



College of Law and Management Studies

**The Role of Female Leadership in Enhancing Internal Audit Effectiveness
and Promoting Good Governance at eThekweni Municipality, South Africa**

By

**ZODUMO GQOLA
(200300676)**

A dissertation submitted in partial fulfilment of the requirements for the degree of

Master of Business Administration

at

University of Kwazulu-Natal, Graduate School of Business and Leadership

by


Supervisor: Professor J. Dubihlela

Date: Dec 2024

DECLARATION

I, Zodumo Gqola (Student number: 200300676), declare that:

- i) The research reported in this thesis, except where otherwise indicated, is my original work.
- ii) This thesis has not been submitted for any degree or examination at any other university.
- iii) This thesis does not contain other persons' data, pictures, graphs or other information, unless specifically acknowledged as being sourced from other persons.
- iv) This thesis does not contain other persons' writing, unless specifically acknowledged as being sourced from other researchers. Where other written sources have been quoted, then:
 - a) their words have been re-written but the general information attributed to them has been referenced;
 - b) where their exact words have been used, their writing has been placed inside quotation marks, and referenced;
 - c) where I have reproduced a publication of which I am author, co-author or editor, I have indicated in detail which part of the publication was actually written by myself alone and have fully referenced such publications; and
 - d) this thesis does not contain text, graphics or tables copied and pasted from the Internet, unless specifically acknowledged, and the source being detailed in the thesis and in the References sections.

Signed: 

Name: Zodumo Gqola

ACKNOWLEDGMENTS

First and foremost, I express my heartfelt gratitude to God Almighty for granting me strength, courage, and perseverance throughout this journey.

To my supervisor, Dr. Jobo Dubihlela, I extend my deepest appreciation for your invaluable guidance, wisdom, encouragement, and understanding. Your supervision and mentorship have been instrumental in the completion of this research. May you be richly blessed for your dedication and support.

To my beloved mother, Phathiswa Gqola, your unwavering support and strength have been a constant source of inspiration in my life. Thank you, MaBhayi, for your endless encouragement. May God continue to bless you abundantly.

To my sisters, Aphiwe and Bomikazi Gqola, your consistent support, encouragement, and helpfulness have been a cornerstone of my success. Thank you for always being there for me throughout this journey.

Lastly, I am deeply grateful to my friends and colleagues who have contributed, both directly and indirectly, to the success of this research. Your support and encouragement have been greatly appreciated. Thank you all for being a part of this significant milestone in my life.

ABSTRACT

This research explores the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. The eThekweni Municipality, the third-largest metropolitan area in the country, faces significant challenges related to governance, risk management, and control environments. Despite legislative frameworks like the Municipal Finance Management Act (MFMA) and ongoing national interventions, the municipality has consistently received unqualified audit opinions with material findings over the past five financial indicating persistent governance deficiencies. According to the Auditor-General South Africa (2024), an unqualified audit opinion signifies that the financial statements are free from material misstatements. However, unless a clean audit opinion is issued, there are still significant findings related to non-compliance with legislation, weaknesses in reporting on predetermined objectives, or both. This means that while the financial statements may be fairly presented, governance issues continue to hinder the municipality from achieving a clean audit opinion, highlighting ongoing concerns in accountability, transparency, and compliance. This study aims to assess how female leadership can directly influence the effectiveness of the internal audit function and address these governance issues.

The significance of this research lies in its potential to inform policy and improve governance outcomes in eThekweni Municipality. By examining the unique competencies and contributions of female leaders, particularly in the internal audit function, the study specifically aims to (1) evaluate the effectiveness of eThekweni Municipality's Internal Audit Unit in promoting good governance, (2) examine the leadership competencies of female leaders within the unit, (3) explore the relationship between female leadership and internal audit performance, and (4) provide a framework for policymakers and organizational leaders to promote good governance through gender-inclusive leadership practices. By assessing these dynamics, the study seeks to identify how female leadership can improve audit practices, foster transparency, enhance accountability, and address inefficiencies within the municipality's governance structures.

The study employed a structured analytical framework to assess the relationship between female leadership, internal audit effectiveness, and good governance at eThekweni Municipality. A quantitative research approach was adopted, utilising descriptive statistical techniques such as mean, standard deviation, and frequency analysis to evaluate audit effectiveness and leadership competencies. The study population consisted of 319 municipal employees, from which a purposive sample of 150 employees was selected to provide relevant insights. This sampling method ensured that participants with direct knowledge of internal audit and governance processes were included, enhancing the reliability of the

findings.

The results of the analysis found that 74% of respondents agreed that the internal audit unit is effective in promoting transparency and accountability, supporting good governance. In addition, 77% confirmed that the unit is proficient in identifying and managing risks, which is essential for proactive governance. Female leaders in the internal audit unit were viewed as highly competent, with 74% of respondents agreeing that female leadership positively impacts decision-making, fostering accountability and strategic planning. Moreover, 70% of respondents believed that female leadership has a constructive effect on internal audit performance, although only 53% identified female leaders as effective motivators for their teams. On the broader impact of gender-inclusive leadership, 86% of respondents agreed that it is essential for promoting good governance, and 85.7% supported prioritising gender diversity in leadership roles to enhance governance outcomes.

This study is underpinned by Transformational Leadership Theory, the Corporate Governance Framework (King IV), Internal Audit Effectiveness Models (IPPF), Institutional Theory, Agency Theory, and Gender and Leadership Theory. Transformational Leadership Theory emphasizes the role of visionary and inspirational leadership in driving organizational effectiveness, fostering accountability, and promoting ethical governance. The Corporate Governance Framework (King IV) provides a structured approach to governance, emphasizing principles such as transparency, accountability, and integrity. Internal Audit Effectiveness Models, including the International Professional Practices Framework (IPPF), offer key guidelines for assessing audit performance. Institutional Theory examines how organisational structures and cultural norms influence the adoption of gender-inclusive leadership practices. Agency Theory explores the dynamics between municipal leadership (agents) and stakeholders (principals), highlighting the role of female leaders in strengthening oversight and accountability. Gender and Leadership Theory assesses the impact of gender diversity on leadership effectiveness, illustrating how female leaders bring unique attributes that enhance internal audit functions and governance outcomes.

This study acknowledges several potential limitations. The research is focused on eThekweni Municipality, a single public entity in South Africa, meaning the findings may not be transferable to other organisations or businesses operating in different contexts. Secondly, the study employs a quantitative research approach, meaning the findings are limited to this method and cannot be generalized to studies using other research approaches.

Ultimately, this research contributes to the broader discourse on gender diversity in leadership, internal

audit effectiveness, and governance in the public sector. It underscores the importance of female leadership in fostering more equitable, transparent, and efficient governance structures within eThekweni Municipality, thereby promoting organisational integrity and improving public service delivery.

Keywords: Female leadership, internal audit effectiveness, good governance, eThekweni Municipality

TABLE OF CONTENTS

ABSTRACT	iiv
LIST OF TABLES	xii
LIST OF FIGURES	xii
LIST OF ACRONYMS.....	xiii
CHAPTER 1 INTRODUCTION AND OVERVIEW	1
1.1 INTRODUCTION	1
1.2 STATEMENT OF THE PROBLEM.....	7
1.3 RATIONALE AND SIGNIFICANCE OF THE STUDY	9
1.4 RESEARCH AIM.....	10
1.5 RESEARCH OBJECTIVES.....	10
1.6 RESEARCH QUESTIONS.....	10
1.7 RESEARCH HYPOTHESES	11
1.8 RESEARCH LIMITATIONS	12
1.9 DISSERTATION OUTLINE.....	12
CHAPTER 2 LITERATURE REVIEW	14
2.1 INTRODUCTION	14
2.1.1 THEORETICAL FRAMEWORK	14
2.1.2 EMPIRICAL REVIEW	16
2.1.2.1 Effectiveness of eThekweni Municipality’s Internal Audit Unit in Promoting Principles of Good Governance	18
2.1.2.2 Leadership Competencies of Female Leaders in eThekweni Municipality’s Internal Audit Unit.....	18
2.1.2.3 Relationship Between Female Leadership and Internal Audit Performance	19
2.1.2.4 Framework for Gender-Inclusive Leadership to Promote Good Governance	19
2.2 THE MUNICIPAL LEGISLATIVE FRAMEWORK.....	20
2.2.1 Constitutional Requirements.....	20
2.2.2 The Municipal Structures Act and the Municipal Systems Act	21
2.2.3 The Municipal Finance Management Act (MFMA)	22
2.3 THE ETHEKWINI METROPOLITAN MUNICIPALITY	23
2.3.1 Internal Audit Function.....	24
2.3.2 Internal Audit Structure.....	25
2.3.3 Internal Audit Effectiveness	27
2.4 GOOD CORPORATE GOVERNANCE	29
2.5 FEMALE LEADERSHIP	32

2.5.1 Leadership.....	32
2.5.2 Transformational Leadership.....	33
2.5.3 Female leadership: Gender differences in leadership styles.....	35
2.5.4 Female leadership in enhancing internal audit effectiveness.....	38
2.6 DEFINITION OF KEY CONCEPTS.....	40
2.7 CONCLUSION.....	41
CHAPTER 3.....	42
3.1 INTRODUCTION.....	42
3.2 RESEARCH PHILOSOPHY.....	42
3.3 RESEARCH PARADIGM.....	42
3.3.1 The Positivist Paradigm.....	43
3.3.2 The Interpretivist Paradigm.....	44
3.3.3 The Pragmatist Paradigm.....	44
3.4 RESEARCH DESIGN AND METHODOLOGY.....	44
3.4.1 Philosophy of the study.....	45
3.4.2 Research Approach.....	46
3.4.3 Research Design/Strategy.....	46
3.4.4 Demarcation/Delimitation of the study.....	46
3.4.5 Target Population.....	47
3.4.6 Sampling Technique/Method.....	47
3.4.7 Sampling Strategy and Sample Size.....	48
3.4.8 Response Rate.....	51
3.5 DATA COLLECTION.....	52
3.5.1 Primary Data Sources.....	52
3.5.2 Secondary Data Sources.....	53
3.6 DATA PREPARATION.....	53
3.7 DATA ANALYSIS.....	53
3.7.1 Variable Description.....	54
3.7.2 Analytical Framework.....	54
3.7.3 Descriptive data.....	56
3.7.4 Inferential Data.....	56
3.8 DATA QUALITY CONTROL.....	57
3.9 VALIDITY AND RELIABILITY.....	57
3.9.1 Measures of Reliability.....	57

3.9.2 Measures of Validity	58
3.10 DATA STORAGE.....	58
3.11 ELIMINATION OF BIAS.....	58
3.12 ETHICAL CONSIDERATIONS.....	60
3.13 CONCLUSION	60
CHAPTER 4	61
4.1 INTRODUCTION.....	61
4.2 FREQUENCY ANALYSIS.....	61
4.2.1 Response rate	61
4.2.2 Demographics of the Respondents	63
4.2.3 Respondents' Characteristics (Age and Race)	63
4.2.4 Respondents' Gender	65
4.2.5 Respondents' Ethnicity (Race)	66
4.2.6 Respondents' years in their current role (experience)	67
4.2.7 Respondent's educational level	68
4.3 DESCRIPTIVE STATISTICS.....	69
4.3.1 MEASURES OF CENTRAL TENDENCY.....	69
4.4 DATA RELIABILITY AND VALIDITY	74
4.4.1 Reliability Analysis.....	74
4.4.2 ANALYSIS AND DISCUSSION OF QUESTIONS RELEVANT TO THE RESEARCH OBJECTIVES.....	76
4.4.3 THE EFFECTIVENESS OF THE ETHEKWINI MUNICIPALITY'S INTERNAL AUDIT UNIT IN PROMOTING THE PRINCIPLES OF GOOD GOVERNANCE.....	77
4.4.3.1 Effectiveness of the internal audit unit in promoting transparency	77
4.4.3.2 Capability of the internal audit unit in identifying and addressing governance risks	78
4.4.3.3 Effectiveness of communication by the internal audit unit to stakeholders.....	78
4.4.3.4 Contribution of the internal audit unit to promoting good governance principles	79
4.4.4 THE LEADERSHIP COMPETENCIES OF FEMALE LEADERS WITHIN ETHEKWINI MUNICIPALITY'S INTERNAL AUDIT UNIT	79
4.4.4.1 Decision-making skills of female leaders in the internal audit unit	80
4.4.4.3 Strategic planning proficiency of female leaders within internal audit unit.....	81
4.4.4.4 Competence of female leadership in the internal audit unit.....	81
4.4.5 THE RELATIONSHIP BETWEEN FEMALE LEADERSHIP AND INTERNAL AUDIT PERFORMANCE WITHIN ETHEKWINI MUNICIPALITY	82
4.4.5.1 Impact of female leadership on the performance of the internal audit unit	82
4.4.5.2 Motivation of team members by female leaders in the internal audit unit	83

4.4.5.3	Contribution of female leaders in internal audit to organisational performance.....	83
4.4.5.4	Enhancement of the effectiveness of female leadership in the internal audit unit.....	84
4.4.6	PROVIDING A FRAMEWORK FOR POLICYMAKERS AND ORGANISATIONAL LEADERS AT ETHEKWINI MUNICIPALITY THAT PROMOTES GOOD GOVERNANCE THROUGH GENDER-INCLUSIVE LEADERSHIP PRACTICES	85
4.4.6.1	Importance of gender-inclusive leadership for good governance	85
4.4.6.2	Prioritising gender diversity for improved governance outcomes.....	86
4.4.6.3	Impact of gender-inclusive practices on organisational performance.....	86
4.5	INFERENTIAL STATISTICS	87
4.5.1	Response Correlation.....	87
4.6	CONCLUSION	92
CHAPTER 5		93
5.1	INTRODUCTION.....	93
5.2	OVERVIEW OF THE STUDY OBJECTIVES	93
5.3	METHODOLOGICAL PROCEDURES EMPLOYED	94
5.4	SUMMARY OF THE RESEARCH FINDINGS.....	94
5.4.1	THE EFFECTIVENESS OF THE ETHEKWINI MUNICIPALITY’S INTERNAL AUDIT UNIT IN PROMOTING THE PRINCIPLES OF GOOD GOVERNANCE	94
5.4.2	THE LEADERSHIP COMPETENCIES OF FEMALE LEADERS WITHIN ETHEKWINI MUNICIPALITY’S INTERNAL AUDIT UNIT	96
5.4.3	THE RELATIONSHIP BETWEEN FEMALE LEADERSHIP AND INTERNAL AUDIT PERFORMACE WITHIN ETHEKWINI MUNICIPALITY	97
5.4.4	FRAMEWORK FOR POLICYMAKERS AND ORGANISATIONAL LEADERS AT ETHEKWINI MUNICIPALITY THAT PROMOTES GOOD GOVERNANCE THROUGH GENDER-INCLUSIVE LEADERSHIP PRACTICES.....	98
5.5	RECOMMENDATIONS.....	99
5.5.1	Further Strengthening of Transparency and Risk Management.....	99
5.5.2	Targeted Leadership Development Programmes	100
5.5.3	Boosting Team Motivation and Performance.....	100
5.5.4	Gender-Inclusive Leadership Frameworks.....	100
5.6	IMPLICATIONS OF THE STUDY	101
5.6.1	Organisational Effectiveness.....	101
5.6.2	Leadership Development.....	102
5.6.3	Policy and Practice in the Public Sector.....	103
5.7	STUDY LIMITATIONS.....	104
5.8	RECOMMENDATIONS FOR FURTHER RESEARCH.....	104
5.9	CONCLUSION	104

5.10	REFERENCES.....	107
	APPENDICES	122

LIST OF TABLES

Table 3. 1 Framework of the Sample	51
Table 4. 1 Response Rate	62
Table 4. 2 Respondents' Characteristics (Age and Race).....	63
Table 4. 3 Descriptive statistics for all constructs	70
Table 4. 4 Cronbach's Alpha Coefficient.....	75
Table 4. 5 Pearson's correlation matrix of Likert scale responses	88
Table 4. 6 Spearman's correlation Matrix	91

LIST OF FIGURES

Figure 2. 1 eThekweni Municipality 8-Point Plan	23
Figure 2. 2 eThekweni Municipality Audit Risk and Advisory Services Structure	26
Figure 3. 1 The Onion Model	45
Figure 3. 2 Map of eThekweni Metropolitan Municipality.....	48
Figure 3. 3 eThekweni Spatial Distribution	49
Figure 3. 4 eThekweni Population composition.....	50
Figure 3. 5 Population Pyramid: eThekweni Municipality Pyramid	50
Figure 4. 1 Age Statistics of the Respondents	64
Figure 4. 2 Gender of respondents.....	65
Figure 4. 3 Ethnicity (Race) statistics of respondents	66
Figure 4. 4 Years in current role.....	67
Figure 4. 5 Respondent's Educational Level.....	68
Figure 4. 6 Effectiveness of the internal audit unit in promoting transparency.....	77
Figure 4. 7 Effectiveness of the Internal Audit Unit in promoting transparency	78
Figure 4. 8 Effectiveness of communication by the internal audit unit to stakeholders	79
Figure 4. 9 Contribution of the internal audit unit to promoting good governance principles	79
Figure 4. 10 Decision-making skills of female leaders in the internal audit unit	80
Figure 4. 11 Effectiveness of female leaders within the internal audit unit in fostering accountability	81
Figure 4. 12 Strategic Planning Proficiency of Female Leaders within Internal Audit Unit.....	81
Figure 4. 13 Competence of female leadership in the Internal Audit Unit.....	82
Figure 4. 14 Impact of Female Leadership on the Performance of the Internal Audit Unit.....	83
Figure 4. 15 Motivation of team members by female leaders in the Internal Audit Unit.....	83
Figure 4. 16 Contribution of Female Leaders to Organisational Performance.....	84
Figure 4. 17 Enhancement of the effectiveness of Female Leadership in the Internal Audit.....	85
Figure 4. 18 Importance of gender-inclusive leadership for good governance	85
Figure 4. 19 Prioritising gender diversity for improved governance outcomes	86
Figure 4. 20 Impact of gender-inclusive practices on organisational performance.....	87

LIST OF ACRONYMS

AG (SA): Auditor General of South Africa

CAE: Chief Audit Executive

EMARAS: eThekweni Municipality Audit and Risk Assurance Services

IDP: Integrated Development Plan

IIA: Institute of Internal Auditors

IPPF: International Professional Practices Framework

ISPPIA: International Standards for the Professional Practice of Internal

LTDF: Long-term development framework

MFMA: Municipal Finance Management Act (Act 56 of 2003) MSA:

Municipal Systems Act (Act 32 of 2000)

OECD: Organisation for Economic Co-operation and Development

RSA: Republic of South Africa

FY: Financial Year

CHAPTER 1

INTRODUCTION AND OVERVIEW

1.1 INTRODUCTION

eThekwini Municipality is located in KwaZulu-Natal (KZN) along the eastern seaboard of South Africa. The eThekwini Metropolitan Area is the nation's third-largest metropolitan municipality, after Cape Town and Johannesburg. The region is geographically hilly, with numerous gorges and ravines and a small coastal plain. It shares borders with three provincial districts: uMgungundlovu to the west, iLembe to the north, and Ugu to the south (Cogta, 2020). In the KwaZulu-Natal, the only Category A Metropolitan Municipality is eThekwini Municipality (eThekwini Municipality, 2022), with 3.5 million residents and covering an area of approximately 2,297 km² (Statistics South Africa, 2023). eThekwini Municipality is separated into five MPRs (functional municipal planning regions) - the North, Central, South, Inner West and Outer West MPRs, in accordance with the 2020/21 Metropolitan Spatial Development Framework (eThekwini Municipality, 2023).

In South Africa, the notion of good governance is not new; it is included in several laws, such as the Municipal Structures Act (Act No. 117 of 1998), the Municipal Systems Act (Act No. 32 of 2000), and Chapter 7 of the Constitution (Act No. 108 of 1996) (Eglin and Ngamlana, 2015). According to Chapter 7 of the Republic of South Africa's Constitution, municipalities, which comprise the local governance domain, must be established across the Republic. Providing local communities with a government that is democratic and accountable is the goal of local government (Republic of South Africa (RSA), 1996). In the municipal setting, the pursuit of good governance is critical. This is especially true in the eThekwini Municipality, where various stakeholders and complex governance issues come together. It is impossible to effectively implement public administration/management and good governance without proficiency in both. In actuality, public administration and management support the idea of good governance, which is also supported by ideas like accountability, legitimacy, effectiveness, equity, and participatory government (Maloba, 2015). Organisations constantly strive to enhance governance structures to ensure good governance prevails. In municipal government, the MFMA (Act No. 56 of 2003) ensures that the financial operations of municipalities and other local government entities are managed in a sustainable and sound manner (South African Government, 2003).

