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State Capacity and Path Dependence in Cape Verde's Supreme Audit Institution

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Correspondence: Ana Lúcia Romão (anaromao@iscsp.ulisboa.pt)**Received:** 30 March 2025 | **Revised:** 23 January 2026 | **Accepted:** 24 February 2026**Keywords:** accountability | Cape Verde | court of auditors | institutional change | path dependence | state capacity | Supreme Audit Institutions

ABSTRACT

This study examines state capacity and path dependence in the Supreme Audit Institution (SAI) of Cape Verde, focussing on the performance and governance of the Court of Auditors. Drawing on a mixed-methods longitudinal design covering the period from 2010 to 2024, the analysis combines international governance indicators, documentary analysis, and semi-structured interviews with key internal and external stakeholders. The findings reveal slow but uneven improvements in state capacity, alongside emerging signs of stagnation. Despite significant legal and structural reforms introduced in 2018, the SAI continues to exhibit modest levels of activity, persistent delays, weak enforcement of accountability, and low compliance with its recommendations. These outcomes reflect the dynamics of path dependence, shaped by historical institutional arrangements and resource constraints. The study contributes to the literature on state capacity and public auditing by highlighting the challenges of institutional change in middle-income countries and the complex relationship between formal reform, governance structures, and effective accountability.

1 | Introduction

Over the past two decades, the world has faced several economic, environmental, health, and geopolitical crises, reinforcing the idea of permanent turbulence (Ansell et al. 2023) and the concept of polycrisis (Henig and Knight 2023). These contexts pose challenges to state capacity and call for new governance responses (Ferry et al. 2022). State capacity influences perceptions of legitimacy and trust in institutions, which are essential for democratic consolidation (Hutchison and Johnson 2011; Rothstein 2012). Public auditing and government oversight institutions are foundations of trust and the quality of governance (OECD 2017). Effective public management further depends on transparency, participation, accountability, and good governance, with governance effectiveness resting not only on policy choices but also on the state's capacity for implementation, adaptation, and learning (Honig et al. 2025).

Supreme Audit Institutions (SAI) play a central role in democratic systems by promoting sustainability objectives through the efficient and effective use of public resources and by guaranteeing the legitimacy of political power (Bovens et al. 2014; Koçak and Özer 2022; Organisation for Economic Co-operation and Development [OECD] 2016; Peters 2014; Schiavo-Campo 2017). As 'watchdogs' of good governance, SAIs contribute to transparent, efficient, and effective public management (Bovens and Wille 2021). They also reinforce accountability relationships among public authorities, private entities, and citizens, thereby strengthening trust, sustainability, and value for money (Posner and Shahan 2014).

Cape Verde is widely regarded as one of the most stable democracies in Africa. It is a small archipelagic country with low population density and limited ethnic diversity, having reached its 50th year of independence. The country attained lower-

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middle-income status in 2007 and has been cited as a reference case by international organisations such as the African Development Bank and the World Bank. More recently, Cape Verde was reclassified by the World Bank from a lower-middle-income to an upper-middle-income country, with effect from 1 July 2025, following an increase in gross national income per capita above the relevant threshold. This reclassification marks an important milestone in the country's economic development trajectory. Nevertheless, structural challenges persist. Poverty and unemployment continue to affect a significant share of the population, the economy remains weakly diversified, and infrastructure constraints endure.

Cape Verde has also shown signs of stagnation, with difficulties in breaking out of this trajectory, which shapes both state capacity and the quality of governance. As noted by Savoia and Sen (2015), while developing countries have experienced improvements in legal, administrative, and bureaucratic capacity over recent decades, the gap relative to developed countries remains wide. In this regard, Christensen and Læg Reid (2025) emphasise the need for closer integration of structural and institutional perspectives in public administration, grounded in empirically informed analyses of administrative bodies and their multilevel interactions.

Against this backdrop, this research investigates path dependence in the SAI and state capacity in Cape Verde, adopting a mixed-methods approach to analyse state capacity and SAI performance in Cape Verde over the period from 2010 to 2024. It also examines the governance arrangements of the SAI to identify key limitations and challenges to institutional changes. International databases are used to assess the evolution and trajectory of state capacity, while documentary analysis examines SAI activity and outputs. In addition, three-rounds of semi-structured interviews with key informants were conducted, and the material was analysed using content analysis. The empirical data was subsequently examined in greater depth to explore changes in state capacity, SAI performance, and path dependence dynamics, as well as the barriers and constraints faced by the SAI.

Considering the scarcity of academic research on Cape Verde and the relevance of understanding the influence of state capacity in sustainable development, this study seeks to contribute to the literature by providing an in-depth analysis of the country's SAI and state capacity. The paper aims to examine how path dependence explains the long-term persistence of patterns in Cape Verde's SAI.

The article is structured as follows. The first substantive section outlines the theoretical framework, discussing historical institutionalism, the concepts of path dependence and state capacity, models of SAIs, and the institutional context of the Court of Auditors of Cape Verde. The methodology section then details the data sources and methods employed. This is followed by the analysis and discussion of the results. The article concludes by summarising the main findings and outlining their implications.

2 | Historical Institutionalism and Path Dependence

The research used a historical institutionalist lens to draw attention to the mechanisms associated with path dependence, which results from the accumulation of decisions and practices over time and can be observed in the historical trajectory of institutions. The term labelled historical, rational choice, and sociological institutionalism (Hall and Taylor 1996), has been widely used in economics, political science, and public administration to explain institutional change and persistence over time.

Institutions are structured systems that are stable over time and influence individual behaviour (Peters 2019). According to new institutionalists (March and Olsen 2005; North 1991), institutions integrate formal and informal elements, such as rules, norms, and values, that shape political, economic, and social interaction. Constitutive rules and practices condition actors' preferences and explain, justify, and legitimate behavioural codes (March and Olsen 1989, 2005).

