are actively involved in the emergency response make regular reports to Parliament. For emergency parliaments to be institutionalised in anticipation of future emergencies and protected against executive aggrandisement, there should be a willingness to insulate the legislative oversight prerogative proactively. Institutional and oversight procedures must ensure that Parliaments are better prepared to respond effectively to future public emergencies. For this reason, the New Institutionalism theory reframes the importance of institutions by emphasising the point that institutions matter because they not only shape and determine human behaviour but they also give legitimacy to conduct that defines power relations (Koelble, 1995; Lecours, 2005). For institutions to remain relevant to the socio-political environment in which they operate, New Institutionalism suggests that they should be dynamic and evolve over time influenced by the behaviour of actors within them.

Parliamentarians need real time audits during times of national crisis. Real time audits of COVID-19 spending by the Auditor General of South Africa found significant fraud and overpricing (Allen & Rahim, 2022). This real time feedback loop between audit bodies and legislators significantly improved accountability in a period when regular oversight processes were not always feasible. It is for this reason that the Principal Agent theory offers a helpful lens through which to understand the necessity of oversight mechanisms in reducing the information asymmetry between Parliament and the Executive. The basic premise is that the increased executive overreach during emergencies require Parliament to be a proactive principal that will use oversight tools to hold the agent (the Executive) accountable.

The Parliament of Zimbabwe should become adept at real time expenditure monitoring during national emergencies. Review results confirmed that this can only be possible through information sharing partnerships with supreme Audit Institutions and the Parliament Budget Office, which are key institutions for obtaining vital independent information on programme expenditure. It is imperative that the Auditor General institute a process of codifying RTAs into the auditory framework of Zimbabwe's public finance management system. Amendments to the (*Public Finance Management (Zimbabwe) Act 2010*), (*Audit Office (Zimbabwe) Act 2010*) and parliamentary standing rules can institutionalize the use of RTAs, ensuring that auditors have the authority and access needed to intervene early in the spending process. This will enable the regular reporting and publishing of real time data on emergency expenditure for as long as the disaster declaration continues to subsist. During Covid 19, countries that used real time audit information retained public confidence and protected the public interest in real time.

Embedding RTA's in committee workflows, such as the Public Accounts Committee will facilitate real time sharing of audit findings, enabling Parliament to act on emerging risks on emergency expenditure. In order to institutionalise the deterrent effect of RTAs, Parliament should commit to regular public disclosure of RTAs. This will not only build trust with the public but will also encourage citizen oversight and civil society engagement – vital building blocks for holding the government to account.

The COVID-19 pandemic exposed the need for stringent budget control to meet rising social spending. Zimbabwe is one of the few countries without substantial parliamentary monitoring of emergency budgets, resulting in wasteful spending and fiscal rule violations (OECD, 2020). However, Austria and Spain have revised their financial monitoring processes to assure legislative oversight of emergency funds. According to Chugoshvili *et al.* (2021), the Austrian Parliament created a COVID-19-related budgetary subcommittee.

Due to their timely government budget and budgetary projection information, PBOs in some countries were vital throughout the COVID-19 emergency. In Australia, politicians and members of the public were able to view monthly's updates on the government's medium-term budgetary estimate published by the country's PBO (Lozano et al., 2023). Such measures demonstrated that the need for government transparency does not diminish during an emergency, rather it motivates the public to keep track of the measures that the government is taking to respond to the crisis.

Conclusion

The integration of real time audits into legislative oversight frameworks is a public finance imperative that offers a grounded response to the direct accountability challenges posed by public emergencies. Using the separation of powers theoretical framework, this study relied on the New Institutionalism and Principal Agent theories to show that RTAs can offer a pathway for upholding fiscal accountability even when ordinary oversight processes are suspended or weakened. However, for RTAs to be institutionalised in the oversight infrastructure – this paper made the case that Zimbabwe needed to implement institutional, procedural, and legal reforms both in Parliament and at Auditor General level. This will entail a focused review of the parliamentary oversight system, public finance and audit legislation, codification of emergency oversight instruments and avenues for citizen oversight. By entrenching timeliness, transparency, and adaptability in public finance auditing – real time audits can improve resource allocation and reduce the risk of irregular expenditure. For Zimbabwe, RTAs can close the accountability gap during emergencies and improve public accountability during future national emergencies.

Acknowledgement

Author Contributions: Conceptualization, methodology, Data Collection, formal analysis, writing—original draft preparation, writing—review and editing by author. Author has read and agreed to the published the final version of the manuscript.

Institutional Review Board Statement: Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

Funding Statements: This study was funded by the Cape Peninsula University of Technology (CPUT).

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

Conflicts of Interest: The authors declare no conflict of interest.

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