Internal auditors in the public sector, particularly at eThekwini Municipality, are faced with face numerous challenges that hinder their effectiveness in promoting good governance and enhancing the effectiveness of the internal audit function. A critical issue highlighted in the Auditor General South

Africa's Management Report is the lack of consequence management for poor performance reporting, ineffective project management, and non-compliance with relevant legislation. This arises from the absence of effective oversight, coupled with inadequate monitoring and enforcement of consequence management, which has led to persistent issues in performance reporting, legislative compliance, and project management (Auditor General South Africa, 2024). The AG(SA)'s report underscores the reliance on Internal Audit to provide assurance on these matters, with Internal Audit conducting risk assessments, addressing key issues in the action plan, and ensuring the effective execution of internal audits (Auditor General South Africa, 2024). However, in the public sector more especially in an environment like eThekweni Municipality the Internal Audit function also faces significant challenges, including political pressure that can undermine its independence. Such pressures can compromise the objectivity of the audits, limiting the auditors' ability to highlight and address corruption or inefficiencies. Furthermore, the lack of sufficient accountability mechanisms in some instances means that audit findings are not always acted upon timeously, rendering the internal audit unit less effective as a tool for governance and organisational improvement. This lack of adequate and timeous follow-up on audit recommendations can perpetuate inefficiencies and governance failures. In addition, public perception and the need for transparency create further challenges. Ensuring that audit findings are communicated clearly and transparently, while maintaining public trust, can be difficult, particularly when audits expose weaknesses or failures in the municipality's operations. Public scrutiny may influence how audit findings are handled, sometimes leading to challenges in addressing the full scope of the issues identified. Internal Audit also faces difficulties in collaborating with other governance structures within the municipality. When these structures are not aligned or there is poor communication, internal audits may not be fully integrated into the broader governance framework, reducing their overall impact. Finally, the complexity of regulations and policies that municipalities are subject to adds another layer of difficulty. Internal auditors must remain up to date with evolving laws and regulations, ensuring that audits are conducted in a manner that is both efficient and comprehensive, while also ensuring compliance with these dynamic legal frameworks. Together, these challenges highlight the critical need for stronger support for Internal Audit functions to ensure they can effectively contribute to promoting governance, improving accountability, and mitigating risks within the municipality.

Leadership is one of the many variables that affect good governance, especially in the internal audit field. It is critical that leaders realise that internal audits can ensure their organisation's quality through good corporate governance (Dubihlela and Tjivau, 2021). In the local sphere of governance, the accounting

officer is accountable for ensuring that the administration of finances and the governance of a municipality are conducted effectively and in accordance with the relevant laws, regulations, and standards. They are tasked with overseeing the entity's financial management, and must take all necessary measures to ensure that all resources are utilized effectively, efficiently, economically, and transparently, and that complete and accurate records are maintained; ensuring the organisation has and keeps up transparent, efficient, and successful internal control and financial management systems; and that internal audits adhere to and function in line with any established guidelines and standards (South African Government, 2003). The IIA defines “internal auditing as an independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes” (Institute of Internal Auditors, 2024: p.12).

According to Dubihlela and Mukono (2022), corporate governance promotes moral conduct that complies with legal requirements. In line with the provisions of section 165(1) of the MFMA, a municipality's internal audit unit is required to prepare a risk-based audit plans for each financial period (South African Government, 2003). All aspects of a municipality's financial, operational, risk management, governance, and information systems may be examined by auditors, who are required to have access to the required resources, staff, activities, records, property personnel, various accounting officers, and officials (eThekweni Municipality, 2023). For the 2023/24 financial year, the Office of the Auditor General (SA) in its audit report issued an unqualified audit opinion with material findings for eThekweni Municipality. These material findings primarily revolve around non-compliance with laws and regulations, weaknesses in internal controls, and concerns regarding performance management, particularly about the municipality's reporting on its performance, service delivery, and achievement of objectives (Auditor General South Africa, 2024). In the eThekweni Municipality's management report, the Office of the Auditor General (SA) emphasized that there was insufficient improvement in the municipality's control environment, particularly in leadership and performance management. Despite recommendations from the previous year, limited progress was made in addressing key issues identified in the control environment (Auditor General South Africa, 2024). Given the emphasis on the lack of effective consequence management and insufficient improvement in leadership areas, the role of female leadership in enhancing internal audit effectiveness becomes even more significant. Female leaders in internal audits can play a crucial role in promoting a culture of accountability, improving oversight, and addressing gaps in performance reporting and compliance.

In recent times, there has been a distinct change in corporate governance towards inclusivity and gender

diversity, recognising the unique viewpoints and competencies that female leaders and managers have to offer, especially in the internal audit field. According to Volmink (2024), women in internal audit leadership roles and board positions enhance a firm's reputation, leading to higher corporate social responsibility ratings. A somewhat debated perspective suggests that female executives often exhibit stronger transformational leadership qualities than their male counterparts. Additionally, their leadership style fosters greater cooperation with subordinates and improves earnings quality. Female managers and professionals act as catalysts for change, drive policy reforms, and strengthen monitoring mechanisms. Their expertise in internal auditing enhances corporate governance frameworks and improves financial reporting quality. This has significant implications for shareholders, as women enhance monitoring, drive value creation, and protect investor rights. Greater transparency, in turn, increases shareholder and investor confidence. In emerging and developing economies, such as many African nations, regulators should encourage appointing female directors with accounting expertise to leadership roles within audit committees (Volmink, 2024). Female leaders are often associated with collaborative leadership styles, high ethical standards, and greater emphasis on transparency, all of which align with the core principles of good governance in internal auditing. While there has been increased attention to the role of female leaders in improving organisational outcomes, the link between gender diversity and good governance in internal auditing can be further clarified through the tangible impacts of female leadership. According to Amin et al. (2022), corporate governance efficiency and effectiveness can be influenced by the composition of an organisation's governance board committees, gender diversity within the board, and its subcommittees. These factors are among the most pressing concerns for stakeholders, shareholders, and managers. The research reflects that women may adopt a different leadership approach than men, often demonstrating greater collaboration, fostering participative decision-making, and exhibiting higher ethical responsibility, which can help mitigate board conflicts. Additionally, the study found that gender diversity within audit committees enhances their effectiveness, encourages openness and information sharing among members, addresses social identity challenges, increases participation in decision-making, and ultimately leads to better overall performance than non-diverse boards (Amin et al., 2022).

Despite this, the statistics gathered every year by the Inter-Parliamentary Union highlight a marked underrepresentation of women in legislative bodies, as well as an unequal and slow growth in their involvement over time (United Nations Women, 2022). There is also growing recognition of the influence of leadership, particularly the contribution of females in leadership roles, on internal audit effectiveness and achievement of good governance outcomes as a driver for improving good governance and promoting effective oversight and accountability mechanisms. In the internal auditing profession, as in other fields, the gender ratio in leadership roles varies significantly across regions and countries within those regions. While men and women are equally likely to work in publicly traded organisations, notable disparities exist in privately held

and public sector organisations (Christ, 2016: p. 14).

Research indicates that women in leadership positions often cultivate collaborative, ethical, and transparent environments, which are crucial for the success of internal audit functions. A study by Eagly and Carli (2003) suggests that the transformational leadership styles of female leaders typically result in improved ethical decision-making, aligning with the fundamental values of internal auditing. The increasing representation of female leaders in municipal governance and internal auditing is changing the landscape of internal audit practices. According to research by Christ (2015: p.15), women are more likely to work as internal auditors or manage internal audit departments in the public sector or educational services than in other industries. Research on female leadership indicates that women in executive positions often prioritise ethical governance, risk management, and transparency. These are core elements of effective internal auditing (Eagly and Carli, 2007). Female leaders are also linked to stronger compliance policies and a greater commitment to corporate accountability (Adams and Ferreira, 2009). Barua et al. (2010) found that companies with female Chief Financial Officers (CFOs) were likelier to adopt conservative financial reporting practices and demonstrate stronger internal controls. This suggests that female leadership can positively impact audit practices by reducing financial misstatements and fostering robust governance mechanisms. Additionally, research by Gavius et al. (2012) revealed that gender-diverse audit committees enhance the quality of financial reporting and reduce the likelihood of fraudulent activities. Their findings indicate that female leaders in governance and audit roles contribute to more thorough oversight and adherence to auditing standards. Female leadership impacts internal audit functions in various ways. When it comes to interacting with clients, managing teams, and communicating with management, female leaders tend to be collaborative, empathetic, attentive, and team-oriented; they bring unique perspectives that differ from those of men, and this diversity of thought enhances value and leads to better outcomes. When women supervise internal audit departments, they often recognize the importance of work-life balance for all employees. When women supervise the internal function, they usually understand the significance of work-life balance for all employees (Christ, 2016: p.31)

A lot of organisations understand how important it is to have an internal audit department that represents the clients they serve, and this is highlighted in research by Christ (2015), which reflected that many Chief Audit Executives (CAEs) highlighted how female internal audit leaders often acknowledge the importance of work-life balance, collaborate with their staff to ensure reasonable flexibility and implement innovative work solutions to support balance effectively. Female CAEs frequently lead by example, advocating for work-life balance among their staff. Additionally, these initiatives can make internal audit function leadership more representative of the communities they serve. Roundtable participants noted that women offer a unique perspective to the internal audit profession, benefiting the department and the organisation. Traits traditionally associated with femininity, such as openness, caring, and thoughtfulness, help make auditees and staff feel at ease when sharing, confiding, and

collaborating. Women are also seen as empathetic toward employees' work-life balance concerns, allowing them to introduce creative solutions and accommodate diverse priorities in the workplace. Additionally, participants acknowledged that being female brings distinct advantages to internal auditors, as many organisations have recognized the need for greater diversity, particularly from a female perspective. As a result, women are sometimes explicitly sought after to bring their skills to the internal audit function (Christ, 2015: p.15).

Despite the progress made towards gender equality and the mechanisms put in place to ensure female gender representation in leadership positions, women are still underrepresented in the upper levels of municipal governance in South Africa. The United Nations working paper on women's representation in local government noted that very few nations have achieved gender parity in local decision-making bodies. Laws enforcing gender quotas have a considerable positive influence on the representation of women in local government, however, especially in Asian and African nations, and can break the gender leadership cycle (United Nations Women, 2022). eThekweni Municipality is committed to achieving gender representation in leadership roles, which is reflected in its 2023/24 Annual Report. According to the performance information from the Human Capital Unit, female representation in Senior Management (TK 16 - 18) exceeded the target, reaching 192 compared to the targeted 175 (110%). Despite progress in gender representation, the underrepresentation of women in top leadership roles persists as disparities remain at both Top Management (TK 19 - 25), where 44 out of the 60 targeted positions were occupied by women (73%), and Middle Management (Professionally Qualified TK 14 - 15), where 437 out of the planned 502 positions were occupied by female leaders (87%) (eThekweni Municipality, 2024: p. 388). Over the past three fiscal years (2021/2022, 2022/2023, 2023/2024), female representation in leadership within eThekweni Municipality has exhibited varied trends across different management levels. In Middle Management (TK 14 - 15), female representation initially decreased from 475 in FY 2021/22 to 428 in FY 2022/23 before experiencing a modest recovery to 437 in FY 2023/24 (eThekweni Municipality, 2024: p. 389). This fluctuation highlights the challenges in maintaining consistent gender diversity at this level, although the recent increase suggests a positive trend. In Senior Management (TK 16–18), female representation has consistently risen, from 165 in FY 2021/22 to 192 in FY 2023/24, reflecting successful initiatives to improve gender inclusivity in leadership roles. Conversely, in Top Management (TK 19–25), female representation has slightly declined from 46 in FY 2021/22 to 44 in FY 2023/24, signaling persistent challenges in achieving gender parity at the highest levels of leadership (eThekweni Municipality, 2024: p. 389). This trend analysis emphasizes the need for targeted strategies to address gender representation gaps, particularly in Top Management, to promote inclusive leadership and enhance governance effectiveness within the municipality.

The advancement of women into leadership roles within local government is often hindered by several

barriers that impact their ability to contribute effectively to internal audit and governance. According to Christ (2016: p. 35), women in leadership must navigate historical and cultural challenges. Cultural norms influence the acceptance of women in the workforce and leadership roles. These cultural and historical factors are particularly significant in regions where women have traditionally been regarded as subordinate to men, such as parts of Africa and South Asia (Christ, 2016: p. 36). A major challenge is gender bias and stereotypes, which continue to shape both organisational and societal perceptions of leadership, often privileging men over women. This bias is evident in several ways, such as unconscious discrimination during hiring, promotion, or performance evaluation processes (Eagly and Karau, 2002; Smith, 2021). In many local government institutions, the workplace culture tends to be male-dominated, resulting in environments where women may be excluded from essential networks, lack mentorship, or experience direct gender-based discrimination. These factors can impede their professional development (Adams and Funk, 2012; Meyerson and Fletcher, 2000). Addressing these obstacles is crucial to understanding the challenges female leaders face and recognising their impact on the effectiveness of internal auditing and governance in local government settings.

While some studies on gender diversity's effects on aspects of corporate governance have been conducted, there is still a significant knowledge vacuum regarding how it specifically affects internal audit effectiveness. Moreover, knowing how female leaders and managers affect internal audit effectiveness in a time of increased scrutiny of organisational conduct and accountability is crucial. By exploring the complex relationship between the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. This research attempts to close this gap within eThekweni Municipality. This research also aims to contribute valuable insights to academic scholarship and practical policymaking, thereby encouraging a deeper understanding of the various aspects of modern governance structures.

1.2 STATEMENT OF THE PROBLEM

The eThekweni Municipality is grappling with several organisational problems as a result of issues of governance, poor risk management, and a weak control environment. Indeed, the municipality received unqualified audit opinions with material findings for the five financial periods ending 2018 to 2022 (Auditor General South Africa, 2022). The Auditor General South Africa, (2024) defines an unqualified audit opinion as an opinion that means that the audited annual financial statements are free from material misstatements. However, unless the Office of the AG(SA) issues a clean audit opinion, there are findings related to either the reporting on predetermined objectives, non-compliance with legislation, or both (Auditor General South Africa, 2024). There must be no significant misstatements in the financial statements that are presented for auditing.

Financial statements that contain inaccurate or missing information are referred to as misstatements. As such the municipality has not obtained a clean audit opinion. Highlighting that there are governance issues impeding it from obtaining the clean audit opinion from the office of the Auditor General (SA). The provincial government has invoked the Constitution Section 154 (1) for eThekweni Municipality, which states that the municipality's ability to run its own affairs, exercise its authority and carry out its duties, must be supported and strengthened by the national government and provincial governments by legislation and other means. To promptly fix the problems affecting the eThekweni Metro, the head of state of the Republic of South Africa established a working group with the ministers of the relevant portfolios to work alongside the metro and business (The Presidency, 2024). Issues that have recently been reported on by the media include a dysfunctional economic committee (Magubane, 2022), governance problems, and fraudulent qualifications (Magubane, 2023).

Good governance is necessary if the municipalities in South Africa are to operate competently and efficiently. Effective governance, in the opinion of Matshabaphala (2014), is predicated on essential traits, including democracy, openness, participation, equity, responsiveness, and a consensus-oriented mindset. South African corporate governance is addressed in the King Report IV (2016), which describes corporate governance as the governing body's principled and efficient leadership in achieving the following government outcomes: a culture of integrity, high performance, effective oversight, and organisational credibility. Section 195 of the Constitution (1996) lists accountability, representation, participation, fairness, impartiality, development orientation, effectiveness, efficiency, and public accountability as good governance's core values and tenets.

In the consolidated AG (SA) general report on local government audit results for 2020-21 published by the Auditor General, the eThekweni Municipality obtained an unqualified opinion with significant managerial findings (Auditor General South Africa, 2022). This outcome is consistent with the 2019-2020 performance. That the municipality keeps failing to receive a clean audit demonstrates that there are issues with sound corporate governance. In the Auditor General's consolidated general report on local government audit outcomes for 2020-21, compliance with legislation in the AG report has a disclaimer opinion issued against with findings due to material irregularities (Auditor General South Africa, 2022). As the declining state of corporate governance has become one of the critical areas of concern for the city administration in recent years, the need for transparent and responsible governance highlights the importance of the City's internal audit in preserving its organisational integrity. The strategic objectives of the internal audit function of eThekweni Municipality are "to provide an efficient and effective value-added assurance and advisory services; promote and enhance a culture of risk management and good governance" (EMARAS, 2021: p. 10).

Despite the potential benefits, female leaders in governance roles or in municipal leadership often face structural and cultural barriers, including gender biases, limited access to leadership opportunities, and challenges in influencing traditionally male-dominated decision-making structures. These barriers may impact the effectiveness of female leadership in driving governance improvements. Despite ongoing efforts to enhance governance at eThekweni Municipality, persistent challenges such as weak accountability mechanisms, limited transparency, ethical concerns, timely acceptance and implementation of internal audit recommendations, and inadequate control environment concerns continue to hinder effective oversight. This lack of follow-through can perpetuate inefficiencies and governance failures. Research suggests that gender diverse leadership can play a central role in addressing these governance issues by fostering a culture of accountability, integrity, enhancing transparency, and promoting ethical decision-making. Female leaders are often associated with ethical decision-making, stakeholder engagement, and promoting compliance with governance frameworks. In municipalities where women have assumed leadership roles in internal auditing, such as eThekweni Municipality (and Umzimvubu Local Municipality for example) where the CAE is a female and there are various female leaders, improvements in compliance, risk management, and governance controls have been observed. Studies have shown that female audit leaders often emphasize ethical oversight and stakeholder engagement, which are critical in ensuring municipal accountability.

Much is known about the value of gender diversity in leadership, yet while existing research has examined various aspects of internal auditing within municipalities, there remains a notable gap in the literature regarding the integrated examination of the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. This study seeks to bridge this gap by investigating the role of female leadership on internal audit efficacy and good governance practices within the context of this study.

1.3 RATIONALE AND SIGNIFICANCE OF THE STUDY

Maintaining good governance principles in eThekweni Municipality depends heavily on the performance of its internal audit unit. An effective internal audit is critical to reduce risks, ensure compliance, and improve organisational performance. Even though the importance of good governance to an organisation's success is becoming more recognised, little is known about the precise effect of female leadership on enhancing internal audit effectiveness and promoting good governance. By investigating how female leadership competencies contribute to the effectiveness of the internal audit unit in eThekweni municipality, thereby promoting good governance, this research seeks to fill this gap, thus informing strategies and providing guidance for promoting better governance outcomes in eThekweni Municipality. The study's conclusions could guide the creation of policies and organisational procedures that would

improve governance efficiency in the eThekweni Municipality, as policymakers and organisational leadership can create focused policies to support gender diversity in leadership and enhance governance frameworks by pinpointing how female leadership affects the internal audit outcomes. Numerous advantages, such as improved decision-making, innovation, and stakeholder engagement, have been linked to gender diversity in leadership. By clarifying the role and influence of female leadership on internal audit effectiveness, this research can assist the municipality in optimising its governance structures and procedures, thereby improving organisational outcomes. The study makes a valuable contribution to the promotion of gender-inclusive leadership in eThekweni by showing the beneficial role of female leaders in enhancing internal audit effectiveness and promoting good governance practices in eThekweni Municipality, South Africa, thereby promoting more inclusive and equitable organisational cultures.

The findings of the study can provide insights for policy development and organisational practices to enhance governance effectiveness in eThekweni Municipality. By identifying the specific mechanisms through which female leaders impact internal audit outcomes, policymakers, and organisational leaders can develop targeted strategies to promote gender diversity in leadership and improve governance frameworks.

1.4 RESEARCH AIM

The aim of this study is to explore the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

1.5 RESEARCH OBJECTIVES

- To assess the effectiveness of the eThekweni Municipality's Internal Audit Unit in promoting the principles of good governance.
- To determine the leadership competencies of female leaders within eThekweni Municipality's Internal Audit Unit.
- To examine the relationship between female leadership and internal audit performance within eThekweni Municipality.
- To provide a framework for policymakers and organisational leaders at eThekweni Municipality that promotes good governance through gender-inclusive leadership practices.

1.6 RESEARCH QUESTIONS

- How effectively does the eThekweni Municipality's Internal Audit Unit promote the principles of good governance?
- What leadership competencies do female leaders possess within eThekweni Municipality's Internal Audit Unit?

- What is the relationship between female leadership and the performance of the Internal Audit Unit at eThekwini Municipality?
- What are the key elements of a gender-inclusive leadership framework that can enhance good governance at eThekwini Municipality?

1.7 RESEARCH HYPOTHESES

Hypotheses are crucial in guiding research by providing a structured framework for the study. According to Saunders et al. (2009: p.482), a hypothesis is a claim that may be tested. Creswell and Creswell (2018: p. 44) concur that a hypotheses is a prediction made by the researcher regarding the anticipated results of the relationships between variables. The following hypotheses were formulated for this study:

H1: The effectiveness of eThekwini Municipality's Internal Audit Unit in promoting good governance is positively associated with the presence of female leadership within the unit.

H2: Female leaders within eThekwini Municipality's Internal Audit Unit possess leadership competencies that significantly enhance the unit's performance in promoting transparency, accountability, and integrity.

H3: There is a positive relationship between the leadership style of female leaders in eThekwini Municipality's Internal Audit Unit and the overall performance of the Internal Audit Unit in terms of governance outcomes.

H4: A gender-inclusive leadership framework contributes to enhancing good governance practices at eThekwini Municipality by fostering improved audit effectiveness and decision-making processes.