Historical institutionalism examines how institutions evolve over time, explaining the persistence of institutions and their policies through the concept of path dependence. It suggests that once governments establish their initial policies and institutional choices, these patterns tend to persist until high pressures for change occur (Peters 2019). The institutional trajectory thus forms a path dependence dominated by stability, even though systems may generate conditions for gradual change (Mahoney and Thelen 2010) or punctuations (Baumgartner et al. 2017) at specific moments. This approach is 'very much a statement of what *is* as opposed to what *should be*.' (Peters 2019, 97).

Path dependence exists when past arrangements persist and resistance to change prevails. Nevertheless, punctuations, as described in the punctuated equilibrium model, or slow-moving causal processes leading to gradual institutional change, may be triggered by economic, political, or social factors (Mahoney and Thelen 2010; Peters et al. 2005). Institutional change often occurs 'precisely when problems of rule interpretation and enforcement open up space for actors to implement existing rules in new ways'. (Peters et al. 2005, 4).

Historical institutionalism occupies a central place in studies of state development, reflecting a broad consensus that historical processes shape state trajectories. However, research focuses more on critical junctures and path dependence than on the role of constant causes in explaining state development (Soifer 2016).

3 | State Capacity

State capacity is a multidimensional concept (Cingolani 2013, 2018) and one that poses persistent challenges for empirical measurement (Honig et al. 2025; Soifer 2016; Vaccaro 2023). It can be defined as the state's institutional capability to implement public policies. Closely related to governance, it encompasses the

state's power and the quality of its institutions and policies (Savoia and Sen 2015; Soifer 2016). State capacity 'is a fundamental ingredient for effective governance and is a crucial element of long-run economic development' (Savoia and Sen 2015, 441).

State capacity refers to the macro dimensions of governance, such as the state's ability to maintain control over its territory, ensure justice, uphold the rule of law, and maintain political stability (Cingolani 2013, 2018). It also concerns institutional capacity, referring to the performance of an organisation or agency, how well it fulfils its responsibilities and competencies, and its effectiveness in achieving its mission and objectives. Elements of institutional capacity include structural and organisational arrangements, human, material and financial resources, adequate legislation, and planning and implementation abilities. It alludes to capacity as a product, a result or a process, and the efforts to improve this capacity (Rosas Huerta 2008; Vidal 2014).

Honig et al. (2025) argue that 'state capacity is a process, not an event' (574), including not only technical skills and inputs but also organisational arrangements, bureaucratic motivation, management systems, and the quality of the state's relationships with private actors and citizens.

Using publicly available time series, we adopted multidimensional indicators at the macro level to measure state capacity, capturing different aspects of state capacity and assessing bureaucratic, administrative, legal, and infrastructural capacity (Cingolani 2013, 2018; Vaccaro 2023). Using the SAI data, we adopted activity and performance indicators at the micro level to measure state capacity and organisational effectiveness.

4 | Supreme Audit Institutions Models

SAIs are central governmental agencies in charge of auditing public expenditure and assessing its legality, economy, efficiency and effectiveness (Ferry et al. 2023). SAIs are independent oversight institutions that must act in the public interest and 'ensure that the government and public entities are held accountable for their management and use of public resources' (INTOSAI-P 12 2019). The influence of SAIs largely depends on their institutional capacity and autonomy, as well as on how they are embedded in and interact with political power structures (Posner and Shahan 2014). Within the rule of law, SAIs contribute to the guarantee of an effective financial democracy. They fit into what Bovens et al. (2014) describe as administrative accountability, assuming a diagonal configuration in which the *accountee* is a public entity endowed with auditing powers and lacking a hierarchical relationship with the actor. Citizens are currently more informed and assertive, demanding greater effectiveness, accountability and transparency from these institutions.

Three main models are commonly identified according to four fundamental criteria: structure, organisation, power and relationship with other State bodies. The main characteristic of the

Westminster, or Anglo-Saxon model, is the existence of a single body, the general auditor, which does not have jurisdictional powers and exercises financial control through audits, reports, and opinions, identifying deficiencies in the management and use of public resources and issuing recommendations. The Napoleonic, or jurisdictional model, in which the SAI is usually a Court of Auditors, has the competence to judge, impose sanctions, and issue binding determinations. Its main characteristic is the collegial structure of its decisions and its coercive power to impose sanctions, whether pecuniary or otherwise. Finally, the Board, or mixed model, is characterised by collegial bodies without jurisdictional authority (OECD 2014).

5 | The Court of Auditors of Cape Verde

In Cape Verde, external control of public administration is exercised by Parliament (the National Assembly), which performs political oversight, and by the SAI (the Court of Auditors), responsible for public auditing and judicial financial control.

The Cape Verdean national public auditing system follows the jurisdictional model, and the SAI is the Court of Auditors (CA). According to the Constitution of the Republic of Cape Verde (CRCV) (Article 219, § 1), the Court of Auditors is the supreme body for overseeing the legality of public expenditure and for judging the accounts that the law requires to be submitted to it, thereby placing it at the apex of the public finance control system.

Until 1983, the Administrative and Accounting Court (established by Decree-Law No. 25/1978 of April 15) was responsible for the judicial control of administrative contracts within the structure of the Supreme Court of Justice. Through Decree-Law No. 14-A/1983 of March 22 (Article 52), it was renamed the Court of Auditors, and Law No. 25/III/1987 of December 31 granted it institutional autonomy.

In 1993, Law No. 84/IV/1993, of July 12, was enacted, approving the Statute of the Court of Auditors and establishing its competences, organisation, and functioning. Despite several attempts at reform, this legislation remained in force for over 2 decades and was only replaced 25 years later by Law No. 24/IX/2018, of February 2, which regulates the organisation, composition, powers, procedures and functioning of the Court of Auditors (LOFCA). This new organic law enabled a shift in the paradigm of external control in Cape Verde.

New regulations were approved at the end of 2018, and the CACV came to comprise three specialised Chambers. According to the LOFCA, the 1st Chamber conducts the prior and concomitant inspection of acts and contracts and may impose fines for procedural infractions. The 2nd Chamber exercises the concurrent and successive supervision of financial activity and may impose penalties for procedural infractions. The 3rd Chamber exercises jurisdictional function, adjudicating cases of financial liability and fines at the request of the competent authorities. The CACV is a member of INTOSAI and AFROSAI.

6 | Methodology

This study adopts a longitudinal design covering the period from 2010 to 2024 to examine path dependence in state capacity and SAI performance in Cape Verde. We also explored the SAI's governance arrangements to identify constraints and challenges to institutional changes.

In the first step, we assessed Cape Verde's state capacity using available indicators from international databases. We relied on three international sources to analyse state capacity from a long-term perspective. The World Bank Worldwide Governance Indicators measure six governance dimensions: Voice and Accountability, Political Stability and Absence of Violence/Terrorism, Government Effectiveness, Regulatory Quality, Rule of Law, and Control of Corruption. The Fund for Peace's Fragile States Index measures four dimensions: Cohesion, Economic, Political, and Social, using indicators such as the Fragile States Index, State Legitimacy, Public Service, and Human Rights. Additionally, we used The United Nations E-Government Survey, drawing specifically on the E-Government Development Index and E-Participation Index. In the second step, we drew on documentary analysis to evaluate the evolution of SAI's activity and performance over the last 15 years. We proposed assessing the SAI's core activities (prior inspection, successive inspection, and budgetary control), as well as analysing strategic plans during this period. In the third step, we used content analysis to examine the perceptions of qualified stakeholders regarding the barriers to and challenges of institutional changes. These participants helped us to understand the CACV's limitations, thereby clarifying the information obtained through the documentary analysis. Finally, we further analysed the empirical results to assess the extent to which path dependence characterises SAI performance and state capacity in Cape Verde.

The documentary analysis was applied to the CACV documentation. We conducted an in-depth and systematic analysis of legislation, activity reports, CA opinions, audit reports, disclosure of administrative acts, and Opinions on the General State Account (GSA). We used a quantitative approach to process the data collected from the documentation and to assess the annual evolution of the core indicators from 2010 to 2024. We

conducted an in-depth analysis of the main recommendations contained in the Opinion on the GSA and in the audited and adjudicated cases, as well as of the objectives set out in the Strategic Plans, the lines of action, and the strengths and weaknesses of the CACV.

We also adopted a qualitative approach to ensure a comprehensive analysis. We conducted 14 semi-structured interviews across three different rounds in order to elicit the perceptions of qualified stakeholders and to clarify the discussion of the data. The first round was conducted on-site in April 2018, the second in June 2022, and the third in October 2025, with the latter two carried out via videoconference. In the first two rounds, we interviewed key informants within the CACV. The eight interviewees included the President of the CACV, a Judge Counselor, a Director General, four Coordinators, and the Attorney General of the Republic of Cape Verde. The final round focused on key informants external to the CACV. The six interviewees included four directors of executive agencies, one senior official from the Ministry of Finance, and one manager from a non-state actor. The qualitative data was analysed using thematic analysis with *a posteriori* categorisation, adopting a descriptive and interpretative approach supported by MaxQda software.

7 | Analysis and Discussion of the Results

7.1 | Cape Verde State Capacity

To assess Cape Verde's state capacity, we drew on three international data sources to examine its evolution over time. The World Bank's Worldwide Governance Indicators (WGI) are composite measures of six core dimensions of governance, derived from multiple survey and expert-based data sources, and providing annual, publicly available cross-country assessments of governance performance for more than 200 economies (World Bank 2025b). This study uses data based on the 2025 methodology revision, with scores ranging from 0 to 100, where higher values indicate better governance outcomes. Figure 1 illustrates the evolution of Cape Verde's governance dimensions between 2004 and 2024.

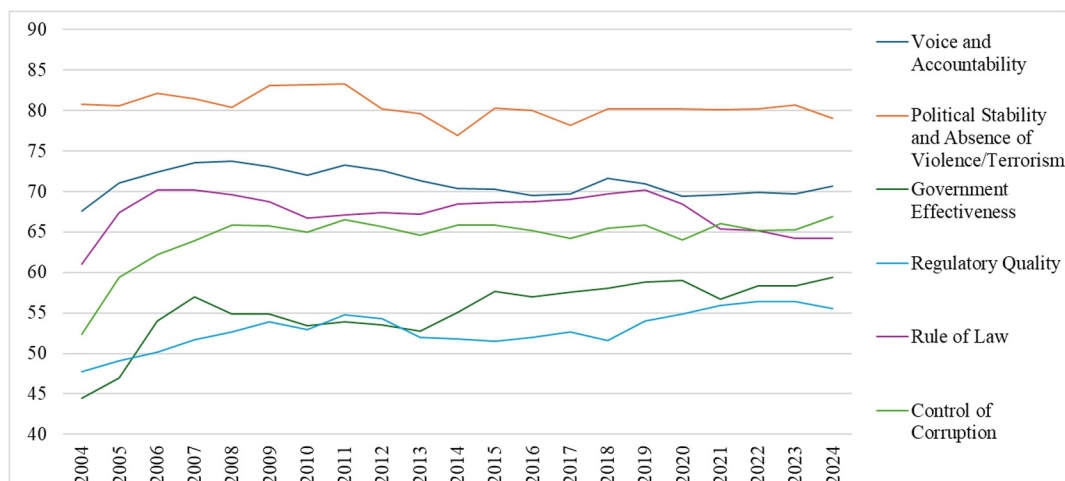


FIGURE 1 | Worldwide governance indicators for Cape Verde. Source: World Bank (2025a).