The study examines the relationship between female leadership, enhancing internal audit effectiveness, and promoting good governance at eThekwini Municipality by identifying key independent and dependent variables. The independent variables include female leadership, which encompasses leadership styles, competencies, decision-making approaches, and gender-inclusive leadership practices promoting diversity and inclusion. The dependent variables are internal audit effectiveness, measured by the unit's ability to enhance governance, risk management, control processes, and promoting good governance, assessed through principles such as transparency, accountability, and integrity. Literature suggests that female leaders often adopt transformational and participative leadership styles associated with enhanced ethical behaviour, improved risk management, and stronger oversight mechanisms (Eagly and Carli, 2007; Adams and Ferreira, 2009). Within the internal audit function, effective leadership is crucial for ensuring the timely resolution of audit recommendations and fostering organizational accountability (Institute of Internal Auditors [IIA], 2020). Additionally, female leaders have been found to exhibit competencies such as ethical leadership, strategic decision-making, and collaboration, which enhance audit performance and governance outcomes (Hoch et al., 2018). Furthermore, research highlights that

gender-inclusive leadership frameworks contribute to greater transparency and reduced corruption risks in public sector governance (World Bank, 2018; United N Women, 2019). By empirically testing these relationships, this study aims to provide insights into the role of female leadership in strengthening internal audit effectiveness and promoting good governance, ultimately informing policy recommendations for gender-inclusive leadership at eThekweni Municipality.

1.8 RESEARCH LIMITATIONS

The research heavily relies on data, however limitations in accessing relevant, accurate, and sufficient data can hinder progress. How results are interpreted in the municipal environment may be influenced by attitudes on gender and leadership positions. During the research period, there were no changes in the municipality's leadership ensuring continuity and consistency in data collection and analysis. The study was limited to the eThekweni Municipality, situated in the province of KwaZulu-Nata, South Africa, which may affect the generalizability of the findings to other municipalities with different governance structures. To minimize bias, purposeful sampling was employed to ensure that participants with relevant expertise and experience were included in the study. This approach helped enhance the validity of the findings by selecting respondents who were well positioned to provide informed perspectives on female leadership, internal audit effectiveness, and good governance. Additionally, survey questions were carefully structured using neutral language and standardized response options to encourage objective and accurate responses.

1.9 DISSERTATION OUTLINE

Chapter 1 – Study Overview

This chapter introduced the research topic and objectives, as well as the significance of the study and its structure. The methodology was then outlined, before research aims and objectives were discussed, and the research questions were introduced.

Chapter 2: Literature Review

This chapter reviews the existing literature on good governance, internal audit effectiveness, and the influence of female leadership.

Chapter 3: Research Methodology and design

This chapter describes the research methodology employed, covering the research design and methods of collecting data, sampling techniques, and data analysis procedures.

Chapter 4: Data Presentation and Analysis

This part of the study, provides the data analysis and discusses the study's findings.

Chapter 5: Findings, Recommendations and Conclusions

This chapter summarises the key findings of the study, provides a conclusion, and offers recommendations for future research areas.

CHAPTER 2

LITERATURE REVIEW

2.1 INTRODUCTION

In today's working environment, female leaders often bring diverse perspectives to the table. A distinct change in good corporate governance towards inclusivity and gender diversity has led to a recognition of the unique viewpoints and competencies that female leaders and managers have to offer, especially in the internal audit field.

This literature review explores the role of female leadership in enhancing internal audit effectiveness and promoting good governance. It is structured into five key sections. The first section outlines the theoretical framework underpinning the study and the empirical review was conducted per research objective. The second examines the municipal legislative framework and the functioning of internal audit. The third focuses on eThekweni Municipality, analysing its internal audit function and overall internal audit effectiveness. The fourth section explores principles of good corporate governance. Finally, the fifth section investigates leadership, with a particular focus on female leadership through the lens of transformational leadership theory. It also examines gender differences in leadership styles and the contributions of female leadership to internal audit effectiveness.

2.1.1 THEORETICAL FRAMEWORK

A wide range of governance and public management frameworks related to local government are explored in the existing literature. This study draws upon selected theoretical and governance frameworks that align with its research focus. Specifically, the research is grounded in Transformational Leadership Theory, the Corporate Governance Framework as articulated in King IV (Institute of Directors South Africa, 2016), internal audit effectiveness models such as the International Professional Practices Framework (IIA, 2017), Institutional Theory, Agency Theory and Gender leadership Theory. Based on these frameworks and theories, along with relevant quantitative factors, the research hypotheses were developed.

The provision of internal audit services is critical for ensuring that good governance is maintained in the municipal environment. The eThekweni Municipality receives an objective and independent assurance service from its internal audit function, which is essential if stakeholders, including the residents of eThekweni, taxpayers, and other oversight bodies, are to have faith in the integrity of the municipality's activities. The internal audit team also ensures that those charged with governance are held accountable for

their actions and decisions by enhancing accountability and promoting a culture of compliance.

This research examined the research topic through the following theoretical frameworks:

Transformational Leadership Theory: According to the transformational leadership theory, influential leaders use their vision, charisma, and personal qualities to inspire and motivate people to accomplish their shared objectives. The role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa and the organisational results in the context of this proposed study were examined through the lens of transformational leadership theory. Transformational female leaders possess the capacity to enhance the internal audit function's capacity to serve as an agent of positive change and organisational excellence by using visionary leadership, empowerment, creativity, fostering relationships, and talent development. Through their role and influence, female leaders can enable auditors to take ownership of their work, advance their careers, and provide unique insights into audit projects. More job satisfaction, improved morale, and a strong dedication to the municipality's objectives might also result, ultimately leading to good governance at eThekweni Municipality. Female leaders in internal audit can further leverage their interpersonal skills to build trust, credibility, and rapport with audit clients, management, oversight bodies, and other stakeholders. Female leaders have a visionary approach to leadership which often emphasize collaboration and inclusivity when setting and communicating a vision and research by Eagly and Johannesen-Schmidt (2001), concur that while men are more likely to embrace a directive leadership style, which is characterized by task-oriented behavior, women leaders are more likely to adopt a democratic leadership style, which is characterized by participatory decision-making. Female leaders prioritize mentorship and nurturing, aiming to empower team members by focusing on personal growth and skill development and research by Helgesen (1995) supports this women are more likely to focus on the human aspect of organisational development and nurture and develop their staff members' abilities which differs from male leaders.

Governance Principles: The King IV code on Corporate Governance for South Africa provides a framework for good corporate governance and principles. The foundation of this framework is well-established good governance precepts, including effectiveness, accountability, transparency, and integrity. This enabled the researcher to examine the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

Internal Audit Effectiveness Models: The Institute of Internal Auditors' IPPF provided a structured method for assessing the effectiveness of the eThekweni Municipalities internal audit team's performance.

Institutional Theory: This theory looks at how organisations' practices and behaviours are shaped by them. In the context of this study, this theory was used to examine how eThekweni Municipality's institutional factors affect the adoption of gender-inclusive leadership practices, and how these practices impact the promotion of good governance.

Agency Theory: This theory assesses the dynamics between principals (such as shareholders or owners) and agents (such as managers or executives) within an organisation. In relation to this study, this theory was relevant as it helped the researcher understand the role of female leadership in enhancing internal audit effectiveness and promoting good governance within eThekweni Municipality, South Africa. It did so by highlighting how effective governance structures, oversight, and leadership styles can bridge gaps in interests between various stakeholders. In the context of internal audits and governance, the agency theory sheds light on how leaders, particularly female leaders, address conflicts of interest, enhance accountability, and ensure that agents (such as department heads and municipal managers) are acting in the best interest of the principals (such as the public, city council, or stakeholders).

Gender and Leadership Theory: This theory was used to examine how gender influences leadership styles, behaviors, and effectiveness within organisational settings. This theory suggests that men and women often exhibit different leadership traits and approaches, shaped by societal expectations and gender roles. In the context of the eThekweni Municipality, applying this gender and leadership theory helped the research understand how female leaders in internal auditing positions brought unique qualities such as empathy, collaboration, and communication to their roles. These traits are crucial in promoting good governance, transparency, and accountability. Female leaders foster a more inclusive and supportive environment, enhancing audit effectiveness by improving cooperation across departments, encouraging the timely implementation of audit recommendations, and cultivating a culture of integrity.

The above theoretical frameworks are incorporated into this research to offer a thorough understanding of the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. These frameworks serve as the foundation for analysing and interpreting the research objectives, guiding the investigation into the interplay between the role of female leadership, leadership styles, audit functions, internal audit effectiveness and good governance outcome.

2.1.2 EMPIRICAL REVIEW

The role of women in leadership in corporations, specifically in the internal audit function, has attracted attention over the years. Evidence suggests an association between the increase in gender diversity among

leaders and the enhancement of audit performance, ethical decision-making, and overall corporate governance systems (Kim and Starks, 2016). For internal audit departments of organizations that desire more accountability and transparency, women are proving to be very beneficial for compliance, risk management, and overall financial integrity. Increased focus on internal audit functions as an area of concern of upper-level management has resulted in far greater focus on ethical practices and audits among females. Studies have noted that women, as a stereotype, are claimed to be more ethical and, therefore, less likely to commit financial fraud and misrepresentation (Collins, 2000; Wahid, 2019). Internal auditors, as leaders in ethics, can curtail the unethical practices of a corporation. Since female leaders possess a greater strength in morality, audit practices are more likely to be kept free from collusive fraud and less likely to be treated as secretive.

Research indicates that women in leadership positions show a higher tendency to be risk averse than their male counterparts Byrnes et al. (1999). Having a higher inclination to be risk averse allows women to have a more cautious approach to decision making, which is particularly beneficial in an internal audit function. Risk identification and management are vital in the internal audit function so that good decisions can be made in an atmosphere of caution. Studies have shown that companies with female executives at the top often implement stricter internal monitoring systems, resulting in better financial oversight and corporate governance (Adams and Ferreira, 2009). It seems that having more gender diversity among leaders can foster a more cautious approach, ultimately improving the effectiveness of internal audit processes. The presence of female leadership in the internal audit function is also vital for enhancing the quality of financial reporting. Evidence suggests that organizations with female executives and board members demonstrate higher levels of financial transparency and accuracy in their reporting (Francis et al., 2015; Wahid, 2019). In fields like auditing, ensuring financial integrity is paramount. The involvement of women in leadership roles within internal audit committees ensures that financial statements are rigorously reviewed, thereby reducing the likelihood of errors and misstatements.

Studies have found a correlation between diverse leadership and enhanced governance standards. Big Four auditing companies recognize that gender diversity contributes to a company's reputation and indicates professionalism and high standards (Edgley et al., 2016). Audit committee members who are women generally participate more actively in oversight tasks, requiring management to be more accountable (Kim and Starks, 2016). Active engagement by stakeholders helps to build a more robust governance structure, thus ensuring that companies follow established guidelines and comply with relevant regulations. Female leadership also contributes to building trust among stakeholders and enhances transparency within a company. Research indicates that diverse leadership teams are viewed as more accountable and responsible, ultimately boosting a company's reputation (Dalton et al., 2014). Investors and regulatory bodies generally have more faith in companies prioritising promoting gender

equality among their leaders. More effective governance results are achieved when organisations with varied leadership models incorporate honest and open business methods organisations.

Despite the established advantages of female leadership in internal audit efficiency and governance, obstacles still exist. Barriers based on gender continue to restrict women's opportunities for advancement to leadership roles, especially in fields where men are predominantly represented, like auditing (Dalton et al., 2014). Research in this field has shown that over 65% of studies rely on gender as a proxy variable, neglecting the intricacies of gender diversity (Brammer et al., 2007). Research into the long-term effects of women in leadership roles on the performance of internal audits should be the focus of future studies, examining how mentorship and training initiatives can increase the representation of women in auditing positions and investigating the influence of gender diversity in areas beyond finance and auditing.

In conclusion, empirical evidence overwhelmingly confirms the positive impact of female leadership on the effectiveness of internal audits and the promotion of good governance practices. Female leaders bring ethical direction, more rigorous monitoring, and a risk-aware approach that enhances audit procedures. The presence of female executives leads to enhanced financial reporting quality, increased stakeholder trust, and corporate transparency. The importance of inclusive leadership strategies persists as organisations increasingly appreciate the benefits of gender diversity, thereby underpinning the necessity of effective governance structures.

Empirical Review of the Study Objectives

2.1.2.1 Effectiveness of eThekweni Municipality's Internal Audit Unit in Promoting Principles of Good Governance

Empirical studies highlight the role of internal audit units in fostering good governance through accountability, risk management, and compliance monitoring (Christopher, 2019). Internal audit effectiveness is often evaluated by its ability to detect fraud, ensure regulatory adherence, and provide strategic insights for management (Abbott et al., 2012). Research indicates that municipalities with well-structured internal audit units exhibit stronger governance frameworks, minimizing corruption and financial mismanagement (Van der Nest et al., 2008). However, challenges such as limited resources, political interference, and inadequate training hinder internal audit effectiveness in local government structures (Mihret and Yismaw, 2007).

2.1.2.2 Leadership Competencies of Female Leaders in eThekweni Municipality's Internal Audit Unit

Leadership qualities in internal audit activities are the ability to make decisions, ethical values, and

managerial capabilities. Evidence shows that female leaders practice a collaborative leadership approach, which enhances team performance and creates trust within organizations (Eagly, 2007). Female auditors exhibit higher ethical awareness and integrity, which has the consequence of reducing financial misreporting (Francis et al., 2015). Moreover, research showed that women in leading roles tend to apply transformational leadership strategies while encouraging employee engagement as a key aspect in improving organizational effectiveness (Bass, 2006). Nevertheless, despite the advantages, women working in the auditing industry exhibit gendered challenges in the form of unconscious bias and the lack of mentorship the field offers, which can hinder professional progress (Dalton et al., 2014).

2.1.2.3 Relationship Between Female Leadership and Internal Audit Performance

Empirical evidence supports the positive impact of gender diversity on audit performance. Women in leadership positions are associated with more rigorous financial oversight, lower risk tolerance, and enhanced transparency in audit processes (Adams and Ferreira, 2009). Organizations with female representation in audit committees tend to implement stricter monitoring mechanisms, reducing financial fraud and non-compliance risks (Wahid, 2019). Additionally, diverse leadership teams contribute to better decision-making outcomes by incorporating multiple perspectives in risk assessment and governance policies (Kim and Starks, 2016). Despite these advantages, the underrepresentation of women in senior audit roles remains a concern, limiting their influence on audit performance at higher levels of decision-making (Brammer et al., 2007).

2.1.2.4 Framework for Gender-Inclusive Leadership to Promote Good Governance

The integration of gender-inclusive leadership frameworks in governance structures has been widely advocated in empirical studies. Research suggests that organizations prioritizing gender diversity in leadership cultivate stronger corporate cultures, ethical practices, and stakeholder trust (Byrnes et al., 1999). Policymakers have been urged to implement mentorship programs, leadership training, and inclusive recruitment policies to enhance female participation in internal audit functions (Edgley et al., 2016). Studies also emphasize the importance of fostering a knowledge-sharing culture where female leaders can contribute to governance reforms and policy development (Christopher, 2019). Implementing structured gender policies within eThekweni Municipality's internal audit unit could improve governance outcomes and reinforce accountability mechanisms.

This empirical review underscores the critical role of female leadership in strengthening internal audit functions and governance structures.

2.2 THE MUNICIPAL LEGISLATIVE FRAMEWORK

2.2.1 Constitutional Requirements

The legal framework that underpins and governs the public sector consists of laws, rules, administrative orders, and other jurisdiction-specific regulatory needs (Institute of Internal Auditors, 2024: p.2). South Africa is a democracy based on the constitution, with a comprehensive legal framework that supports the ideals of justice, equality, and human rights. The Constitution of the South Africa is the ultimate law of the land. After being approved by the Constitutional Court (CC) on December 4, 1996, the Constitution came into force on February 4, 1997. The provisions of the Constitution cannot be superseded by any other law or government action (South African Government, 2024).

The country's laws and regulations are designed to uphold law and order, defend residents' rights, and foster social and economic advancement. The stability and development of an atmosphere that promotes the success of both people and enterprises depend heavily on this legal framework. Chapter 3 of the Constitution makes provision for the three different spheres of government - national, provincial, and local – which are unique, interconnected, and interrelated (Republic of South Africa, 1996). The Constitution defines these levels of government as distinct, interdependent, and related entities with legislative and executive authority over their respective domains (Mlambo and Maserumule, 2024). The Intergovernmental Relations Policy Framework of 2005 states that the local government must function in a unique, integrated, and interdependent manner with other spheres of government in order to fulfil its constitutional duty (Tshishonga, 2021).

Municipalities make up the local government domain, which must be established over the Republic's whole territory. Providing local communities with a democratic and accountable government is the goal of municipal government (Republic of South Africa, 1996). The mandate of eThekweni Municipality is derived from this constitutional requirement. Section 152 (1) of the Constitution sets out the objectives of each municipality:

- To provide local communities with access to a democratic and an accountable government.
- To ensure the continuous and sustainable delivery of services to communities.
- To encourage social and economic advancement.
- To foster a secure and healthy environment
- To promote local communities' and community organisations' participation in matters of municipal government (Republic of South Africa, 1996).

Section 102 (1)(1) establishes provisions for local communities to have democratic and accountable government, while Section 155 (1) makes provisions for three categories of municipalities:

- Category A: Pertaining to Metropolitan municipalities.
- Category B: Pertaining to Local municipalities
- Category C: Pertaining to District municipalities.

In line with the above categorisations, eThekweni Municipality is the sole Category A metropolitan municipality in KwaZulu-Natal (eThekweni Municipality, 2023).

A municipality is required under Section 153 (1)(a) of the Constitution to organise and administer its budgetary, planning, and administrative operations in a way that prioritises the community's basic needs and supports its social and economic development (Republic of South Africa, 1996). To ensure the appropriate and ongoing management of municipalities' operations, various laws and frameworks have been enacted, including the Constitution, the White Paper on Local Government (1998), the Municipal Structures Act (1998), the Municipal Demarcation Board Act (1998), the Municipal Systems Act (2000), and the Municipal Financial Management Act (2003) (Mlambo and Maserumule, 2024). Tshishonga (2021) noted that these frameworks serve as the cornerstone of the South African municipal government's goal for decentralisation, democratisation, and change. Specifically, the Constitution requires local government to: (1) achieve social and economic development; (2) democratise local government; (3) establish a safe and healthy environment; and (4) increase local participation.

2.2.2 The Municipal Structures Act and the Municipal Systems Act

The Municipal Structures Act 117 of 1998 was established to ensure that municipalities are created in compliance with the regulations pertaining to the different categories and types of municipalities. It further defines the types of municipalities that fall under each of the categories; makes provisions for the suitable distribution of authority and responsibilities among municipality categories; controls the internal operations, organisational structures, and officials of municipalities; and establishes suitable electoral mechanisms (Republic of South Africa, 1998).

The Municipal Systems Act 32 of 2000 regulates the process of assigning authority and responsibility to local government, as ensuring municipalities have the requisite resources to carry out their designated authorities and tasks is crucial. The Act also aids in ensuring the coordinated operation of the three spheres of government (Republic of South Africa, 2000). According to the Act, municipalities have to

promote a control philosophy that uses a participatory governance framework to counterbalance conventional democratic government. Municipalities should encourage and create opportunities for communities to participate in local operations while accomplishing this (Manqele, 2021). The powers and functions that eThekwini has as a Category A municipality in the local government domain are contained in the Municipal Systems Act. These functions include the creation of an IDP that is a mechanism for transforming local governments so they can facilitate and oversee development within their purview (eThekwini Municipality, 2024).

2.2.3 The Municipal Finance Management Act (MFMA)

The Municipal Finance Management Act 56 of 2003 was established to ensure that treasury rules and standards were created for the local government domain. This ensures the effective and long-term administration of the municipalities' financial matters and other organisations within the local government domain, addresses related matters within the local government domain and provides for matters related thereto. Chapter 14 of the Act is especially relevant to this study, as it states that every municipality needs to establish an internal audit department or unit (South African Government, 2003) to make sure that their development plans are aligned to their funding. In this way, eThekwini Municipality uses its integrated development planning process to deliver community priorities and needs, while adhering to the budgetary plans set forth by the Auditor General (eThekwini Municipality, 2024).

Section 165 (2) of the Act requires that, “The internal audit unit of a municipality or municipal entity must:

- (a) Prepare a risk-based audit plan and an internal audit programme for each financial year;
 - (b) Advise the accounting officer and report to the audit committee on the implementation of the internal audit plan and matters relating to
 - (i) internal audit;
 - (ii) internal controls;
 - (iii) accounting procedures and practices;
 - (iv) risk and risk management;
 - (v) performance management;
 - (vi) loss control; and
 - (vii) compliance with this Act, the annual Division of Revenue Act and any other applicable legislation.”
- (South African Government, 2003: p.84).

To perform its mandate and provide value to an organisation, the internal audit function must adapt to shifting regulatory demands and considerations (Chartered Institute of Internal Auditors, 2023:3). The

Municipal Finance Management Act, Section 166 requires that each municipality should establish an audit committee, which should provide advice on issues pertaining to municipal governance to the holders of political office, the municipal council, the accounting officer, and the management team of the municipal body (South African Government, 2003).