WGI reveal a stable but uneven governance trajectory. Political Stability and Absence of Violence/Terrorism remains the strongest dimension throughout the period, consistently recording high percentile scores despite moderate cyclical fluctuations. Voice and Accountability improved in the mid-2000s, reached a plateau around 2007–2012, and subsequently stabilised at slightly lower levels, indicating stagnation rather than democratic backsliding. Rule of Law follows a similar but more fragile pattern: after partial recovery in the mid-2000s, it stabilises until the late 2010s and then deteriorates noticeably after 2019, signalling renewed weaknesses in legal enforcement and institutional accountability. Government Effectiveness and Regulatory Quality display gradual, incremental improvements over the period, reflecting slow-moving administrative and regulatory reforms that enhance performance but fall short of structural transformation. Control of Corruption improved markedly after the early-2000s decline and then remained broadly stable at intermediate levels, suggesting partial reform gains without sustained consolidation.

The Fund for Fragile States Index (FSI) measures four dimensions for 178 countries: Cohesion (C), Economic (E), Political (P), and Social (S) and Cross-section (X) through 12 FSI variables, as shown in Figure 2, using a code range of Alert (90–120), Warning (60–89.9), Stable (30–59.9) and Sustained (0–29.9). FSI ranking is based on the sum of scores for 12 indicators, each scored on a scale of 0–10, with 0 being the lowest intensity (most stable) and 10 being the highest intensity (least stable), creating a 0–120 scale. In FSI, the lower the score, the better. Therefore, a lower score indicates improvement and increased relative stability, while a higher score reflects greater instability. Cape Verde appears in 116th place, progressed from an index of 81.1 in 2007 to 57.2 in 2024, and moved from Warning to Stable. However, despite a significant improvement in some indicators, the trend in others has been toward stagnation.

Finally, we used the United Nations E-Government Survey to measure the variables of the E-Government Development Index

and E-Participation Index. These biennial indices assess the status of all 193 United Nations Member States, with 1 corresponding to the highest rank and 0 to the lowest rank. As illustrated in Figure 3, Cape Verde shows an increasing tendency, along with a recovery in both indicators in the most recent year.

7.2 | Cape Verde Supreme Audit Institution Performance

Regarding the evolution of SAI performance, we used documentary analysis to assess SAI's activity and results from 2010 to 2024. We measured outputs related to prior and successive inspection and budgetary control, and analysed the strategic plans for this period. According to Van Dooren et al. (2012), performance assessments explain results through outputs and outcomes, highlighting how inputs such as financial and human resources are transformed into activities, a process influenced by government structure, cultural characteristics, and institutional and managerial arrangements.

7.2.1 | Preventive Control

A priori financial control, using a visa system, verifies whether certificates, orders, contracts and other documents subject to such control comply with the applicable laws, and whether the related expenditures are included in a specific budget (Article 12 of Law No. 84/IV/1993; Article 42 of Law No. 24/IX/2018). Since 2019, the 1st Chamber has assumed specific competencies within the scope of prior and concomitant supervision. Table 1 presents the volume of cases submitted for approval by the CACV (2010–2024).

Between 2013 and 2018, there was significant growth in the number of submitted cases and, since 2018, a declining trend, with a recovery in the last two years. Many cases are returned

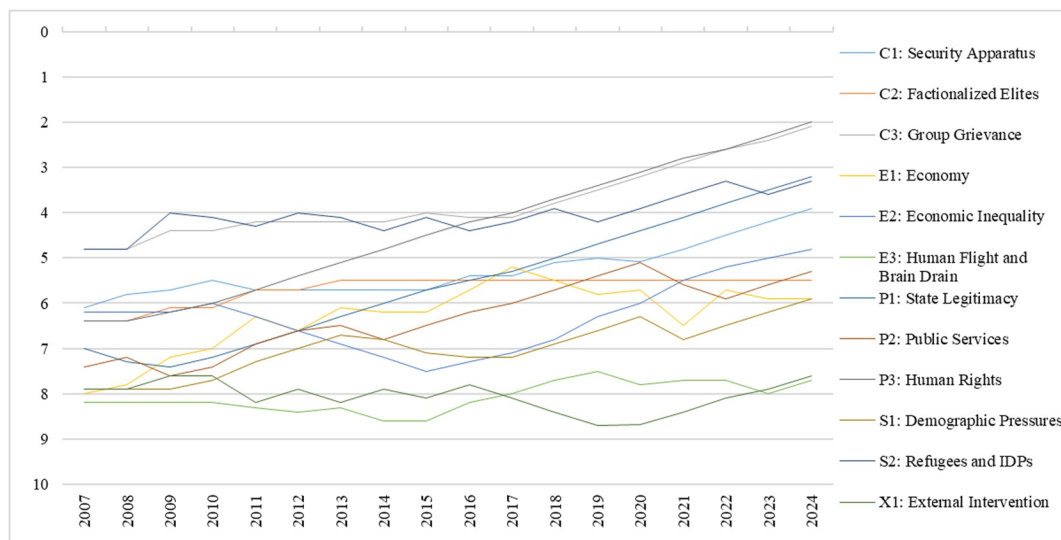


FIGURE 2 | Fragile States Index variables for Cape Verde. The Y-axis is inverted so that lower scores indicate better performance. *Source:* Based on The Fund for Peace (2025).

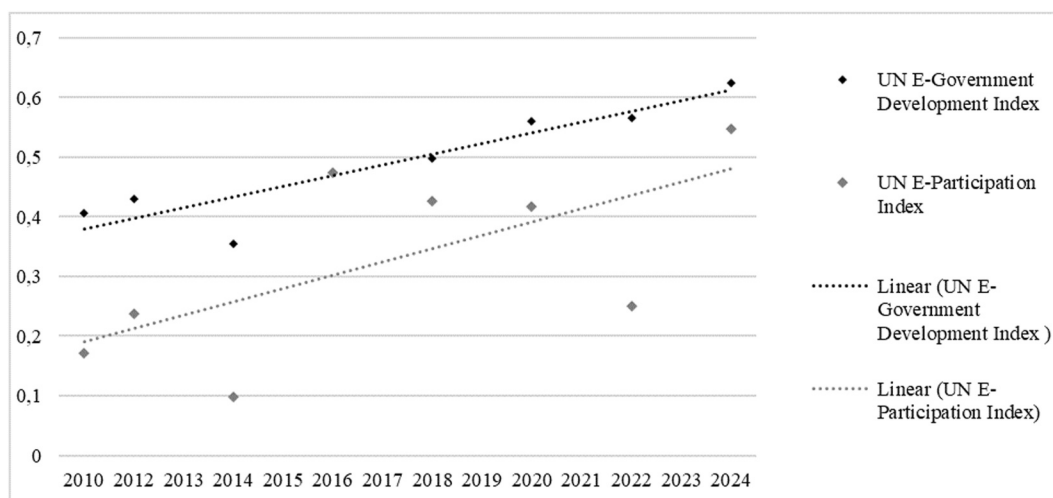


FIGURE 3 | E-Government Index and E-participation Index for Cape Verde. *Source:* Based on United Nations (2024).

TABLE 1 | Procedural movement of preventive financial control between 2010 and 2024.

A priori control	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Submitted cases	2874	1766	1509	1024	1429	1551	1982	2530	2328	1772	1537	1577	1458	1760	1962
Carried over cases	0	15	88	0	34	17	8	29	58	192	246	86	79	58	131
Total cases for analysis	2874	1781	1597	1024	1463	1568	1990	2559	2386	1964	1813	1663	1537	1818	2093
Approved cases	2802	1615	1502	897	1344	1474	1699	2429	1971	1625	1556	1367	1352	1544	1739
Refused approval	0	10	1	39	19	1	0	0	0	1	1	1	1	2	3
Returned cases	57	68	95	176	334	180	490	163	328	444	235	216	198	119	224
Approved case rate	97%	91%	94%	88%	92%	94%	85%	95%	83%	83%	86%	82%	88%	85%	83%
Refusals and returns rate	2%	4%	6%	21%	24%	12%	25%	6%	14%	23%	13%	13%	13%	7%	11%

Source: Authors' elaboration based on CACV activity reports.

due to incorrect instructions or the absence of required procedural documents. In response, the CACV has been raising awareness among entities and informing them of the importance of submitting complete cases, thereby ensuring compliance with their legal obligations.

The submitted cases were mainly related to pension cases (more than 50%), including survivors' pensions and appointments. Approvals concerning contracts for the acquisition of goods and services, loans, and works represent only a small proportion. Although this category showed an increasing trend until 2018, reaching around 20% in that year, it has declined since then, accounting for approximately 3% in recent years.

7.2.2 | Successive Control

Regarding successive control, the CACV's main objective is to supervise the implementation of the State Budget through the issuance of the Report and Opinion on the GSA and the adjudication of the management accounts that, by law, must be submitted to it, to assess the legality of revenue collection (Article 15 of Law No. 84/IV/1993; Article 49 of Law No. 24/IX/2018). Concerning the submission compliance rate, it exhibited positive behaviour until 2017, after which it declined (Table 2). Between 2017 and 2020, there was a growing trend in the

number of entities submitting accounts, reaching a peak in 2020, when 224 entities fulfilled this obligation, followed by a further decrease in subsequent years.

In recent years, approximately one-third of entities have consistently failed to submit their financial statements or have done so with significant delays, frequently reporting data from two or more previous fiscal years. In 2024, ninety entities failed to submit their accounts accurately, and within the prescribed timeframe.

The volume of management and audit account proceedings has remained at relatively low levels, including internal verification of accounts (IVA) (Table 3). Many decisions issued concern accounts from previous management years, sometimes dating back more than 10 years. The Plenary has prioritised the adjudication of cases approaching the statute of limitations to avoid the application of eventual financial restitution liabilities (10 years). Frequently, more than 50% of the accounts analysed relate to periods many years prior. For example, in 2024, the TCCV examined 88 management accounts, of which 62% referred to the years 2014–2016 and 38% to the period 2017–2020. Between 2012 and 2018, a significant number of pending accounts became time-barred. In 2014 and 2015, considering the high backlog of overdue cases, a remarkable recovery project was conducted, financed by the European

TABLE 2 | Compliance on accounts between 2010 and 2024.

Management accounts compliance	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Number of entities under jurisdiction	163	191	204	203	249	222	216	201	212	272	306	287	250	255	255
Number of entities that submitted accounts	75	107	117	116	182	165	178	175	163	184	224	191	170	160	165
Number of entities that did not submit accounts	88	85	87	87	67	57	38	53	49	88	82	96	80	95	90
Submission compliance rate	46%	56%	57%	57%	73%	74%	82%	87%	77%	68%	73%	67%	68%	63%	65%

Source: Authors' elaboration based on CACV activity reports.

TABLE 3 | Management and audit account cases between 2010 and 2024.