The division of duties and responsibilities between the municipal council, the executive (mayor and executive committee), and the administration allows the council to fulfil its oversight role, which is a key element of any financial reform. It is only possible to attain good governance, effective accountability, and oversight when the roles played by the various role players are clearly defined (eThekweni Municipality, 2024). Because of the changing nature of the internal audit function, auditors now need to be well-versed on the regulations that affect their businesses both directly and indirectly and span multiple countries (Chartered Institute of Internal Auditors, 2023:2).

2.3 THE ETHEKWINI METROPOLITAN MUNICIPALITY

eThekweni Municipality's vision is that “By 2030, eThekweni will enjoy the reputation of being Africa’s most caring and liveable City, where all citizens live in harmony” (eThekweni Municipality, 2024:13). The municipality has approved and adopted an IDP to ensure that it fulfils this vision, which runs from FY2023/24 to FY2027/2028. The strategic delivery for the IDP is guided by an eight-point plan of the eThekweni Municipality, which complies with national, international, provincial, and local requirements (eThekweni Municipality, 2024: p. 415). Figure 2.1 below highlights the eight-point plan that is aligned with national, international, provincial, and local requirements.

Figure 2. 1 eThekweni Municipality 8-Point Plan

Plan 1: Develop and Sustain Our Spatial, Natural and Built Environment
Plan 2: Develop a Prosperous, Diverse Economy and Employment Creation
Plan 3: Create a Quality Living Environment
Plan 4: Foster a Socially Equitable Environment
Plan 5: Create a Platform for Growth, Empowerment and Skills Development
Plan 6: A Vibrant and Creating City – The Foundation for Sustainability and Social Cohesion
Plan 7: Good Governance and Responsive Local Government
Plan 8: A Financially Accountable and Sustainable Municipality

Source: eThekweni Municipality (2024)

The eight-point plan corresponds with the priority areas included in the eThekweni Municipality's LTDF to ensure efficient service delivery (eThekweni Municipality, 2024).

2.3.1 Internal Audit Function

According to Gomez et al. (2020: p. 65), a tool for making well-informed judgments is an audit opinion. Since the audit opinion is an independent assurance provider, it may reveal limitations in an organisation's internal control environment. In any organisation, an internal audit function serves as the third line of defence in the three lines of defence model, with the first line being operational management and the second line of defence being risk oversight functions that monitor and facilitate risk management processes and compliance. As the third line of defence in the eThekweni Municipal setting, the internal audit functions independently of the operational and management lines of defence. It assures senior management, governance structures, and other stakeholders of the organisation's efficiency and proper operation of its risk management, governance systems and internal controls. According to the IIA's (2018) position paper on the role of internal auditing in corporate governance, when the internal audit department adheres to the IIA's standards, and its resource level, competency, and structure are aligned with organisational strategies, it is in a position to provide assurance.

Internal auditing is defined "as an independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes" (Institute of Internal Auditors, 2024: p. 12). By auditing the internal control system, governance processes, and risk management, the internal audit unit serves as an unbiased and impartial assurance and advisory function that adds value to an organisation (Institute of Internal Auditors, 2023: p. 2). Mwelase (2021: p. 281) stated that when the requirements of the relevant groups or stakeholders are fulfilled, internal audit effectiveness is reached. By embodying certain characteristics, the internal audit function can effectively support an organisation in achieving its objectives. According to Mwelase (2021: p. 245), a team's competency is an important driver that propels internal audit effectiveness.

Along with the internal audit profession, which has been around for more than 70 years, the concepts of risk, internal control, and corporate governance have evolved over time (Chartered Institute of Internal Auditors, 2023:1). Despite the fact that all corporate internal audit functions are subject to the Global Internal Audit Standards, in the public sector, internal auditors operate within distinct governance, organisational, and financing frameworks (Institute of Internal Auditors, 2024:2). The Municipal Finance Management Act requires that every municipality and its entities have an internal audit function (South African Government, 2003). In the eThekweni's IDP's eight-point plan, the Internal Audit function falls

under Plan 7 (Refer to Figure 2.1).

Internal audit is an impartial, unbiased assurance and advisory service that is intended to add value and optimize the organisation's operations. It does this by providing a methodical and structured framework for assessing and enhancing the efficacy of risk management, governance, and control processes, it assists an organisation in achieving its objectives (Institute of Internal Auditors, 2024: p. 12). Internal audits are necessary according to agency theory in order to minimise agency issues (Tumwebaze et al., 2021). According to Gomez et al. (2020: p. 65), audit opinions are mechanisms used to make informed decisions; a poor audit opinion can indicate weaknesses in a firm's internal control environment as it is an independent assurance provider.

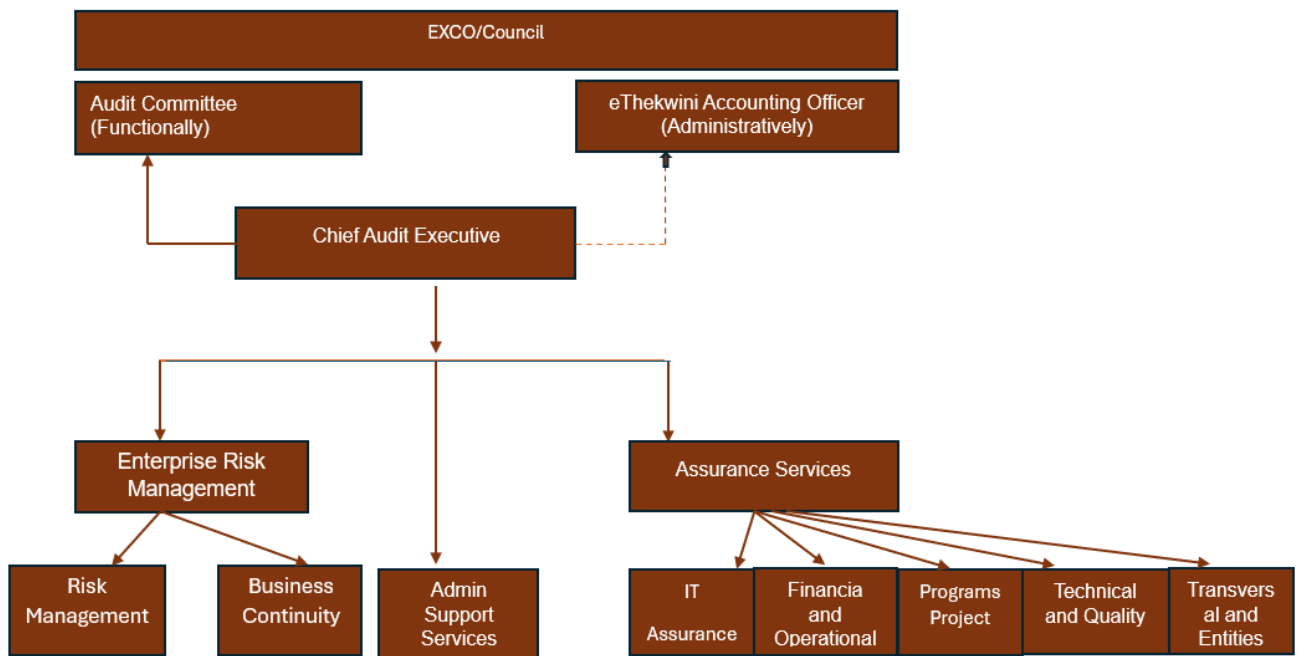
For an internal audit activity to be effective, adding value to the organisation is critical. The internal audit charter of eThekweni Municipality highlights that under the guiding principle of enhancing its operations, internal auditing is an objective, objective assurance and advisory activity (eThekweni Municipality, 2023). The internal audit activity provides reassurance to both internal and external stakeholders, particularly the public an organisation serves, about the efficient, effective, economical, and equitable use of public funds and that the organisation is operating in the public interest (Institute of Internal Auditors, 2024:1). In terms of its governance, the internal audit function is equipped with an approved EMARAS Internal Audit Framework. This framework was created to combine internal audit best practices and regulatory standards or recommendations into a workable form that is relevant to public service (eThekweni Municipality Audit Risk and Advisory Services, 2021:8). This approved internal audit charter includes the MFMA's tenets, as well as those of the King IV Code on Corporate Governance and the ISPPA. It also defines the mandate of the internal audit activity, its authority, and scope of engagement (eThekweni Municipality, 2023:4). This conforms with attribute standard 1000 of the ISPPA, which requires that the internal audit charter must formally define the objectives, authority, and duties of the internal audit activity in accordance with the mission of the internal audit team and the essential components of the international professional practice (Institute of Internal Auditors, 2017). Integrity and objectivity are critical for a successful internal audit; establishing and sustaining trust among internal audit stakeholders, both within and outside the organisation, requires public sector internal auditors to uphold the highest standards of ethics and integrity in their work (Institute of Internal Auditors, 2024:5).

2.3.2 Internal Audit Structure

The values of accountability, responsible management, continuous improvement, and effective and efficient operations are all important to eThekweni. The internal audit team's main goal is to assist the municipality in meeting its objectives by implementing a structured and methodical approach for assessing and

enhancing the effectiveness of the organisation’s risk management, control, performance management, and governance processes (eThekweni Municipality, 2024). Ensuring that the internal audit function enhances governance, control processes and risk management is the Chief Audit Executive's responsibility. This strengthens the organisation's capacity to create, protect, and sustain value for its stakeholders (Institute of Internal Auditors, 2024:2).

Figure 2. 2 eThekweni Municipality Audit Risk and Advisory Services Structure



Source: eThekweni Municipality (2021:21)

The Chief Audit Executive reports functionally to the main audit committee and reports administratively to the accounting officer (see Figure 2.2). When it comes to internal audit and governance practices, Chief Audit Executives have a bird's eye view (Institute of Internal Auditors, 2021), enabling them to oversee the broader organisational landscape, identify interconnected risks, and ensure alignment with governance objectives. When the internal audit activity reports directly to the board rather than management, internal auditing is most effective (Institute of Internal Auditors, 2024: p. 47). The term “board” refers to the highest level body tasked with governance, such as the board of directors or an audit committee, according to the glossary of global international standards (Institute of Internal Auditors, 2024: p. 38).

The internal audit function must have sufficient resources to perform its duties, including a link with senior

management (Abdelrahim and Al-Malkawi, 2022: p. 9). The unit must also have operational independence from undue influence. As the board establishes and upholds the independence and qualifications of the internal audit function, it is in charge of facilitating that independence. Independence is defined as “the freedom from conditions that impair the internal audit function’s ability to carry out its responsibilities in an unbiased manner” (Institute of Internal Auditors, 2024: p. 45). The organogram in Figure 2.2 shows that the municipality’s internal audit function is appropriately placed and skilled to execute on its mandate.

2.3.3 Internal Audit Effectiveness

One of the most significant issues internal auditors should think about when establishing good governance for their organisations and functions is effectiveness (Onay, 2021), as an effective internal auditor can support an organisation to accomplish its objectives and safeguard its resources (Alqudah et al., 2023). Certain factors are crucial for an internal audit unit to function, as well as for its effectiveness. Internal audit effectiveness is supported by the IPPF, which is based on the Core Principles for the Professional Practice of Internal Auditing (Institute of Internal Auditors, 2017:22). The four pillars of effective internal auditing were defined by the IIA as professionalism, performance, environment and leadership, and Communication (Institute of Internal Auditors, 2022b). Effectiveness and efficiency can be defined as “the extent (including quality) to which set objectives are achieved”. To measure the degree (including quality) of achievement of the objectives for which the internal audit activity was established, internal auditing should set performance metrics and related measurement criteria appropriate to its environment or organisation (Institute of Internal Auditors, 2010). Abdelrahim and Al-Malkawi (2022) asserted that internal audit effectiveness is the capacity to accomplish set objectives, while Mwelase (2021: p. 281) noted that the effectiveness of internal audit is attained when identified stakeholders' needs are satisfied.

Internal audits ought to be so effective that they fulfil the requirements of the team’s function, however the effectiveness of any internal audit function depends on relationships (Abdelrahim and Al-Malkawi, 2022:9), as these relationships enhance the ability of internal auditing to facilitate the accomplishment of organisational objectives and the measurement of outcomes, which are integral to good governance. An efficient internal audit function may not be possible in an organisation if its governance processes are weak and immature (Institute of Internal Auditors, 2024:5); however, strengthening governance can enhance audit effectiveness.

According to the internal auditor’s survey conducted in 2021, which highlighted the challenges faced by internal auditors, the results revealed that the percentage of respondents who believed that executive leadership should provide support to the internal audit function increased to 58% in 2021, compared to 52%

in 2019 (Institute of Internal Auditors, 2021: p. 10). The effectiveness of the internal audit team can be increased with sufficient empowerment and assistance from upper management (Alqudah et al., 2023, p 11), as well as the development of transparent and trustworthy relationships between the CAE, the audit committee, and the organisations accounting authority (Abdelrahim and Al-Malkawi, 2022).

Abdelrahim and Al-Malkawi (2022) commented that the organisational characteristics of internal audit, its relationships, processes, resources, and coordination with other assurance providers are five key factors to ensure internal audit effectiveness. For an Audit Committee to properly carry out its duties, it must fully understand the internal audit function's mandate in its entirety (Institute of Internal Auditors, 202: p. 9).

Chapman (2023) asserted that an internal audit team is always under pressure to add value, yet to offer value-adding services, they must be aware of the risks and changing business dynamics (Dubihlela and Gwaka, 2020). The value that internal audit adds is also dependent upon its proactive involvement in enhancing the efficacy of the risk management system and internal controls (Eulerich and Eulerich, 2020: p. 87). The competency of internal auditors, managers' support for the internal audit department, the independence of the auditor and the internal audit department, and the calibre of the audit work are thus all factors that impact the effectiveness of the internal audit function (Ta and Doan, 2022: p.14). Abdelrahim and Al-Malkawi (2022) agreed that the effective performance of internal audit responsibilities depends on internal audit capabilities, and internal audit staff should be equipped with the necessary knowledge and training to do their duties effectively. Masuhuko (2023) similarly asserted that understaffing and inadequate support from top management limit the effectiveness of internal audits in public sector organisations, adding that auditors rarely cooperate fully with management.

In order to adapt to changing business needs and guarantee that the organisation recognises its evolution, internal audit must emphasise its worth as an innovative, forward-thinking, perceptive, dynamic, and value-adding team of 'trusted' advisers (Chartered Institute of Internal Auditors, 2023: p. 3). Beyond the well-known performance criteria, the effectiveness of the audit committee and a well-run internal audit can also be evaluated based on recommendations and decisions made about how to better the welfare of society and the environment (Tumwebaze et al., 2021). Apart from leadership style and personal skills, motivation is another aspect that can impact the internal audit function's success. Human motivation is the will, effort, and desire that activates, empowers, and guides behaviour to complete tasks successfully within the parameters of a job (Nusran, 2021: p. 102). Alqudah et al. (2023) argued that the effectiveness of internal auditors is significantly impacted by the size of the internal audit department. This should be considered by organisations' audit committees and senior management when improvement in the internal audit's

effectiveness is necessary (Abdelrahim and Al-Malkawi, 2022: p. 8). The authors added that enhancing the perception and acknowledgment of their role within the organisation can increase the effectiveness of the internal audit function.

To achieve high internal audit effectiveness, stakeholders or decision-makers should not overlook the importance of empowering internal auditors (Alqudah et al., 2023: p. 13). Research conducted by Ratmono and Darsono (2022: p. 183) indicated that the effectiveness of the internal audit function is positively impacted by the independence of the function. Steps must thus be taken to ensure the relevance and effectiveness of the internal audit function, which necessitates the buy-in and understanding of how internal audit must develop to maintain its continued relevance (Chartered Institute of Internal Auditors, 2023: p. 3).

2.4 GOOD CORPORATE GOVERNANCE

The King IV Code on Corporate Governance for South Africa provides a framework for good corporate governance and principles. The Institute of Directors noted that this report outlines the most recent principles and practices that serve as a model for corporate governance in Southern Africa (Institute of Directors SA, 2016). Furthermore, the 2002 Protocol for Corporate Governance in the Public Sector, also provides a foundation for good corporate governance in the public sector, while Farman (2022) stated that strong and efficient decision-making is promoted by corporate governance through procedures, guidelines, and policies.

In order to establish a culture of integrity, high performance, strong governance, and legitimacy, a municipality must exhibit effective and moral leadership. This is known as good corporate governance (Institute of Directors SA, 2016). The King IV Report lists 16 principles that apply to municipalities for good corporate governance, which include leading ethically; being a responsible corporate citizen; creating and sustaining value; providing informed reports; being the focal point for governance; having the right balance of knowledge and experience; promoting independent judgment; delegating effectively; evaluating performance; governing risk; governing technology and information; ensuring compliance; remunerating fairly; providing assurance; engaging stakeholders; and promoting a culture of good governance (Institute of Directors SA, 2016). Sethunyane (2021: pp. 68-69) similarly listed transparency, accountability, responsibility, and fairness as characteristics of good corporate governance. Schoeman (2022) concurred that transparency and accountability are essential components of good corporate governance, and those charged with governance are legally protected by the unalterable provisions of the Companies Act.

The King IV code on Corporate Governance is important in the municipal context of eThekweni Municipality as it calls for ethical leadership, transparency, and accountability, which promotes good

governance in a municipal setting. Nyathi (2022) argued that a company that practices good corporate governance can maintain integrity and avoid risks, while Arslana and Alqatan (2020) explained that organisational culture profoundly influences good corporate governance practices. Chitimara et al. (2022: p. 7) highlighted that the cadre deployment approach compromises core good governance principles, service delivery, and ethical standards, which is as per Nyathi's (2022) assertion that good corporate governance is impeded by incompetence. Those charged with governance and leadership at eThekweni have been implicated in fake qualification scandals (Magubane, 2023), and the Auditor General South Africa (2020; 2022) continues to raise concerns about weak corporate governance, which includes the City's irregular expenditure and lack of consequences for delinquent employees.

To protect public funds and resources, and to provide efficient, effective, and long-lasting public service delivery, the government must demand ethics, integrity, accountability, transparency and equity, in addition to legal, regulatory, and fiscal compliance (Institute of Internal Auditors, 2024: p. 3). The foundation of corporate governance is agency theory, which studies the complex interactions between owners, or principals, and managers, or agents (Koeswayo et al., 2024). Internal audits are necessary according to agency theory in order to minimise agency issues (Tumwebaze et al., 2021). Good corporate governance can be defined as the exercise of principled and efficient leadership by the municipality towards fostering a culture of integrity, high performance, efficient oversight, and organizational credibility (Institute of Directors SA, 2016), or a "set of relationships between a company's management, its board, its shareholders and other stakeholders" (OECD, 2015).

In order to achieve good governance, the internal auditor plays a crucial role in government administration by producing quality and effective audit results (Ratmono and Darsono, 2022). Mismanagement and poor governance have been reported in numerous South African municipalities (Zulu, Yalazo and Mutambara, 2022), however, thus public officials must be held accountable (Kanyane et al., 2022: p. 4). In addition to being a remedy for corruption, accountability fosters public trust, servant leadership, efficiency, and responsiveness (Mrak and Kvasić, 2021). The King IV report lists 16 principles that apply to municipalities for good corporate governance, Sethunyane (2021: p. 68) asserts and lists transparency, accountability, responsibility, and fairness as characteristics of good corporate governance. Both an internal audit and an efficient audit committee are necessary for appropriate accountability (Tumwebaze et al., 2021). When managers are not held accountable or transparent, they may distribute funds in a way that best serves their own interests (Almashhadani and Almashhadani, 2022). Achieving accountability means holding a person or organisation accountable for all of their behaviour and/or deeds (Tumwebaze et al., 2021); it is one of the cornerstones of good governance, and in addition to being a remedy for corruption, it fosters public trust, servant leadership, efficiency, and responsiveness (Mrak and Kvasić, 2021).

Integrity, competence, responsibility, fairness, and transparency are characteristics of principled and efficient leadership. A municipality's governing members should individually and collectively cultivate these qualities and demonstrate them in their behaviour in accordance with the guidelines outlined in the King Code. This is also in line with the provisions of Section 195 of the Constitution, which mandates the promotion and maintenance of exceptional professional ethics (Institute of Directors Southern Africa, 2016). The OECD (2015) asserts that in order to promote long-term investment, financial stability, and business integrity resulting in enhanced growth and more inclusive societies, corporate governance is necessary to contribute to the establishment of an atmosphere of trust, transparency, and accountability. Almashhadani and Almashhadani (2022: p. 41) noted that a lack of transparency and accountability may result in managers allocating resources in their own best interests. Leadership thus needs to set the tone for the organization (Institute of Internal Auditors, 2022: p. 13), as accountability is multifaceted, pluralistic, and participatory, and exposes policymakers to public scrutiny (Kanyane et al., 2022: p. 3).