Successive financial control	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Analysed accounts processes	159	115	221	323	329	418	241	297	218	58	104	148	110	120	117
Internal verification of accounts reports	141	61	124	195	158 (50)	217 (37)	212	233	128	8	43	116	72	62	57
Internal verification of accounts' final reports	n.d.	48	86	121	165 (10)	195 (36)	25	58	90	50	61	32	39	66	88
Special project for backlog processing (EU)	—	—	—	—	60	73	—	—	—	—	—	—	—	—	—
Enforceable accounts judgements	10	52	50	68	37	60	141	93	0	408	74	35	43	69	56
Lapsed accounts judgements	n.d.	n.d.	12	30	21	15	18	20	27	6	0	2	8	2	21
Approved audit reports	1	2	2	1	1	—	4	6	—	4	3	8	4	6	12
Audits and external verification of accounts on-site	19	8	16	10	6	6	4	6	0	4	4	0	7	7	11

Source: Authors' elaboration based on CACV activity reports.

Union, for the Reinforcement of the Inspection Capacity of Public Machinery. In this context, it was possible to recover 60 cases (50 reports and 10 final IVA reports) in 2014 and another 73 cases (37 and 36 final IVA reports) in 2015.

Law no. 84/IV/1993 is virtually silent regarding audits as a modality of successive control of the CACV. Audits are understood as a complement to IVA rather than an autonomous instrument. Article 55 of Law no. 24/IX/2018 reinforces the importance of this control mechanism, granting the 2nd Chamber the authority to conduct audits of any nature, either on its own initiative or at the request of the National Assembly. During that period, on-site audits and external verification of accounts were almost non-existent. In some years, no audits were conducted, or only a limited number of external account verifications took place.

With regard to recommendations, in 2024, the largest share (44%) concerns financial illegality and irregularity. This is followed by deficiencies in financial reporting (13%) and non-compliance with statutory deadlines (13%). The remaining recommendations relate to issues in budget preparation and execution, accounting records, the withholding and remittance of deductions, and internal control systems.

7.2.3 | Budget Control

The opinion on the GSA is a document submitted to the National Assembly in which the CACV presents its main conclusions and recommendations. During the period under review, although showing a downward trend, the time required to issue the Opinion on the GSA averaged around 16 months. Also noteworthy are the delays in the Government's preparation of the GSA, which has exceeded the 12-months deadline prescribed by law. In some cases, the Opinion on the GSA was approved with a delay of up to 3 years. With the approval of the new Budget Framework Law (Law n° 55/IX/2019, of July 1), the deadline for submitting the GSA to the National Assembly was reduced to nine months, by 30 September of the year following the close of the fiscal year (Article 93°, n°3).

Another notable issue is the low level of acceptance of the CACV's recommendations. For the Opinions on the GSA covering 2014 to 2016, only 21 recommendations were accepted (approximately 22%). In the 2017 and 2018 Opinions, only five of the 64 recommendations issued were accepted (7.8%). In more recent Opinions, implementation rates remained low, reaching 11.5% (3 out of 26) in 2019 and 9.5% (2 out of 21) in 2020. This persistent lack of consideration for the CACV's

recommendations has resulted in their repeated inclusion over successive years. For example, in the 2017 and 2018 Opinions on the GSA, 42 out of 64 recommendations (66%) were repeated, with only 22 being new. A similar pattern continued thereafter: in 2020, 20 of the 21 recommendations were repeated from the previous year; in 2021, 14 of the 19 recommendations were repeated, with only five new ones; and in 2022, 13 of the 18 recommendations were repeated, again with only five new recommendations. Notably, most of the recommendations currently being repeated originate from periods prior to 2016.

In recent years, one of the stated objectives has been to reduce delays in submitting the Opinion on the GSA to parliament. However, the Opinion on the GSA for 2019 was only issued at the end of 2022. The Opinion on the GSA for 2020 was submitted to the CACV on 17 January 2022, with the final report issued on 11 July 2023, 18 months later. Some improvement is evident in the case of the 2021 GSA, which was received on 8 March 2023 and issued on 28 December 2023, approximately 10 months later, although still beyond the statutory deadline. By contrast, the GSA for 2022 was submitted in October 2023 and reviewed in October 2024, again failing to meet the nine-month deadline. The CACV justified this non-compliance by citing shortages of human resources and delays associated with the adversarial process.

7.2.4 | Strategic Objectives

Four strategic plans were developed during the period under review to fulfil the CACV's mission, with the first two presenting very similar objectives. Although they propose different strategies

and initiatives, the strategic plans are largely confined to the development of the CA's core activities. The 2012–2015 strategic plan focused on strengthening participation mechanisms and on the need to approve the new LOFCA (Table 4). Overall, the strategic objectives remain consistent across all plans, and the institution itself acknowledges the low level of compliance and, therefore, the need to reformulate them.

According to the assessments of the first strategic plan, only 50% of its objectives were completed, while the second plan achieved a completion rate of 67%. Concerning the third plan, the implementation rate was particularly low, at only 25% (39 out of 159 actions), reflecting weak performance across almost all areas: the legal and regulatory framework (21%), processes and procedures (11%), people (44%), technology (45%) and communication (18%). For the 2020–24 period, the CACV acknowledges that the defined objectives represent a considerable challenge considering the identified constraints, namely reduced staffing levels, inadequate management instruments, insufficient internal capacity, weak process articulation, and ineffective information systems. If these limitations in resources and competencies persist, they may result in diminished CAVC performance and low effectiveness, while also contributing to a less favourable public perception of the institution's ability to fulfil its mission.

7.2.5 | Human Resources in the Public Prosecutor's Service and the Court of Auditors

The Public Prosecutor's Service (PPS) is responsible for representing the State, conducting criminal proceedings, and

TABLE 4 | CACV's strategic objectives between 2007 and 2024.

Strategic plan I 2007–2010	Strategic plan II 2012–2015
<ul style="list-style-type: none"> — Promptly issue the report and opinion on the GSA; — Extend and intensify the scope of successive control; — Ensure successive and concurrent control of bodies and institutions subject to the jurisdiction of the CA; — Improve prior inspection of public contracts; — Strengthen the institutional and operational capacity of the CA. 	<ul style="list-style-type: none"> — Issue the opinion on the GSA in accordance with pre-defined quality standards; — Optimise prior inspection procedures; — Analyse and adjudicate accounts in a timely manner; — Build the capacity of the CACV through targeted training and improvements in internal organisation and operation; — Strengthen mechanisms for direct interaction with parliament, public administration and civil society; — Establish mechanisms to accelerate the approval of the proposed organic law of the court.
Strategic plan III 2016–2019	Strategic plan IV 2020–2024
<ul style="list-style-type: none"> — Improve performance in the area of prior inspection; — Improve performance in the area of successive inspection; — Improve performance in issuing the opinion on the GSA; — Enhance efficiency in the submission, analysis and adjudication of management accounts and in the follow-up of recommendations and decisions; — Provide the CACV with adequate legal framework and sufficient human, technological and organisational resources to enable it to fulfil its mandate. 	<ul style="list-style-type: none"> — Strengthen prior inspection and implement concomitant inspection; — Improve successive inspection and introduce concomitant inspection; — Enhance the process of adjudicating financial responsibilities; — Reinforce the institutional capacity of the court of auditors; — Strengthen communication with stakeholders and provide training to entities subject to its jurisdictional.

Source: Authors' elaboration based on CACV's institutional development strategic plans.

safeguarding democratic legality, citizens' rights, and the public interest, as established by the Constitution and statutory law. Under its organic law (Law n° 89/VII/2011), representation of the PPS before the CA is formally assigned to the Attorney General of the Republic, who may delegate these functions to the Deputy Attorney General or to the Deputy Prosecutors. The permanent presence of the PPS at the CA is intended to reinforce legality, by enabling intervention in all proceedings, including the supervision and adjudication of public expenditure. However, due to persistent shortage of prosecutors, such presence has been irregular. During the period under analysis, the PPS was physically represented only between 2012 and 2014 and again from 2020 to 2021. From 2015 to 2019, and once more after 2021, there was no resident PPS representative, and cases were referred to the Office of the Attorney General, with the PPS no longer participating in judgement sessions or in the approval of the Opinion on the GSA.

In 2020, following a five-year absence, a PPS representative was again assigned to the CA, in the person of a Deputy Attorney General. This arrangement proved temporary, as in 2022 the prosecutor seconded to the CA was recalled due to staffing shortage, simultaneously assuming representation before three courts (the Court of Auditors, the Supreme Court of Justice and the Supreme Administrative Court). In 2023 and 2024, the TCCV once again lacked a resident PPS representative. These staffing constraints had a direct impact on performance, as reflected in low processing rates (34% in 2023 and 31% in 2024).

Regarding the distribution of staff and magistrates between 2010 and 2024, Table 5 presents their evolution to provide a clearer understanding of staffing levels at the CACV. The legislation in force since 2019 establishes a minimum of five judges (Article 14). Currently, the CACV has five advisory judges and a total staff of 53, including nine directors and 32 auditors.

7.3 | Stakeholder Perspectives on the Role, Capacity, and Challenges of the Court of Auditors of Cape Verde

Drawing on interviews with both internal and external stakeholders, this section provides an integrated assessment of the CACV institutional role, capacity for change, and persistent challenges. Overall, interviewees express a broadly positive evaluation of the Court's mission and relevance, recognising it as a pillar of democracy, rule of law, financial legality, budgetary discipline, transparency, and public accountability. Importantly,

even more critical respondents do not question the Court's institutional legitimacy or formal mandate.

At the same time, stakeholders consistently point to a significant gap between the CACV's statutory responsibilities and its effective capacity to act. This implementation gap is reflected in persistent delays in the assessment of accounts, often exceeding five to 10 years, the limited number of audits completed, and the Court's inability to fully cover the universe of audited entities. Interviewees stress that these shortcomings undermine the practical usefulness and pedagogical effect of external control, as well as public confidence in the accountability system.

From an internal perspective, several constraints are associated with specific institutional trajectories. Interviewees highlight that during the implementation of Strategic Plan II (2012–2015), the failure to approve the new LOFCA significantly limited the Court's performance. The implementation of the new functional model in 2018–2019 posed further challenges, particularly due to delays in appointing the new panel of judges following the adoption of the new organic law. Only in 2019 were the new Chambers and coordination structures fully established, together with the minimum human and financial resources required to implement the reform. This process was subsequently disrupted by the COVID-19 pandemic in 2020, which required adjustments to the original implementation plan.

Changes in the adjudication of financial responsibilities also reflect this transitional period. From 2019 onwards, under the new operational structure, cases involving financial reintegration and sanctions were redistributed between the 2nd Chamber (management accounts) and the 3rd Chamber (adjudication, enforcement, and appeals). This reorganisation marked a gradual shift away from a predominantly permissive and educational approach toward a more sanction-oriented model, although interviewees note that its effects remain limited.

Both internal and external stakeholders emphasise that the Court's most persistent constraint continues to be limited state capacity. Chronic shortages of qualified human resources, financial constraints, weak technological infrastructure, and procedural slowness linked to bureaucratic complexity are repeatedly cited. The country's archipelagic configuration is also seen as an aggravating factor, complicating institutional proximity, continuous monitoring, and capacity-building outside the capital.

In this context, the dematerialisation of procedures emerges as a key short-term priority. Although already underway,

TABLE 5 | Staff and magistrates between 2010 and 2024.