Risk-based audits, which offer assurance and insights into the processes and structures that propel an organisation towards success, strengthen corporate governance. The internal audit team's role grows in areas like risk governance, culture, behaviour, sustainability, and other nonfinancial reporting indicators as risks increase in size and complexity (Institute of Internal Auditors, 2018). The IDP of eThekweni Municipality (2024) notes that a well-functioning and responsive local government depends on good governance, which is also essential to ensuring that the municipality carries out its functions and meets its objectives. Furthermore, it highlights that the public expects accountability, openness, efficiency, and effectiveness from the municipality, as well as excellent governance. When the local government makes decisions for the council, it must fairly consider the various demands of the community. Citizens must actively participate in civic affairs in order for this to happen, however (eThekweni Municipality, 2024).

Internal auditors function independently within an organisation and are driven by a deep grasp of the value of sound governance, a thorough understanding of business systems and processes, and a basic desire to see their organisations succeed (Institute of Internal Auditors, 2018). For a corporate governance system to be effective, managers must have the necessary motivation to act in a way that respects stakeholders, and stakeholders must be aware of managers' actions. This provides a balance between the demands of the manager and those of the owners (Almashhadani and Almashhadani, 2022). By ensuring good corporate governance, internal auditors can contribute positively to the organisation by ensuring the quality of governance within it (Dubihlela and Tjivau, 2021: p. 118). Research conducted by Dellai (2023: p. 26) emphasised that better corporate governance procedures could result from the presence of female Chief Audit Executives in internal audit departments. Hence, prioritising the inclusion of more women in the

internal audit function is strongly advised.

2.5 FEMALE LEADERSHIP

2.5.1 Leadership

The definition of leadership is contentious. It has been described as a relationship of influence between leaders and followers who seek real changes and outcomes that reflect their shared objectives (Daft, 2018), the capacity to persuade people and advance certain objectives and priorities (Mahembe and Engelbrecht, 2014); and the presence of followers (Schubert, 2021). Ultimately, an important aspect of leadership is that it facilitates the process of achieving goals and organisational objectives (Franch, 2020: p. 4). Ward (2020) concurred, arguing that leadership is the ability to guide a team of people or an organisation towards a specific goal. Praise and Rapina (2022: p. 85) asserted that organisations require effective leadership, while Karim et al. (2022) noted that an organisation's success or failure is mostly determined by its leaders. It is within the power of leaders to instil work discipline in order to enhance the performance of those under them. Having emotional intelligence is beneficial for leaders at all levels (Ward, 2020).

The King IV Report on Corporate Governance asserts that a good leader's behaviour and character should incorporate the following attributes and behaviours: fairness, accountability, transparency, competence, responsibility, integrity, and fairness. The report breaks down each attribute or behaviour as follows: fairness means that those charged with governance must adopt an approach that includes all stakeholders in the execution of their duties; accountability means that those charged with governance must be prepared to account for the fulfillment of their responsibilities, transparency means that those charged with governance must be open in the way in which they are executing their roles and responsibilities; competence means that those in charge of governance must act with appropriate care, expertise, and attention when making decisions and take reasonable and thorough steps to gather information on matters for decision; integrity means that those in charge of governance must act in good faith and the best interest of an organisation; and responsibility implies that those responsible for governance must demonstrate courage in taking risks and seizing opportunities, but must do so thoughtfully and in the best interest of the organization (Institute of Directors Southern Africa, 2016).

Sima Bahous, Executive Director of UN Women, gave the opening comments during the inaugural UN General Assembly Platform of Women Leaders meeting, noting that: “If we are to achieve the Sustainable Development Goals, we must redouble our efforts for gender equality. We must increase women’s leadership, and we must continue to push for spaces that amplify the voices of women. We know that gender-equal societies are more peaceful and more prosperous.” Legislative reactions to the increasing

societal call for gender equality have placed boosting women's representation in local government at the forefront of national and global agendas in recent years. Equality between men and women is protected by a number of international laws (Balaguer-Coll and Ivanova-Toneva, 2021: p. 455), as more women in leadership roles has been found to be beneficial to all. Research spanning decades has demonstrated the positive effects of women in leadership on worker productivity, teamwork, organisational commitment, and equity (Novotney, 2023). In many countries, women are overcoming obstacles to assume leadership positions (Eagly, 2020), with industry gaining from the variety of perspectives and backgrounds that they provide (Ebirim et al., 2024: p. 107). Strong leadership is essential in South African organisations due to a number of factors, including the country's current economic climate, globalisation, and the environment's rapid changes (Institute of Internal Auditors, 2022: p. 16). Self-awareness, emotional regulation, social awareness, and relationship management are all components of emotional intelligence, which has been identified as a crucial factor in female leadership (Ward, 2020).

In today's business environment, there is a growing discourse about female leadership, with research showing various effective leadership styles for female leaders. According to Hajiali et al. (2022: p. 59) leadership is a predetermined arrangement based on qualifications that enable someone to be included in the group that directs the leadership of an organisation. According to Galsanjigmed and Sekiguchi (2023: p. 8), women are more suited for transformational and servant leadership, two of the most effective leadership styles.

2.5.2 Transformational Leadership

In 1978, the leadership specialist James V. Downton proposed the idea of transformational and transactional leadership, which was further built upon by James MacGregor Burns. To distinguish between the distinctive characteristics of the leadership styles that men and women choose, it is essential to comprehend the transformational leadership traits of this approach (Schubert, 2021). The concept of transformational leadership highlights the significance of leaders encouraging, empowering, and inspiring their subordinates to realise their full potential. (Srivastava and Nalawade, 2023: p. 5). Shafi et al. (2020: p. 167) concurred that transformational leadership is leadership that inspires employees to work devotedly and accomplish the objectives of the organisation.

According to Galsanjigmed and Sekiguchi (2023: p. 8), women are more suited for transformational and servant leadership, two of the most effective leadership styles. When safety and health are at stake, women are more likely to reduce risks due to their transformational leadership traits (Franczak and Margolis, 2022). The notion of transformational leadership emphasizes how important it is for leaders to

inspire and motivate their people to achieve higher performance levels Shafi et al. (2020: p. 174) asserted that organisational innovation benefits from transformational leadership since it fosters innovation and creativity. Transformational leadership also prioritises motivating and empowering followers to accomplish shared objectives, as it is an inclusive style of leadership that can boost employees' commitment to the organisation and job satisfaction. Processes used by leaders to encourage followers to feel included are known as inclusive leadership (Nishii and Leroy, 2022); In organizations with a diverse workforce, inclusive leadership is thought to be essential to enabling the full acknowledgment and involvement of different people (Ashikali et al., 2021). Schubert (2021: p. 22) concurred that, in general, women leaders are more transformative than men, and when comparing transformational leadership styles between men and women generally, women score far higher than men. The greater extraversion, agreeableness, and conscientiousness of women may provide them a leadership advantage (Offermann and Foley, 2020).

By using emotional intelligence and interpersonal abilities to establish strong bonds with followers, transformational leadership effectively raises employee commitment, job satisfaction, and performance. According to research by Shafi et al. (2020: p. 167), people are inspired to work diligently and accomplish the objectives of their organisation via transformational leadership. They added that in addition to inspiring their staff to come up with unique and inventive solutions to tasks, transformational leaders also foster a culture of innovation. This aligns with the idea that female leadership needs to be agile in today's municipal environment as agility requires the ability to inspire teams, adapt to change, and promote innovative approaches to tackle the dynamic challenges inherent in municipal governance. With the focus on agility, effective female leadership enables the internal audit function to become more adaptive. Agility makes female leaders more productive by encouraging collaborative problem-solving, teamwork, and inclusive decision-making processes. Karim et al. (2022: p. 123) stated that when a leader effectively utilizes their leadership style to positively manage or influence their subordinates, it fosters motivation and enthusiasm in the workforce. Almashhadani et al. (2022: p. 54) concurred that an agile leader is someone who is driven to transform their organisation into opportunities. Effective good governance is promoted by female leadership, which in turn enhances internal audit effectiveness and control. These factors then fuel inclusive decision-making and sustained success. Karim et al. (2022: p. 123) concur that gender-based leadership significantly and favourably affects audit quality; the better the leadership style used, the higher the quality of the audit. The impact of female leadership on the performance and success of the internal audit function generates a compounding effect that propels innovation and promotes good corporate governance. Organisations can promote an innovative environment while upholding strict governance and accountability standards by encouraging inclusivity, improving communication and collaboration, raising employee engagement, promoting diversity and inclusion, and improving risk management processes.

Shafi et al. (2020: p. 174) similarly found that organisational innovation is positively impacted by transformational leadership, as this type of leadership encourages creativity. Transformational leadership is also inclusive leadership, which emphasises empowering and inspiring followers to achieve common goals.

eThekwini municipality can thus benefit significantly from combining the qualities and influence of female leadership with the internal audit's function in order to bolster internal controls and promotes good governance. Through the utilisation of many viewpoints, the encouragement of teamwork, a focus on communication, and the cultivation of a strong ethical culture, female leadership in the internal audit field will ultimately augment the resilience and sustainability of the municipality.

2.5.3 Female leadership: Gender differences in leadership styles

Women have historically been underrepresented in leadership roles in both public and private organizations across the globe. Unfortunately, prejudice and gender inequality remain major barriers for women workers in general and women seeking leadership positions in particular (Offermann and Foley, 2020: p. 1). Gender diversity in the workplace has garnered more attention in recent years (Dellai, 2023: p. 19), however. The relevance of gender equality and women's empowerment today is closely linked to the value of female leadership and women's representation in top management (Schünemann, 2020: p. 7), as the effectiveness of corporate governance processes, internal controls, and reputation management in fostering employee engagement is contingent upon the leadership style employed (Koeswayo et al., 2024).

Organisational studies indicate that female leaders may have a unique set of behaviors, characteristics, and qualities associated with leadership to the workplace, which could benefit their organisations (Offermann and Foley, 2020). Instead of the more typical masculine authoritarian approach, the feminine leadership style is centred on the good traits of women and how they utilise engagement and cooperation with their staff (Abdulrahman and Amoush, 2020: p. 38). According to Günthner (2022), when it comes to communication, female leaders are frequently superior, which enables them to foster stronger relationships and inspire team members. Diversity in leadership also fosters a more inclusive and equitable environment. Gender diversity adds cognitive diversity to an organisation and makes reevaluating qualifications crucial as women promote distinct talents and viewpoints, which causes them to alter the way organisations operate (Franczak and Margolis, 2022:2). An important discovery that supports female leadership and highlights the advantages of having more women leaders is contained in the results of Schubert's (2021: p. 6) research, which indicated a favourable correlation between affective commitment and female leadership.

Gender diversity in senior leadership is more prevalent in the following sectors: retail (38.5%), entertainment providers (37.1%), administrative and support services (34.7%), consumer services (45.9%), government and public sector (40.3%), healthcare and care services (49.5%), education (46.0%), and housing and food (33.5%). Between one-third and half of these high leadership positions are held by women (World Economic Forum, 2023).

Male and female leadership styles differ in that the former are task-related, instrumental, and authoritarian, while the latter are typified by interpersonal orientation, consideration, and democratic relations (Martinez-Leon et al., 2020). Women tend to adopt leadership styles that are more suited for successful leadership, and they have an advantage in that they tend to utilise these types more frequently, which are linked to higher levels of subordinate effort and performance in organisations (Offermann and Foley, 2020). The leadership style used is influenced by the circumstances in which a leader operates (Ngcobo, 2021: p. 12); in general, female leaders exhibit greater empathy and understanding than their male counterparts. This enables them to connect and sympathise with the individuals they are guiding on a deeper level (Günthner, 2022). Many women have worked hard to change the conversation about gender, striving to be acknowledged solely for their abilities. However, the presence of gender prejudice in organizational policies and procedures suggests that they may still lack the authority to determine their own success (Ibarra et al., 2013).

Strong interpersonal skills, collaborative decision-making, and individual concern have all been demonstrated to be aspects of women's leadership (Franczak and Margolis, 2022: p. 4). Compared to male leaders, women tend to be more collaborative in their roles, which indicates that rather than attempting to accomplish their goals on their own, females are more inclined to collaborate with others to attain shared objectives (Günthner, 2022). In South Africa, women's prospects for working in internal auditing are promising, but women cannot simply wait to be handed representation and gender equity (Sambaza, 2020). In fields that have historically been led by men, women have demonstrated that they possess the positive traits required in today's corporate environment, and are functioning on a par with, if not better than, men in these roles (Abdulrahman and Amoush, 2020: p. 38). Female leaders are more likely than their male counterparts to attend to the personal needs of their followers, be open to new ideas and viewpoints, and continuously acknowledge and praise their followers' hard work (Li, 2020).

The work quality and effectiveness of audit teams are influenced by both rank and gender diversity, with significant differences observed in team dynamics (Annelin and Svanström, 2024: p. 2). While gender diversity may lead to differences in behavior, these differences can diminish as experience levels increase, potentially leading to a convergence of attitudes between male and female audit team leaders (Bustos-

Contell et al., 2022: p. 326). Additionally, the presence of female CAEs in internal audit departments could contribute to better corporate governance procedures.

To permanently close the gender gap in leadership, women must overcome greater obstacles than males in order to attain and excel in leadership positions (Offermann and Foley, 2020: p. 15). According to research followers of women who demonstrate transformational leadership behaviours perceive them as more capable and effective leaders than men (Srivastava and Nalawade, 2023: p. 5). Certain characteristics of women can be considered superpowers for women in leadership, including greater perceptiveness, empathy, acceptance, approachability, teamwork, and supportiveness. Women who practice mindfulness can also become more self-aware and confident, and embrace their leadership skills in order to improve managerial efficiency and organisational success (Chuang and Eversole, 2022: p. 45). The capacity of an organization to address the challenges faced by female leaders, which male executives often do not encounter, such as those including gender-based discrimination, unconscious bias, and unfair performance appraisal, is necessary to reap the benefits of female leadership (Offermann and Foley, 2020: p. 1).

Women frequently use communication strategies aimed at integrating and inspiring followers, in addition to using debates and negotiation channels to resolve internal conflicts (Institute of Internal Auditors, 2024: p. 94). In addition to fostering transparency, constant communication aids in the identification and resolution of any misconceptions or conflicts by internal auditors and organisational management.

The gender gap is a metric that quantifies the disparity between genders with respect to economic engagement and prospects, educational attainment, health and survival, and political empowerment (Stellenbosch Business School, 2023). The Gender Gap Index calculates the differences between the sexes in four domains: political empowerment, health and survival, educational attainment, and economic involvement and opportunity. In 2023, South Africa came in 20th place out of 146 countries with an overall Gender Gap Index score of 0.79. (Cowling, 2023). Which is relatively good on a global scale, placing South Africa among the better-performing countries. This was significantly higher than Sub-Saharan Africa's average score, which was only 6th out of eight regions with 68.2% gender gap closure. It is therefore strongly advised to emphasise the hiring of more women to internal audit departments (Dellai, 2023: p. 26), as this will lead to the redefinition of success and worth, a more even distribution of authority and credit, the fostering of community and relationships, and uprooting the foundations of oppressive institutions and social norms that impede the advancement of women and girls (United Nations Women, 2021). Accelerating the path to gender parity will also benefit economies and communities in general, spurring growth, encouraging innovation, and enhancing resilience (World Economic Forum, 2023).

2.5.4 Female leadership in enhancing internal audit effectiveness

In many societies, women have demonstrated the ability to lead with strength and visibility, despite the persistent association between leadership and masculinity (Keohane, 2020: p. 238). There are various ways in an organisation in which female leadership can play a pivotal role in promoting internal audit effectiveness and good governance. Research indicates that female Chief Audit Executives (CAEs) are more prevalent in public sector and not-for-profit organisations than in privately or publicly held ones (Christ, 2015). Their effectiveness is often supported by collaboration with both male and female colleagues, ensuring that organisational goals are met. For female CAEs to thrive in these roles, it is imperative that they project confidence and actively participate in organisational decision-making processes. Investing in personal and professional development is crucial for women to build the competencies needed to be heard and to lead effectively (Christ, 2015). Additionally, findings from research by Dellai (2023: p. 25) demonstrate that the quality of Internal Audit has a positive impact on organisational performance, which is further enhanced when the Internal Audit department is led by a female CAE.

The importance of ongoing education and career advancement is often emphasised by women in leadership roles. Indeed, Standard 1200 on Proficiency and Due Professional Care highlights the necessity for internal auditors to possess the knowledge, abilities, and other essential competencies to carry out their specific duties (The Institute of Internal Auditors, 2017). Internal auditors' critical function is highlighted by their core competencies, which are regarded as being on par with their skills (Rydzak and Sellitto, 2023: p. 149). These competencies are essential for maintaining the quality and independence of monitoring and enforcement processes, which can be further enhanced by recruiting personnel on competitive terms (Organisation for Economic Co-operation and Development, 2015).

To ensure that the internal audit function operates with transparency and complies to ethical standards, female leaders frequently place a great emphasis on high ethical standards and integrity. Gaining respect and building trust is contingent upon internal auditors being honest. In general, women behave more ethically than men do, and they also tend to be less tolerant of unethical behaviour in a range of situations. Specifically, research has shown that women are less accepting than males of a broad range of unethical bargaining tactics (Shonk, 2024).

By fostering women's leadership development, one can build a pipeline of future leaders and assist in removing hurdles to advancement (Ebirim et al., 2024: p. 105). Innovative ideas and a willingness to adapt are frequently brought to bear by female executives in internal audits, propelling advancements and modernisation inside the audit function. Internal audit leaders who are female also frequently promote

employee well-being and work-life balance by building enduring and encouraging work environments (Franczak and Margolis, 2022). Achieving work-life balance and appreciating the importance of an employee's personal life in comparison to their work life is essential for attaining organisational objectives (Dzingwa and Terblanche, 2024) and compared to male leaders, female leaders typically offer greater support. This implies that they have a higher probability of offering their staff members or subordinates both practical and emotional support (Günthner, 2022).

The characteristics of an inclusive leader are shared by a leader who practices real leadership. (Kuknor and Bhattacharya, 2022) and according to Bustos-Contell et al., (2022: p. 325), female leadership in internal audit is more likely to create inclusive, cooperative work environments that value teamwork and a diversity of perspectives. Compared to their male colleagues, female audit team leaders earn less money but are more ethical. The association between internal audit quality and organisational performance is positively moderated when a female Chief Audit Executive is present (Dellai, 2023:19). On big, varied teams, it has been demonstrated that female leaders foster greater cohesion and cooperation (Franczak and Margolis, 2022: p. 2).

The effectiveness of any internal audit function depends on relationships (Abdelrahim and Al-Malkawi, 2022: p. 9), female leaders are frequently linked to having good interpersonal and communication abilities, which promote stronger relationships with team members and stakeholders. The effectiveness of internal auditing is also dependent on the CAEs transparent and trustworthy relationships with the accounting officer and the audit committee (Abdelrahim and Al-Malkawi, 2022). Diversity, inclusivity, and creativity are fostered by the distinct viewpoints and approach that women leaders offer. They bring about a more cooperative and compassionate work environment by upending established hierarchies and challenging the existing quo (Wang, 2023). Interpersonal qualities like inspiring, motivating staff, and encouraging communication are likely to be championed by women. These skills offer a distinctive diversity of viewpoints and experiences to the workplace (Franczak and Margolis, 2022:2), an audit team that is gender diverse is more likely because there are more women working in the field than ever before, and they work globally (Annelin and Svanström, 2024: p. 2).

To foster an inclusive environment where various team members are appreciated for their contributions to work procedures, inclusive leadership is required. Inclusive leadership is crucial for fostering inclusivity in diverse teams (Ashikali et al., 2021), and inclusive practices within organisations are fostered by inclusive leadership attributes (Kuknor and Bhattacharya, 2022), assisting workgroups in utilising their cognitive and experiential diversity to attain synergistic performance outcomes is a fundamental role of inclusive leadership in diverse groups (Nishii and Leroy, 2022).

Women in leadership positions may provide their organisations with an array of distinct qualities, characteristics, and behaviours associated to leadership (Offermann and Foley, 2020: p. 1), because of their greater productivity and ability to plan ahead, female leaders may complete audits faster and with higher audit quality (Bustos-Contell et al., 2022: p. 326), and a gender-diverse staff could offer the audit team a balanced risk profile, enhancing work, behaviour, and performance. Therefore, a gender-diverse audit team may benefit from the varied experiences, skills, and information that each member brings, as this can lead to more distinctive decision-making abilities (Annelin and Svanström, 2024: p. 3).

2.6 DEFINITION OF KEY CONCEPTS

Good corporate governance: is the exercise of principled and efficient leadership by the municipality towards fostering a culture of integrity, high performance, efficient oversight, and organizational credibility (Institute of Directors SA, 2016).

Organizational innovation, as defined in the Oslo Manual, refers to the adoption of a novel organizational approach in a company's business operations, workplace structure, or external interactions Organisation for Economic Co-operation and Development (OECD), (2005: p.15).

Transformational leadership: the kind of leadership that inspires workers to put in their best effort and accomplish the objectives of the organisation (Shafi et al., 2020: p. 167).

Organisational innovation: this is positively impacted by transformational leadership since it fosters innovation and creativity (Shafi et al., 2020).