Role/category	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Judges	4	4	4	4	4	4	3	3	3	5	5	5	5	5	5
Permanent staff	36	37	43	44	48	46	46	48	48	47	51	50	49	49	53
Directors and coordinators	1	1	2	2	2	1	1	7	7	9	9	9	9	9	9
Auditors	23	26	29	32	33	30	29	31	29	27	28	30	28	29	32
Others	12	10	12	10	13	15	16	10	12	11	14	11	12	11	12

Source: Authors' elaboration based on CACV activity reports.

digitalisation was accelerated by the pandemic. Physical submission of supporting documents was replaced by electronic access through the Integrated System of Budgetary and Financial Management (SIGOV), and electronic processing of prior inspection became mandatory from January 2021. Efforts are ongoing to extend this system to successive control, particularly the submission of accounts, although full coverage has yet to be achieved.

Stakeholders also underline persistent weaknesses in accountability and enforcement. High levels of non-compliance with reporting obligations, limited or inconsistent sanctions, and repeated delays in accountability processes are widely acknowledged. While explanations vary, from technical capacity deficits to permissive compliance cultures and informal political protection, there is broad consensus that effective accountability remains insufficient.

Finally, interviewees situate the Court's challenges within the broader structural context of governance in Cape Verde. External dependence on development financing, economic and climatic vulnerability, weak civil society engagement, and the absence of long-term political consensus are seen as factors that constrain both institutional reform and state capacity more generally. Although recent legislative reforms, digital tools, and planned investments, including the adoption of IPSAS by 2030 and the construction of a new Court headquarters, signal progress, stakeholders characterise institutional change as slow and incremental, reinforcing the need for sustained and integrated reform efforts.

8 | Conclusion

This study examined the evolution of state capacity in Cape Verde through the lens of historical institutionalism, focussing on the Supreme Audit Institution (SAI), the Court of Auditors of Cape Verde (CACV), as a critical component of governance and accountability. By combining macro-level indicators of state capacity with micro-level evidence on institutional performance, the analysis provides a longitudinal and empirically grounded assessment of how path dependence shapes institutional trajectories in a middle-income, small island developing state.

The findings reveal a pattern of slow and uneven progress in state capacity. At the macro level, international governance indicators point to relative political stability and incremental improvements in administrative and regulatory capacity, alongside stagnation or deterioration in areas such as the rule of law and accountability enforcement in recent years. This trajectory reflects strong path-dependent dynamics, where early institutional choices and structural constraints continue to shape outcomes despite reform efforts.

At the institutional level, the performance of the CACV illustrates how path dependence operates within public oversight bodies. The Court has remained largely centred on legality control, with limited audit activity, modest use of accounting judgement, persistent delays in the analysis and adjudication of

accounts, and weak follow-up of recommendations. Although the 2018 organic law introduced significant legal and structural reforms, including a new chamber-based model and expanded competences, implementation has been partial and uneven. The persistence of backlogs, low compliance rates by audited entities, and limited acceptance of recommendations indicate that formal reforms have not yet translated into substantive institutional change.

The analysis highlights several mechanisms reinforcing path dependence. Chronic shortages of qualified human resources, weak technological infrastructure, procedural complexity, and limited enforcement capacity constrain organisational learning and adaptation. These factors are compounded by broader structural conditions, including Cape Verde's small scale, archipelagic geography, fiscal dependence, and vulnerability to external shocks. Together, they contribute to incremental rather than transformative change, even in the presence of political stability and formal institutional autonomy.

Stakeholder perspectives further confirm the existence of an implementation gap between the CACV's formal mandate and its effective capacity to act. While the Court is widely recognised as a legitimate and essential pillar of democratic governance, its limited ability to ensure timely accountability undermines the pedagogical, deterrent, and trust-building functions of external control. The repeated formulation of similar strategic objectives across successive plans, combined with low implementation rates, reinforces the diagnosis of path-dependent institutional trajectories.

This study contributes to the literature on state capacity and public auditing by examining the experience of a small African democracy, a context that remains underrepresented in comparative public administration research. It also illustrates the usefulness of combining macro-level governance indicators with detailed institutional analysis to examine the dynamics of capacity building and constraint. The findings help to further contextualise debates on path dependence by showing that formal reforms may coexist with gradual and constrained processes of institutional change, without necessarily leading to substantial transformation.

From a policy perspective, the findings suggest that improving SAI performance requires more than legal reform. Sustained investment in human resources, digitalisation, organisational learning, and enforcement mechanisms is essential, as is stronger interaction with Parliament, public administration, and civil society. Ultimately, strengthening the CACV is not only a technical challenge but also a broader governance issue, closely linked to the long-term development of state capacity and the quality of government in Cape Verde.

Notwithstanding these contributions, this study has some limitations that should be acknowledged. The empirical analysis is based on a single institution and a single-country case, which limits the generalisability of the findings beyond the specific institutional and political context of Cape Verde. Moreover, the indicators used are subject to measurement limitations and may not fully capture informal practices or sector-specific dynamics of accountability. Although interviews with internal and

external stakeholders were conducted, the qualitative evidence remains constrained by the number of interviews and the institutional positions of respondents.

Future research could address these limitations through comparative analyses of SAI in similar middle-income countries or by examining institutional trajectories and performance across different SAI models, thereby deepening understanding of path-dependent institutional change and state capacity over time.

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Conflicts of Interest

The author declares no conflicts of interest.

Practice Impact Statement

This study reveals that improving SAI performance requires more than formal legal reform. Policymakers should prioritise sustained investment in human resources, digitalisation and organisational learning, alongside stronger engagement with Parliament and civil society, to overcome path-dependent constraints and strengthen accountability, state capacity, and the overall quality of governance in Cape Verde.

Data Availability Statement

The data that support the findings of this study are available from the corresponding author upon reasonable request.

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