Transformational leadership: in addition to being inclusive, transformational leadership places a strong emphasis on motivating and enabling followers to accomplish shared objectives (Shafi et al., 2020: p. 174).

Internal audit: is defined “as an independent, objective assurance and advisory service designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes” (Institute of Internal Auditors, 2024: p. 12). According to the IIA’s (2018) position paper on role of internal auditing in corporate governance, when the internal audit unit adheres to IIA standards and the organisation’s resource levels, competency, and structure are aligned with its strategies, it is able to provide assurance.

Internal audit effectiveness: Mwelase (2021: p. 281) stated that when the needs of the specified stakeholders have been satisfied, internal audit effectiveness is reached.

Unqualified audit opinion: The Auditor General South Africa, (2024) defines an unqualified audit opinion as an opinion that means that the audited annual financial statements are free from material misstatements. However, unless the Office of the AG(SA) issues a clean audit opinion, there are findings related to either the reporting on predetermined objectives, non-compliance with legislation, or both (Auditor General South Africa,2024). There must be no significant misstatements in the financial statements that are presented for auditing. Financial statements that contain inaccurate or missing information are referred to as misstatements.

Clean audit outcome: The Auditor General South Africa, (2024) defines a clean audit outcome to mean that the financial statements are free from material misstatements (in other words, a financially unqualified audit opinion) and there are no material findings on reporting on performance objectives or non-compliance with legislation.

2.7 CONCLUSION

This chapter reviewed the existing literature on the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. Extant research has highlighted the potential impact of female leadership on internal audit effectiveness and good governance. By examining the legislative framework, the role of internal audits, and the principles of good corporate governance, this chapter underscored the unique contributions of female leaders through a transformational leadership lens. The insights gained reinforce the importance of gender diversity in enhancing organisational performance and governance practices, particularly in the internal audit field.

CHAPTER 3

RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

The pivotal role of female leadership in enhancing internal audit effectiveness and promoting good governance is a critical area of inquiry, particularly within the context of local government. As mentioned in Chapter 1, this study examined the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. The eThekweni Municipality serves as a case study. This chapter describes the approach and strategy the researcher utilised when conducting the study, including the research paradigm, methodology and design employed. A description of the research location, the intended population, the sampling approach, the data gathering tools, and the data analysis technique employed follows. Additionally, the study's limitations, ethical considerations, and validity and reliability are discussed.

3.2 RESEARCH PHILOSOPHY

A research philosophy consists of a collection of assumptions and beliefs about the development of knowledge. These encompass assumptions related to human knowledge (epistemological assumptions), assumptions about the realities encountered during research (ontological assumptions), and assumptions concerning how a researcher's values shape the research process (axiological assumptions). These assumptions inevitably influence the understanding of research topics, the methodologies that the researcher employs, and the interpretation of study findings (Saunders et al., 2009:124). Prior to starting the research process, it is crucial for a researcher to understand their research philosophy, because this sets the stage for the entirety of the study. Research philosophies include, but are not limited to, positivism, interpretivism, and pragmatism.

3.3 RESEARCH PARADIGM

A research paradigm, according to Guba and Lincoln (1994:107), is a set of basic beliefs employed by a researcher, which represent a worldview and guide the selection of methods, strategies, and approaches for conducting research. Kamal concurred that in research, the paradigm adopted guides the research, including procedures for data collection and analysis. As such, the paradigm has significant implications for each decision made during the research process. A research paradigm reflects a researcher's worldview, values, and methods of working within the paradigm (2019:1389). Scientific discoveries are shaped by research

paradigms, which are grounded in assumptions and principles. Understanding these paradigms and underlying assumptions helps identify gaps in the generation of robust evidence and the quality of results that support scientific inquiry (Park et al., 2020:02). An awareness of the philosophical underpinnings such as ontology, epistemology, and methodology; to be employed in the research is necessary for a researcher (Majeed, 2019). Research paradigms are frameworks that guide how research is conducted. Prominent paradigms include positivism, interpretivism, and pragmatism paradigm, among others. Key aspects that comprise these paradigms are ontology (the nature of reality), epistemology (the nature of knowledge), theoretical perspective, methodology, and methods.

3.3.1 The Positivist Paradigm

The research paradigm employed in this study is the positivist paradigm. The positivist paradigm is recognised as having been developed by Augustus Comte (Neuman, 2014). Positivism asserts that reality is observable, consistent, and quantifiable, existing independently of human perception (Rahi, 2017: p. 4).

This paradigm supports the use of empirical data and hypothesis testing through scientific methods (Park et al., 2020: p. 690). According to Neuman (2014: p. 97-98), positivist researchers believe that truth is independent and can be validated through experiments and measurable results. In positivism, functional links between causal and explanatory factors (independent variables) and outcomes (dependent variables) can be determined by using the hypothetic deductive process to validate previous assumptions, which are frequently expressed quantitatively (Park et al., 2020: p. 690). Postpositivist researchers have a deterministic philosophy, which argues that causes determine effects or outcomes. As a result, postpositivists address issues that arise from the need to recognise and evaluate the factors influencing results, including those from experiments (Creswell and Creswell, 2018: p. 44).

The adoption of the positivist paradigm is justified as it allows for objectivity and independence in examining the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. Positivism provides a structured approach that relies on statistical analysis, enabling generalizable findings applicable to a broader population (Park et al., 2020). This approach aligns with scientific realism, which acknowledges objective measurement while situating findings within broader theoretical constructs (Majeed, 2019: p. 192). The positivist paradigm strongly emphasises the generation of empirical data and the testing of hypotheses through scientific methods. Applying the positivist paradigm was justified within the context of this research, as it provided an organised way to analyse and confirm the effect of female leadership on internal audit effectiveness using metrics that were quantifiable and observable. This approach aligns with the philosophical framework of scientific realism, which bridges positivist/empirical and relativist/constructivist viewpoints (Majeed, 2019:192), by

acknowledging the importance of objective measurement while situating findings within broader theoretical constructs. This grounding enhances the robustness and applicability of the research outcomes. However, in the context of quantitative research, the focus leans heavily on the positivist tradition, emphasizing the objective measurement and analysis of phenomena. This is particularly evident in the prioritisation of identifying and analysing causal links between variables, which is a defining characteristic of quantitative studies (Denzin and Lincoln, 2011: p. 8). This approach ensures a rigorous, empirical foundation for drawing valid and generalizable conclusions. Theories can be tested and verified with the positivist philosophy (Majeed, 2019: p.192), as researchers with a positivist perspective employ experimental research methods and deductive reasoning to justify their findings.

Therefore, positivism is well-suited to the study's quantitative nature, as it emphasises identifying and analysing causal links between variables (Denzin and Lincoln, 2011: p. 8). Theories can be tested and verified using deductive reasoning, ensuring a rigorous, empirical foundation for drawing valid conclusions (Majeed, 2019:1 p. 92).

3.3.2 The Interpretivist Paradigm

Since interpretivism encourages the survival of various interpretations of a phenomenon, it stands in direct opposition to positivism. According to the interpretivist perspective, social reality is subjective, multifaceted, and exists only in an individual's mind; as such, the process of scrutinising it has an impact on social reality (Collis and Hussey, 2014). Subjective interpretations of a study subject distinguish positivism from interpretivism, as positivism is concerned with statistical findings and the generalisation of universals.

3.3.3 The Pragmatist Paradigm

Pragmatism as a worldview emerges from events, acts, and outcomes rather than from prior conditions (as in post-positivism), although there are numerous variations of this philosophy. Pragmatism supports a mixture of research methodologies. Focusing on their applications, functions, and problem-solving effectiveness. The research topic and question are highlighted, and all accessible methodologies are used to comprehend the situation, rather than concentrating on one methodology (Creswell and Creswell, 2018:48). By beginning with a research question and examining the challenges from several angles, pragmatic philosophers can offer solutions to problems that arise in actual life (Majeed, 2019).

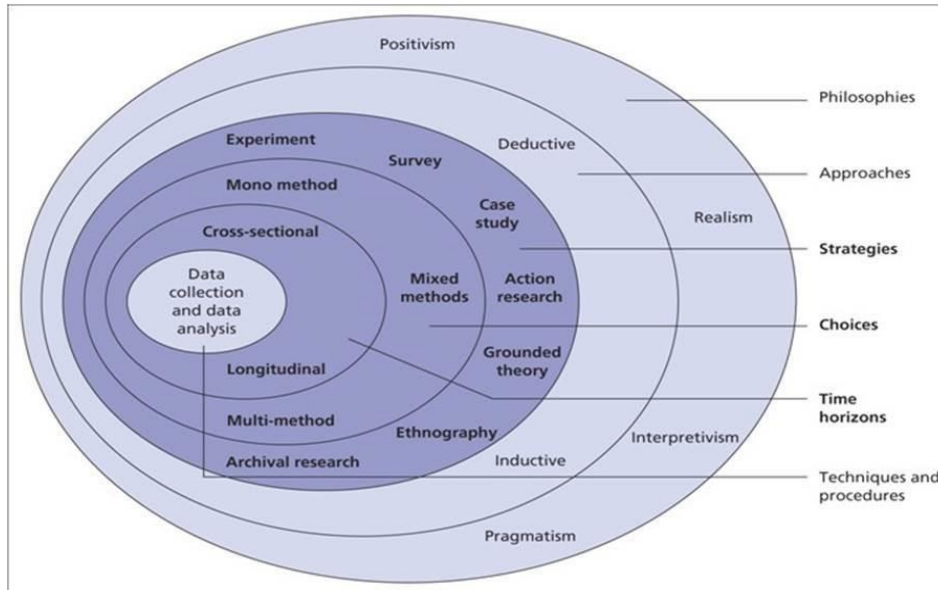
3.4 RESEARCH DESIGN AND METHODOLOGY

A research design is a researcher's plan for a study that is designed to provide solutions to an issue or research concern (Kumar, 2011:94). Three research designs – qualitative, quantitative, and mixed

methodology – can be used to guide a research project (Creswell and Creswell, 2018).

Thornhill et al. (2016) created the research onion model (Figure 3.1) to serve as a guide for choosing an appropriate research design and methodology. This model is used specifically for business studies to provide a solid foundation for the creation of logical and persuasive research designs (Muranganwa, 2016:14).

Figure 3. 1 The Onion Model



Source: Saunders, Lewis and Thornhill (2016)

By enabling a researcher to choose the best theories or methods from pre-existing layers to answer a research issue, the research onion offers a flexible framework. Determining the primary philosophy to be used, as well as selecting methodologies, methods, strategies, and time horizons, are the first steps of a study. These steps guide the development of the study design by providing a logical framework for selecting the procedures and techniques used for data collection and analysis (Melnikovas, 2018:33).

3.4.1 Philosophy of the study

A research philosophy consists of presumptions and ideas on the advancement of knowledge. These include assumptions regarding human knowledge (epistemological assumptions), assumptions about realities you come across throughout your research (ontological assumptions), and assumptions regarding ways your own values influence your research process (axiological assumptions) (Saunders et al., 2009:124). These assumptions inevitably influence the understanding of research topics, the methodologies that the researcher employs, and the interpretation of study findings (Saunders et al., 2009:124). Prior to starting the research process, it is crucial for the researcher to comprehend their

philosophy because this will set the stage for the entirety of the study. Research philosophies include but are not limited to positivism, interpretivism, and pragmatism. The researcher adopted a positivist philosophy to investigate the topic, aiming to objectively measure and analyse the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

This philosophy is based on the belief that reality is objective and can be observed and measured using empirical data. By employing quantitative methods, the researcher systematically gathered and analysed data to identify patterns and correlations, providing a clear and unbiased understanding of the impact of female leadership on internal audit effectiveness and good governance practices.

3.4.2 Research Approach

A research design, which can be broadly categorised into quantitative and qualitative designs, entail a structured plan to gather information. Due to the wide range of data sources available, the quantitative methodology was adopted in this study to answer the research question. Generalisability is a goal of quantitative research, which enables findings to be applied to larger populations or contexts than the particular sample under study. The researcher employed both cross-sectional and longitudinal research designs, utilising statistical and analytical methods to explore and explain the relationships between the study variables. A quantitative approach was used to ensure that the findings could be applied to larger populations or contexts than the particular sample under study. Due to the wide range of data sources available, the quantitative methodology enabled the researcher to answer the research question.

3.4.3 Research Design/Strategy

A cross-sectional survey design was considered suitable for investigating the relationship between female leadership and the enhancement of the effectiveness of the internal audit function in promoting good governance at eThekweni Municipality. This design method is well suited for quantitative research as it allows for the collection of data from a large sample of respondents at a single point in time. By using this method, the study aims to assess the presence of female leadership (independent variable) and its connection on indicators of internal audit effectiveness (dependent variables) in promoting good governance. The cross-sectional approach enables a snapshot of these relationships, providing insights into how female leadership is associated with audit outcomes and governance performance within the municipality

3.4.4 Demarcation/Delimitation of the study

eThekwini, the only Category A metropolitan municipality in KZN (eThekwini Municipality, 2022), has 3.5 million residents and covers an area of approximately 297 km² (Statistics South Africa, 2023). The area is divided into five MPRs, in accordance with the 2020/21 Metropolitan Spatial Development Framework (eThekwini Municipality, 2023). The vision of eThekwini Municipality is contained in its IDP 2020-21, which states that “by 2030, eThekwini will be Africa’s most caring and liveable city” (eThekwini, 2020). An eight-point plan has been created to ensure that the vision for 2030 is met.

3.4.5 Target Population

The study population consisted of the municipality’s internal audit function staff, including female managers, and the female leadership. The internal audit function is comprised of multiple units, which are tasked with conducting internal audits to evaluate the performance of governance processes, its risk management, and the internal controls. Along with female leaders, internal auditors, senior audit managers, deputy heads, and other employees engaged in audit activities thus comprised the population.

3.4.6 Sampling Technique/Method

The full set of people from which a researcher draws their sample is referred to as the population (Taherdoost, 2016:19). Given the practical constraints of time and resources, researchers typically employ sampling techniques rather than analysing an entire population. The reasoning behind this is that the chosen sample will accurately reflect the beliefs and viewpoints of the entire population that is being studied. A manageable sample is a representation of selected respondents by a predetermined selection procedure from the overall population (Du Plooy-Cilliers et al., 2014). For this study, a sample was drawn from the population, with a survey being issued to the sampled respondents. According to McCombes (2019), a researcher can choose one of two main kinds of sampling techniques: probability sampling and non-probability sampling. Random selection is employed in probability sampling, which enables the researcher to draw robust statistical conclusions about the entire group, however, non-random selection based on convenience or other factors in non-probability sampling makes it simple to gather data (McCombes, 2019).

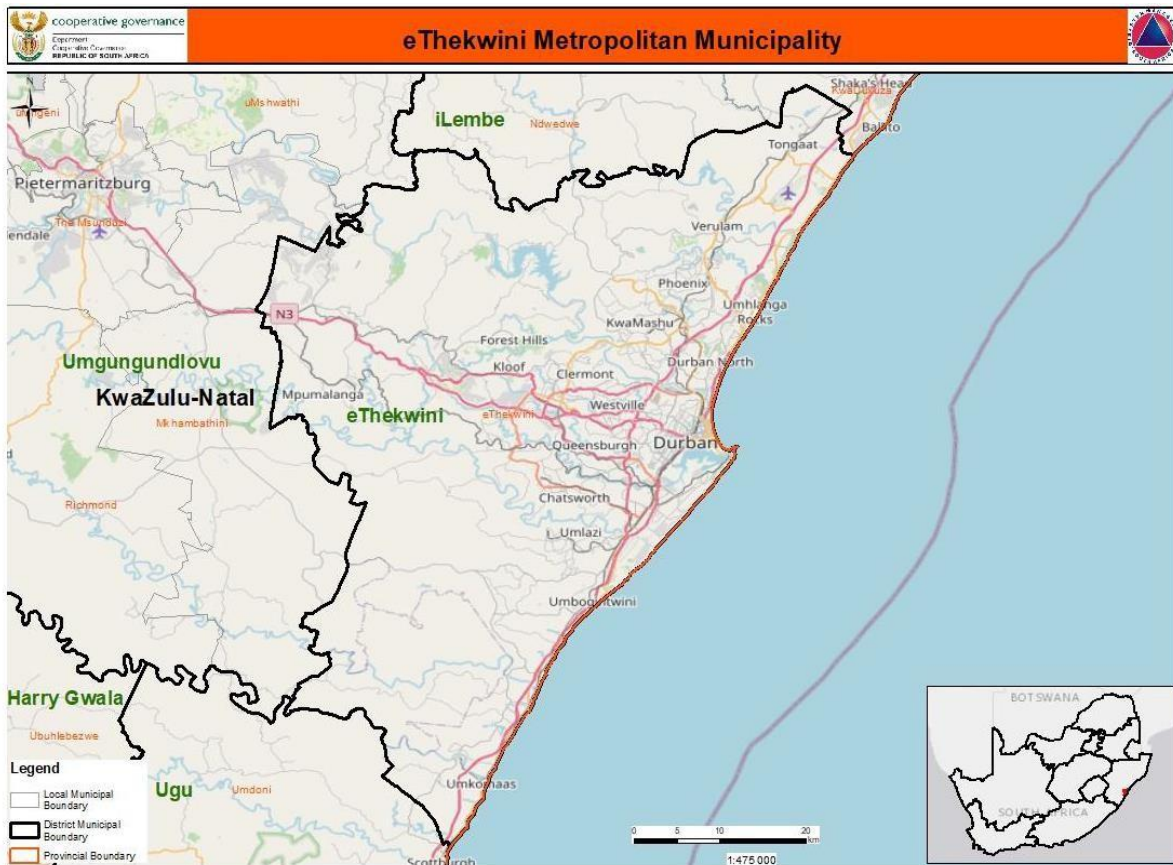
The researcher employed a purposeful sampling technique to identify respondents who would be able to provide important, reliable research data. A purposive sampling strategy was regarded the most ideal for this study since it enabled the researcher to select participants from the target demographic by applying her comprehension of the research topic to identify individuals who best fit the study's objectives. According to Lines et al. (2022: 327), this sampling method is more convenient and economical than other sample techniques. A purposive sampling strategy was used to select participants from the internal audit, female

leaders in governance or management position within the internal audit function and other relevant stakeholders from the municipality served by the internal audit activity. The internal audit function comprises multiple units tasked with conducting internal audits to evaluate the effectiveness of governance processes, internal controls and risk management. Internal auditors, senior audit managers, deputy heads, and other employees engaged in audit activities and other finance and governance activities thus comprised the population.

3.4.7 Sampling Strategy and Sample Size

eThekwini Municipality, as shown in Figure 3.2, is home to 3.5 million residents and spans an area of approximately 297 km² (Statistics South Africa, 2023). A study's sample size is crucial for producing the necessary results (Taherdoost, 2017:1), thus sample selection has a substantial impact on the results. A manageable sample is a portion of respondents selected through a predetermined selection procedure from the overall population (Du Plooy-Cilliers et al., 2014).

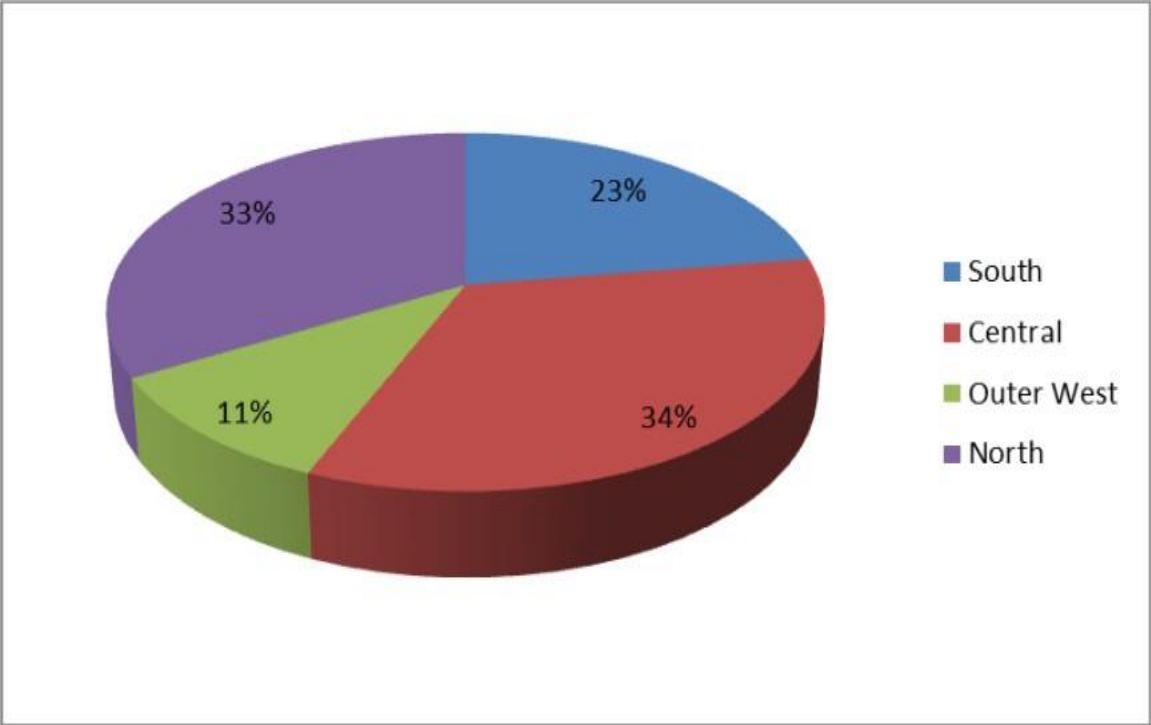
Figure 3. 2 Map of eThekwini Metropolitan Municipality



Source: COGTA (2020)

Along with Cape Town, Nelson Mandela Metro, and Buffalo City, eThekweni Municipality is one of four coastal metropolitan municipalities and one of the eight municipalities categorised as Category A in South Africa (Cogta, 2020). eThekweni Municipality is separated into five MPRs (functional municipal planning regions) - the North, Central, South, Inner West and Outer West MPRs (Figure 3.3), in accordance with the 2020/21 Metropolitan Spatial Development Framework (eThekweni Municipality, 2023).

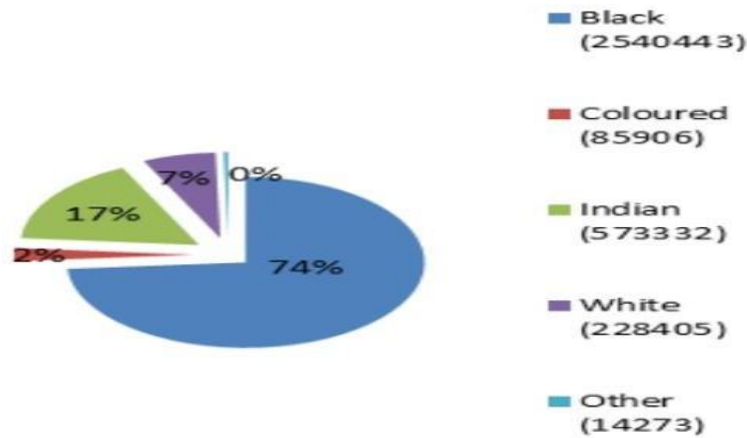
Figure 3. 3 eThekweni Spatial Distribution



Source: eThekweni Municipality (2024)

3.9 million people live in the eThekweni Municipality metro, which makes up 34.7% of the KZN total population (eThekweni Municipality, 2024). The demographic break down of the municipality’s residents (Figure 3.4) is: African (74%), Indian (17%), White (7%), Coloured (2%), and other nationals (0.4%) (Stats SA, 2023).

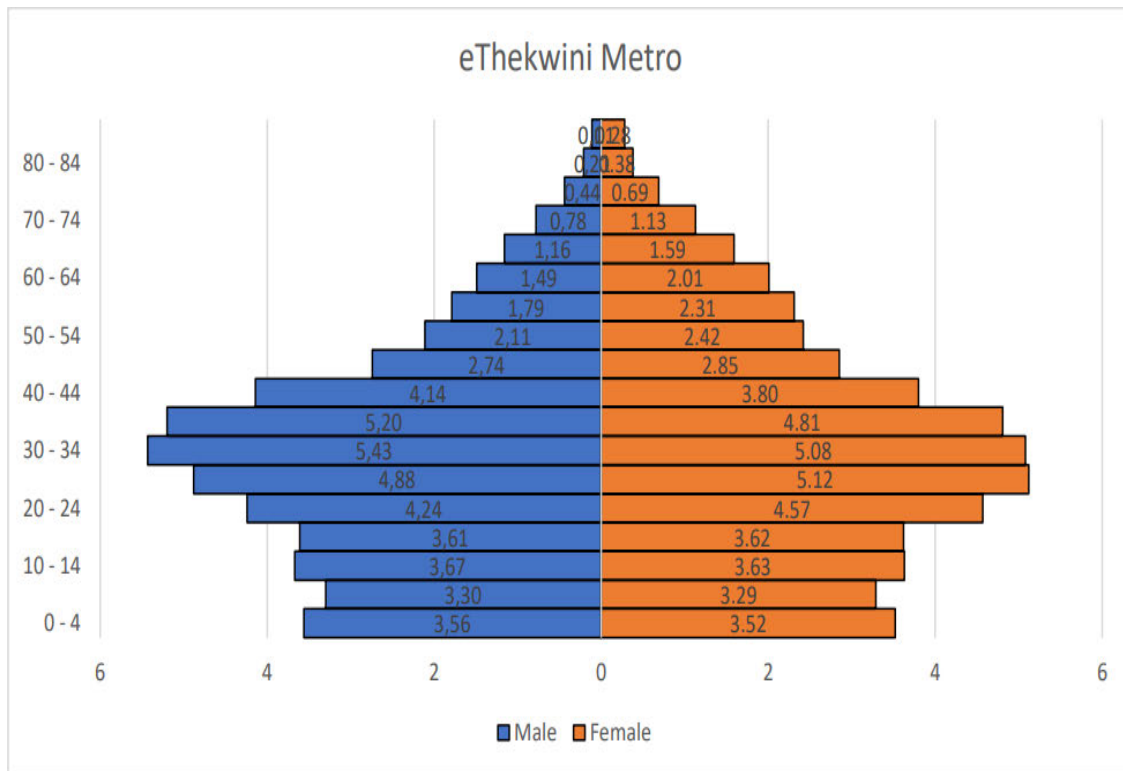
Figure 3. 4 eThekwni Population composition



Source: eThekwni Municipality (2024)

The population of eThekwni, per the population pyramid below in Figure 3.5, shows that the gender distribution of the municipal population is 50.1% female and 49.9% male. According to the population pyramid of eThekwni, women have a longer life expectancy than men, with a gender ratio of 99 males to 100 females (eThekwni Municipality, 2024:32).

Figure 3. 5 Population Pyramid: eThekwni Municipality Pyramid



Source: Stats SA (2023)

The population for the study was 319 municipal employees per Table 1.1 below. The study employed purposive sampling and included a total sample of 150 employees of eThekweni Municipality who would be able to provide important, reliable data for the study. A purposive sampling strategy was considered the most suitable for this study since it enabled the researcher to select participants from the target demographic by applying comprehension of the research topic to identify individuals who best fit the study's objectives from the population. As per Table 3.1, The survey will be a cross-sectional design, with data collected from a stratified sample of respondents from eThekweni Municipality representing various roles within the population at a single point in time. The study sample was confined to employees of eThekweni Municipality. The study included a total sample of 150 employees from a population of 319. The sample size was determined using Yamane's formula (Adam, 2020), which considers the population size and a specified margin of error. A 6% margin of error was applied, resulting in a required sample size of approximately 148 participants. Given practical constraints and the need to ensure sufficient representation, 150 participants were selected. Of these, 132 responded to the invitation to participate in the study. The sample included employees with expert knowledge in internal audit, finance, and governance at eThekweni Municipality.

Table 3. 1 Framework of the Sample

Description	Population	Target Sample Size
Chief Audit Executive	1	1
Deputy Heads	4	2
Senior Managers	40	20
Specialists Internal Auditors	25	12
Senior Internal Auditors	39	20
Internal Auditors	10	5
Other Municipal Staff	200	90
Total	319	150

3.4.8 Response Rate

According to Groves et al. (2009), a response rate is a primary indicator of survey quality, as it reflects the extent to which the survey results may be generalised to the target population. Nulty (2008) asserted that a study is considered satisfactory if the response rate is greater than 50%, which Sturgis et al. (2017) concurred with. A total of 150 (n=150) questionnaires were distributed by the researcher to potential respondents who worked at eThekweni Municipality. Of these, 132 (n=132) completed the survey, representing a response rate of 88%. The researcher ensured that the study's questionnaire was friendly, which ensured that the respondents did not suffer any time burden due to its design or the types of questions

asked. Furthermore, the researcher used individual, timely, and informative messages that described the study to every participant and explained the relevance of the research. This communication strategy included an initial invitation as well as reminders and requests for responses, so that the participants perceived their contributions as important. This specificity aided in reducing non-responses and boosted participation in the study, thereby ensuring that a high response was received.

3.5 DATA COLLECTION

Data can be collected using both primary and secondary data collection methods (Taherdoost, 2021:12).

3.5.1 Primary Data Sources

Primary data refers to information that is original, unpublished, and collected directly from the source, without alteration by others. Researchers utilize various methodologies to gather and organize primary data in pursuit of a specific objective. Consequently, primary data tend to exhibit higher levels of validity, reliability, objectivity, and authenticity compared to secondary data (Taherdoost, 2021:12). Sekaran and Bougie (2019:160) agreed that primary sources of information from surveys, interviews, and respondent observations lend rigour to a study. The primary data-gathering tools utilised for this study were questionnaires, which are regularly used to collect data for research objectives (Du Plooy-Cilliers et al., 2014). The primary data in this study were collected directly from the participants via the survey, which was then analysed. This positivist (quantitative) approach ensured that the study achieved measurement, objectivity, neutrality, and validity (Campbell, 2012). The structured questionnaires enabled the researcher to assess the sample's perceptions and experiences related to the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. The questionnaire was developed specifically for the study and distributed online. Pre-testing was done to ensure that the questions were accurate and that the responders would not have any trouble answering them all. Google forms were utilised to administer the survey online. The sample was emailed a questionnaire containing the web-based survey by the researcher, and the request to participate was communicated to all 150 people using Microsoft Outlook email. A positivist (quantitative) approach was used to collect the primary data for the study, with measurement, objectivity, neutrality, and validity all being seen as critical (Campbell, 2012). The questionnaire collected data on the perceptions and experiences of the respondents related to the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

The template used for collecting demographic data from the respondents is shown in Appendix D.

3.5.2 Secondary Data Sources

Information gathered from published sources is referred to as "secondary data" because it has previously been acquired for a different reason and could be used for different research objectives. Every paper's literature review section is built upon secondary data sources (Taherdoost, 2021:12). In this study, secondary data was gathered from academic journals, books, articles, periodicals, and the Internet. The data collected included the financial records of eThekweni Municipality published online in its annual reports, governance reports like the eThekweni Municipality Reports to the Municipal Public Accounts Committee, eThekweni Municipality MFMA Section 72 Report to the Mayor, eThekweni Municipality's Internal Audit Charter, EMARAS Audit Methodology, eThekweni Municipality's Employment Equity Reports and Statistics, Various Auditor General (SA) reports including the Management report on eThekweni Municipality containing audit findings, etc. These secondary data were examined for their relevance to the study's objectives, particularly in understanding the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. However, after reviewing the secondary data, it was determined that it did not fully address key aspects of the study's objectives, such as the perception of female leadership in internal audit processes, and insights from female leaders. Consequently, primary data collection became necessary to fill these gaps and provide a more comprehensive understanding of the study's research questions.

3.6 DATA PREPARATION

Data must be arranged into the proper format before they can be analysed; this is known as data preparation and usually involves several iterations (Abdallah et al., 2017:1). During the data cleaning process, the researcher thoroughly examined the dataset to identify potential outliers; however, no outliers were observed, and as a result, no treatment was necessary. Similarly, the dataset did not require normalization or standardization, as all data points were already in an appropriate format for analysis. The decision not to normalize or standardize was based on the nature of the variables, which did not exhibit inconsistencies in scale or distribution that would necessitate such transformations. Furthermore, all collected data were deemed relevant to the study, and no data points required exclusion. The data collection process was designed to gather only pertinent information aligned with the research objectives, eliminating the need for further filtering.

3.7 DATA ANALYSIS

Data analysis is the process of transforming gathered data into information that is useful (Taherdoost, 2022:2). The four primary research questions provided a critical framework for analysing and evaluating

the data gathered from the participants in response to the fifteen survey questions. Microsoft Excel and SPSS will be used to analyse the quantitative data. The quantitative data were coded, cleaned, and input into a computer, with the Software Package for Social Sciences (SPSS) and Microsoft Excel being utilised to analyse, classify, and create a report on the research results. Following data cleaning, the results were placed into tables, graphs, and charts.

3.7.1 Variable Description

In this study, the variables are categorised into independent and dependent each playing a crucial role in investigating the relationship between female leadership, internal audit effectiveness, and promoting good governance at eThekweni Municipality.

The independent variable in this study is female leadership, which encompasses various leadership attributes, competencies, and styles exhibited by women in the internal audit functions. This variable is measured through key dimensions such as transformational leadership traits, decision-making effectiveness, emotional intelligence, ethical leadership, and strategic influence within governance structures. The selection of female leadership as the independent variable is based on its potential influence on internal audit effectiveness and good governance. Previous research highlights that gender diversity in leadership enhances organizational performance, promotes ethical decision-making, and fosters transparency (Eagly and Carli, 2007). Given the governance challenges within eThekweni Municipality, investigating the role of female leadership in enhancing internal audit effectiveness and promoting good governance in eThekweni, South Africa is both relevant and significant.

Internal Audit Effectiveness is the dependent variable in this study. This variable measures the ability of the Internal Audit Function to fulfil its mandate in ensuring accountability, transparency, and compliance. Promotion of Good governance is also the dependent variable and is assessed through principles such as accountability, transparency, integrity, stakeholder engagement, and adherence to regulatory frameworks. These indicators reflect the effectiveness of governance mechanisms influenced by the internal audit function. The inclusion of internal audit effectiveness and good governance as dependent variables is grounded in their direct relevance to municipal performance. Internal audit functions play a pivotal role in ensuring adherence to governance principles (OECD, 2015). Effective leadership, particularly inclusive leadership, has been found to enhance audit functions and subsequently improve governance structures (Adams and Ferreira, 2009).

3.7.2 Analytical Framework

The study employed a structured analytical framework to assess the relationship between female leadership, internal audit effectiveness, and good governance at eThekweni Municipality, South Africa.

This framework aligns with the study's four objectives and incorporates appropriate analytical methods to ensure the validity and reliability of the findings. The nature of each research objective guides the selection of analytical techniques, the type of data collected, and the need for methodological rigor in evaluating the relationship between female leadership, internal audit effectiveness, and governance at eThekweni Municipality.

Objective 1: Assessing the effectiveness of the eThekweni Municipality's Internal Audit Unit in promoting the principles of good governance.

To evaluate internal audit effectiveness, descriptive statistical techniques such as mean, standard deviation, and frequency analysis will be employed to summarize data collected through surveys. These methods provide a clear summary of how well the Internal Audit Unit upholds governance principles such as transparency, accountability, and compliance. A study by Lepheana (2021) highlights the role of internal audit in improving governance within the South African public sector, emphasizing the importance of effective internal audit functions in promoting good governance.

Objective 2: Determining the leadership competencies of female leaders within eThekweni Municipality's Internal Audit Unit

Descriptive analysis is applied to assess the prevalence and effect of leadership competencies among female leaders. Survey responses from the respondents are analysed to identify leadership traits associated with effective audit oversight and the promotion of good governance. Research by Oussii and Klibi (2019) indicates that internal audit functions led by female Chief Audit Executives are more likely to incorporate quality assurance techniques, suggesting that female leadership contributes to internal audit effectiveness.

Objective 2: Determining the leadership competencies of female leaders within eThekweni Municipality's Internal Audit Unit

Descriptive analysis is applied to assess the prevalence and impact of leadership competencies among female leaders. Survey responses from the respondents are analysed to determine the leadership traits most associated with effective audit oversight and promotion of governance. Gender diversity, particularly female leadership, is often linked to enhanced governance and oversight capabilities (Coffey and Wang, 2021).

Objective 3: Examining the relationship between female leadership and internal audit performance

within eThekweni Municipality

Descriptive statistics are utilised to summarise key attributes of female leadership and internal audit performance within eThekweni Municipality. This analysis assesses the prevalence of these competencies among female leaders, providing a basis for understanding their leadership effect. Willows and van der Linde (2016) found that female representation on boards positively influences company performance when using accounting based measures, suggesting that female leadership can enhance internal audit performance.

Objective 4: Providing a framework for policymakers and organisational leaders at eThekweni Municipality that promotes good governance through gender-inclusive leadership practices.

Descriptive statistics is applied to assess and provide a framework for policymakers and organisational leaders at eThekweni Municipality that promotes good governance through gender-inclusive leadership practices. The study by Gegeza and Dubihlela (2024) emphasizes the role of management support in enhancing internal audit effectiveness within South African provincial governance, highlighting the importance of leadership in promoting good governance.

By defining and justifying these variables and employing the above analytical framework, the study establishes a robust methodology for analysing the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. This approach ensures that findings contribute meaningfully to academic discourse and practical governance improvements within eThekweni Municipality.

3.7.3 Descriptive data

A descriptive analysis of data, according to Saunders et al. (2016), allows a researcher to characterise and compare their data quantitatively, as well as provide conclusions about the variables or factors in a dataset.

The responses from the data collected from the study respondents for each statement in the questionnaire were thus scrutinised and interpreted. This study employed descriptive statistical techniques, including measures of central tendency (mean scores and mode), measures of dispersion (variances and standard deviation), frequencies (frequency tables), and graphical representations, using bar charts and pie charts (Dubihlela and Mukono, 2022). These methods helped to provide a clear and concise summary of the data, facilitating easier interpretation and understanding (Saunders et al., 2016).

3.7.4 Inferential Data

In this study, inferential statistics, such as correlation and regression analysis, were utilised to ascertain if

relationships exist between the independent variable (female leadership) and the dependent variables (internal audit effectiveness and promoting good governance). The analysis was carried out according to the established research objectives. The research results were then interpreted per the research objectives and supported by the reviewed literature. The inferential statistics data are provided and discussed, as well as the accuracy and consistency of the measurement instruments used.

3.8 DATA QUALITY CONTROL

Survey instructions were utilised by the researcher to control data quality. In order to prevent the focus on addressing the research objectives from shifting, the questionnaire was aligned with the research questions.

3.9 VALIDITY AND RELIABILITY

The study's integrity has been preserved by the application of research reliability and validity principles. Although closely related, validity and reliability refer to distinct aspects of the measurement instrument. The validity of the results is related to their correctness and accuracy, while the reliability of the measured results is linked to their consistency (Lakshmi and Mohideen, 2013). To ensure face validity, i.e., to evaluate if the survey was a good measure of the study's objectives, a sample of experts was given the opportunity to answer the questionnaire first. This expert review helped ensure that the questions aligned with the research focus, and questions that were not aligned with the research were removed or modified. Ten managers participated in this process, all of whom had similar characteristics as the study's respondents, ensuring the relevance of their feedback. This expert review helped ensure that the questions aligned with the research focus, and questions that were not aligned with the research were removed or modified. Ten managers participated in this process, all of whom had similar characteristics as the study's respondents, ensuring the relevance of their feedback.

The research topics were carefully considered and addressed in the questionnaire, and to avoid various interpretations of the same item, the researcher ensured that the questions were concise, clear, and unambiguous (Christ, 2013). This step was taken to reduce any potential misinterpretations of the questions by the participants. The reliability metric known as Cronbach's Alpha Coefficient was utilised by the researcher to assess internal consistency.

3.9.1 Measures of Reliability

The three measures of reliability used are discussed below.

- Test-retest reliability: Ten participants were asked to answer the questionnaire twice one week apart. The two sets of questionnaires were correlated and the value evaluated.

- Inter-rater: The study explore if the participants would respond to the same question in different ways.
- Internal consistency: SPSS was used to run a number of close-ended questions so as to measure the data's reliability by evaluating Cronbach's Alpha, which measures how closely related the items in the questionnaire were to one another.

3.9.2 Measures of Validity

The validity criteria are discussed below.

- Face validity: To evaluate if the survey was a good measure to meet the study's objectives, a sample of experts were given the opportunity to answer the questionnaire. As there were no changes in the study, all questions remained aligned with the research and did not require removal or modification.
- Criterion-related validity: Correlations were used to determine how the same variable would be measured using different measures to evaluate if there is a difference in the results obtained. Ten managers participated in this criterion with similar features as the study's participants.

3.10 DATA STORAGE

All the data collected by the researcher during the study have been preserved, with the personal information of the respondents being kept strictly confidential. To ensure the safe keeping of the data, electronic copies were backed up to storage devices and the cloud. Any hard copy documents were destroyed, and electronic copies will be deleted from the OneDrive folder after the required storage time as per the university's policy has lapsed (five years after the study's conclusion).

3.11 ELIMINATION OF BIAS

When systematic bias is introduced into sampling or testing by privileging or selecting one result or response over others, bias occurs (Pannucci and Wilkins, 2010). While this study relies on numerical data, which can enhance objectivity, it does not entirely eliminate the risk of bias. As Sica (2006) highlights, biases can still arise from factors such as study design, data collection methods, or analysis techniques. Additionally, Gove and Geerken (1977) emphasize that response bias can affect quantitative data, particularly in survey-based research, where social desirability and non-response patterns may distort findings. Therefore, careful measures are required to minimize potential biases and ensure the validity of the study's conclusions. Furthermore, bias was reasonably eliminated in this study by avoiding language that suggests evaluation or reinforces stereotypes, by utilising gender-neutral language, by abstaining from identifying racial or ethnic group identification unless necessary, and by refraining from making assumptions about various age groups without citing credible sources. The sample was purposefully

selected from employees within the internal audit activity, treasury unit, and other units audited by internal audit with relevant experience. The study sample included 150 participants, selected from a population of 319 employees within the municipality, representing various department roles. The respondents, primarily drawn from internal audit, finance, and governance units, may have a heightened understanding of the study's topic. The study employed a cross-sectional survey design, collecting data from a single point in time. There is the potential for response bias due to factors such as the participants' current work-related experiences, personal views on gender and leadership, and organizational culture at the time of the survey. To eliminate potential biases in the sample, the researcher employed several strategies throughout the research process to eliminate bias. The researcher used purposive sampling to select participants with relevant experience and expertise in internal audit, finance, and governance within the municipality. This allowed for a targeted approach to gather informed perspectives on the research topic while ensuring the inclusion of individuals who could provide meaningful insights into the study's objectives. However, to reduce the risk of over-representing certain viewpoints, the researcher ensured that the sample was carefully chosen to include participants from various roles and departments within the internal audit activity, treasury unit, and other units audited by internal audit. This helped ensure a diversity of perspectives despite the focus on those with expertise in the research area. To further eliminate bias, participants were selected from a pool of 319 employees, with the final sample of 150 individuals reflecting a wide cross-section of municipal employees. While there is an inherent risk that respondents from specific units (internal audit, finance, and governance) may have a more advanced understanding of the research topic, the purposive selection aimed to gather informed, reliable data. This strategy was balanced by ensuring that other departments, which may have different perspectives on internal auditing and governance, were included in the sample. Additionally, a cross-sectional survey design was employed, which helps minimize the influence of any individual's biases or experiences over time, as data was collected from a single point in time. However, it is acknowledged that response bias may still arise from factors such as participants' personal views on gender and leadership or their work-related experiences and perceptions at the time of the survey. To address this, the survey instrument was designed with neutral language and a clear focus on understanding the role of female leadership in internal auditing, thereby reducing the likelihood of leading or biased questions. Moreover, participants were assured of the confidentiality and anonymity of their responses, which helped encourage honest and unbiased input. While it is acknowledged that biases cannot be fully eliminated in any research study, these measures are intended to reduce their impact and ensure that the findings reflect the most accurate and reliable data possible.

3.12 ETHICAL CONSIDERATIONS

According to Orb et al. (2001:93), doing good and avoiding damage are central to ethics. By using the proper ethical guidelines, harm can be avoided or minimised, therefore it is crucial to protect research participants in all studies. The researcher ensured that all the respondents gave their informed consent before beginning the study, and their participation was completely voluntary. An informed consent letter was provided to all research participants via Microsoft Outlook (Appendix C), where they were required to consent to participate in written form. Additionally, the questionnaire was designed using Google Forms, which included a dedicated section for informed consent. In this section, respondents were asked to indicate their agreement to participate by selecting 'I agree' before being allowed to proceed with the questionnaire. The letter and questionnaire outlined the purpose of the study, the voluntary nature of participation, and the assurance of confidentiality and anonymity of their responses. Respondents were also allowed to ask questions if needed before providing their consent. The researcher also assured the respondents of their confidentiality and anonymity. The researcher obtained a gatekeeper letter from eThekweni Municipality, as well as ethical approval or clearance letter from the Humanities and Social Sciences Research Ethics Committee of the University of KwaZulu-Natal (UKZN) to carry out the research, with the protocol reference number HSSREC/000007203/2024. Additionally, fundamental ethical principles were followed, and throughout the research process. The researcher also ensured that all ethical considerations were followed, which included explaining the research to the participants and receiving their formal informed agreement or consent to participate in the study. Further, the respondents' participation was voluntary and their responses were kept confidential to ensure their anonymity. The researcher aimed to minimise the risk of harm to the participants, both physical and psychological, and preserved the integrity of the research by avoiding plagiarism, falsification and data fabrication, and ensuring transparency in her reporting methods, results, and conclusions. Throughout the process, the researcher worked to uphold the participants' rights, autonomy, and dignity, which entailed treating them fairly, sensitively and respectfully, and adequately recognising their efforts.

3.13 CONCLUSION

By describing this study's research paradigm, methodology, and design, the researcher highlighted the robust structure used to understand how female leadership can drive internal audit effectiveness and promote good governance. Details about the study site, target population, sampling approach, data gathering techniques, and data analysis techniques also provided sufficient background to the research. Moreover, acknowledging the study's limitations and ethical considerations underscored the researcher's commitment to conducting a balanced and ethically sound investigation.

CHAPTER 4

DATA PRESENTATION AND ANALYSIS

4.1 INTRODUCTION

The study aimed to explore the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. This chapter outlines the results from the data analysis based on the gathered data. The data presented in this chapter were gathered by means of respondents completing questionnaires. Where appropriate, the data are presented in tabular or graphical form to facilitate the reader's understanding of the key findings. Statistical analysis is also applied to provide deeper insights into the trends and relationships within the data. Additionally, data analysis was utilised to answer the following research questions:

- How effectively does the eThekweni Municipality's Internal Audit Unit promote the principles of good governance?
- What leadership competencies do female leaders possess within eThekweni Municipality's Internal Audit Unit?
- What is the relationship between female leadership and the performance of the Internal Audit Unit at eThekweni Municipality?
- What are the key elements of a gender-inclusive leadership framework that can enhance good governance at eThekweni Municipality?

4.2 FREQUENCY ANALYSIS

The demographical information of the eThekweni Municipal employees who participated in the study were analysed to understand the distribution of key characteristics within the sample. Information on the respondents' age, gender, ethnicity (race), years in their current role, and educational achievements was collected. The frequency distribution of these variables is presented below to provide a clearer picture of the study sample's composition.

4.2.1 Response rate

According to Groves et al. (2009), the response rate is a primary indicator of survey quality, reflecting the extent to which the survey results may be generalised to the target population (Groves et al., 2009). The data for the study was gathered through a questionnaire that was generated with the aid of the Google Forms

survey instrument and distributed electronically. According to Babbie (2021:265), a response rate reflects the representativeness of a sample, with a higher rate indicating a lower likelihood of significant nonresponsive bias. A total of 150 (n=150) questionnaires were distributed to potential respondents by the researcher who worked at eThekweni Municipality. Of these, 132 (n=132) completed the survey, representing a response rate of 88% (Table 4.1). The remaining 18 (n=18) respondents (12%) either did not respond or withdrew from the study. Nulty (2008:303) asserted that a study is considered satisfactory if the response rate is greater than 50%, while Sturgis et al. (2017) commented that a response rate of at least 50% is seen as appropriate for quantitative research in order to provide results that can be applied more generally. The study's response rate was thus deemed suitable, reinforcing the credibility of the study, and the findings can be generalised to the target population. This is aligned with the research of Baruch and Holtom (2008: 1140), who stated that in organisational research, response rates are typically about 52%, although 60% or more are frequently acceptable, and 70% or more are regarded as excellent.

Table 4. 1 Response Rate

Response	Frequency	Percentage (%)
Responded	132	88%
Did not respond	18	12%
Total questionnaires sent	150	100%
Response Rate	88%	

The high response rate greatly reduced the possibility of non-response bias, which is when the responses of those who participate differ systematically from those who did not. Baruch and Holtom (2008: 1140) asserted that although uncommon, response rates of more than 70% are necessary to guarantee reliable data, especially in organisational research. To obtain the above response rate, the researcher ensured that the study's questionnaire was friendly and that the respondents did not suffer any time burden due to its design or the types of questions asked. This was aligned with research by Dillman et al. (2014: p. 29) on survey design, which asserted that engagement and completion rates may be raised by the questionnaire's structure and clarity as well as its applicability to the respondents' work experiences. Furthermore, the researcher used individual, timely, and informative messages that described the study to the respondents and explained the relevance of the research. The communication strategy included more than one stage, as firstly an invitation was sent out by the researcher, followed by reminders and requests for responses, and lastly follow ups, so that the participants perceived their contribution as important. This is aligned with research by Fan and Yan (2010: p. 136), who argued that reminders are one of the best ways to increase web survey response rates, especially when they are tailored or sent at the right moment.

4.2.2 Demographics of the Respondents

One hundred and thirty-two (n=132) respondents from the eThekweni Municipality completed all of the sections of the closed-ended survey questionnaire. The categories that were included in the demographic profile section (Appendix D) were age (between the ages of 25 to 55 and above), ethnicity (i.e., race), gender, years in the current role (less than one year, 1 – 3 years, 4- 6 years, 7 – 9 years, 10 – 13 years, 14 – 17 years, and >18 years), and educational achievement (Grade 12, certificate, diploma, undergraduate degree, honours degree, masters, PhD).

4.2.3 Respondents' Characteristics (Age and Race)

The respondents' characteristics (age and race) and demographic data were analysed to determine the sample's diversity. Table 4.2 below summarises the distribution and racial composition of the respondents.

Table 4. 2 Respondents' Characteristics (Age and Race)

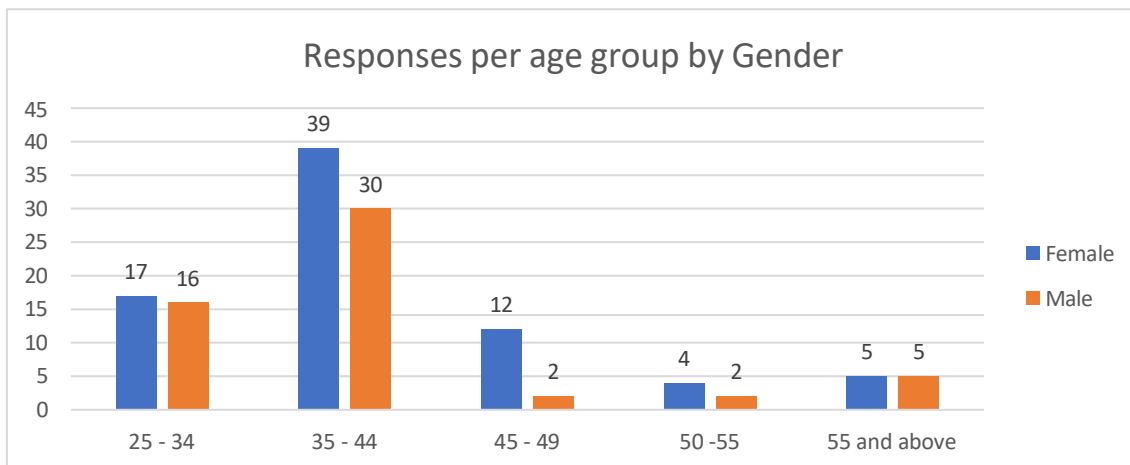
Age of Respondents	Frequency	Percentage (%)	Race	Frequency	Percentage (%)
25 – 34	33	25%	Black African	103	78%
35 - 44	69	52%	Coloured	1	0.76%
45 - 49	14	11%	Indian/Asian	26	19.70%
50 -55	6	5%	White	2	1.52%
55 and above	10	8%			
	132	100%		132	100%

The majority of the respondents (52%, n=69) were aged 35-44, reflecting a sample composed mainly of mid-career professionals. Younger respondents (25-34) made up 25%, while older respondents (45 and above) represented a combined 24%. This age range was important for offering a variety of perspectives on the role of female leadership at various phases of a career. This is aligned with research by Creswell (2014: 167), which found that a wide range of ages among responders helps to provide a more thorough knowledge of how organisational dynamics change depending on the professional experience.

The survey was predominantly completed by respondents who were Black African (78%, n=103), which was aligned with the demographic context of KwaZulu-Natal. Being a predominantly Black African region

may influence the leadership dynamics and internal governance processes in the organisation. The second largest group was Indian/Asian respondents with 19.70% (n=19.7%), followed by White respondents at 1.52% (n=2) and Coloured respondents at 0.76% (n=1). This racial diversity can provide an insightful understanding of how varied cultural backgrounds might influence perceptions with regard to the effectiveness of female leadership and governance within the organisation. Hofstede (2001: 89) confirmed in his study that the effectiveness of governance structures, decision-making processes, and leadership styles are all influenced by cultural diversity in organisations. The demographics breakdown of the resident of eThekweni who reside in the municipal area per Stats SA (2023) was distributed as follows: The African community being 74% of the population, the Indian community at 17%, the White community at 7%, the Coloured community at 2% and other nationals sitting at 0.4% of the population (Stats SA, 2023). Considering the demographics of the eThekweni area serviced by the municipality, the survey's proportion of Black African respondents was representative of the demographics of the province, the perspectives of the Black African demographic in the study are likely representative of the broader experiences of this group in the eThekweni area. While the Indian/Asian group was slightly overrepresented in the study compared to the general population, this was considered minor as it fell within a range that allowed their perspectives to be considered reasonably aligned with the population in eThekweni.

Figure 4. 1 Age Statistics of the Respondents



The largest group of respondents was in the age range of 35-44 years (n=69 people), followed by the age group range of 25-34 years (n=33 people), 45-49 years (n=14) respondents, 55 and above (n=10), and 50-55 (n=6). Thus, the age distribution was widely spread, with a range of 30 years. The 35-44 group (Figure 4.1) was likely to be at a critical period of their lives in terms of their career development. All the respondents were over 25, which suggests that they had a certain level of maturity and life experience and could thus provide informed and credible responses. They were also likely to have encountered

enough professional or personal experiences to form considered opinions on the survey's subject matter. This was supported by Anderson et al. (2017: 252), who noted that professionals who are mid-career provide a special combination of creativity and experience, frequently spearheading initiatives to adapt leadership techniques to satisfy the changing demands of modern companies. Hussain et al. (2018:125) concurred, arguing that the mid-career leaders are well-positioned to implement organisational change due to their developed leadership skills and deep organisational knowledge. The survey results are thus unlikely to be speculative or uninformed, and more likely to be based on the understanding and experiences of the respondents.

4.2.4 Respondents' Gender

Figure 4. 2 Gender of respondents

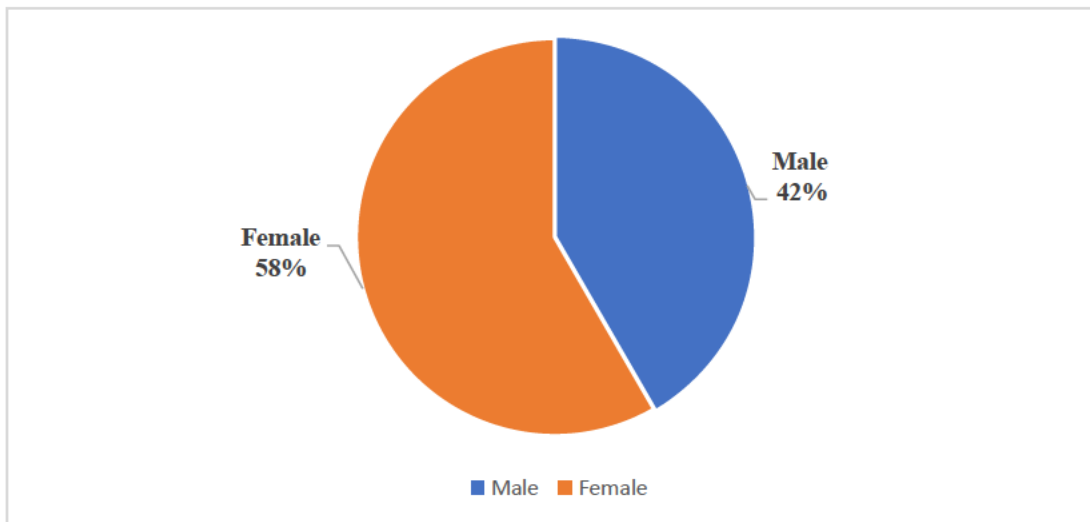


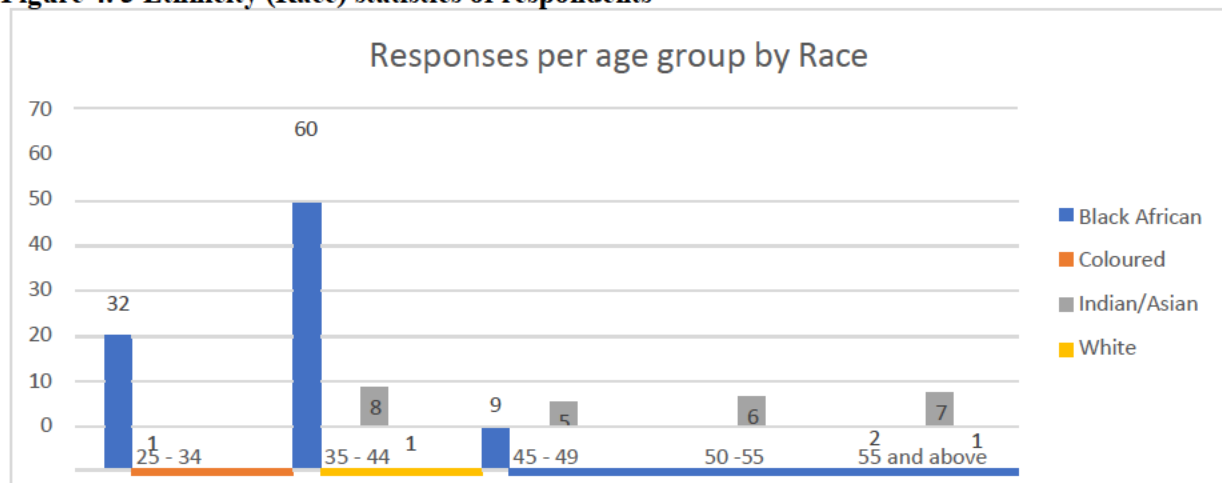
Figure 4.2 reveals that 58% of the respondents were female, while 42% were male. This result shows that more females (77) responded to the study invite than males (55). The gender distribution differs slightly from the population of eThekweni per the population pyramid in Figure 3.5, which reflects that the gender distribution of the municipal population is 50.1% female and 49.9% male (eThekweni Municipality, 2024:32). Although the sample skews slightly towards a higher proportion of female respondents, the general gender trend aligns with the broader demographic patterns of the city.

Men tend to occupy a larger percentage of leadership positions in the private sector, which is in contrast to this gender distribution in the public sector. Offermann and Foley (2020:1) stated that discrimination and gender inequality remain major barriers for women workers in general and women seeking leadership positions in particular. In light of this, the study findings indicate that both genders are fairly represented,

ensuring a relatively balanced inclusion of both male and female perspectives, which is crucial for addressing gender-related challenges in the workplace. This balanced representation aligns with research by Franczak and Margolis (2022: p. 2), who confirmed that gender diversity adds cognitive diversity to an organisation and makes reevaluating qualifications crucial as women promote distinct talents and viewpoints, which causes them to alter the way organisations operate. These findings strongly show that the eThekweni Municipality strives for gender-balanced practices. The municipality will gain from making sure that it continues to strive to develop fair employment targets and goals in accordance with the Employment Equity Act's recommendations.

4.2.5 Respondents' Ethnicity (Race)

Figure 4. 3 Ethnicity (Race) statistics of respondents



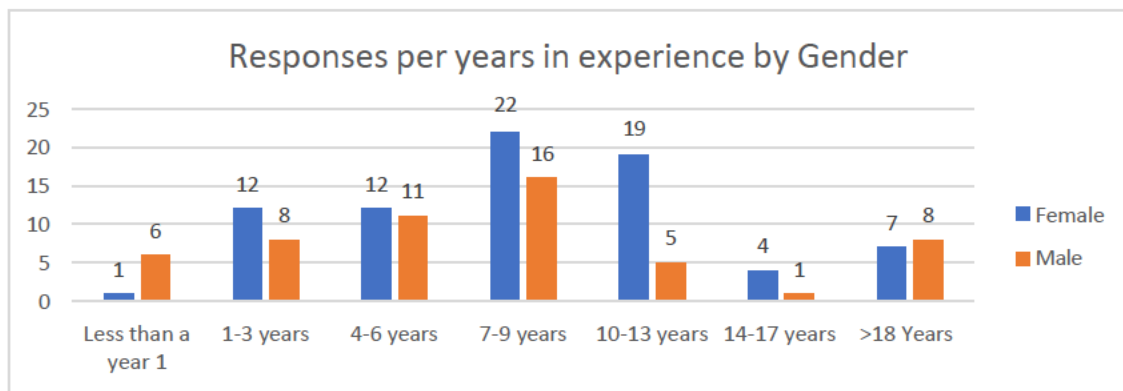
The majority of the study's respondents were Black African (103), with a smaller number of Indian/Asian (26), White (2), and Coloured (1) participants. In the survey, 103 out of the 132 respondents identified as Black African, which accounted for about 78% of the sample, with the Indian/Asian group (26 respondents) representing the second largest demographic at 20% (Figure 4.3) . The White respondents accounted for 1.5% of the sample, and the coloured respondents accounting for approximately 0.08% of the sample. The demographic breakdown of residents in the eThekweni municipality, as presented in Chapter 2 of this study and illustrated in Figure 3.3, is as follows: 74% of the population is African, 17% is Indian, 7% is White, 2% is Coloured, and 0.4% are from other nationalities (Stats SA, 2023).

Siocon (2022) asserted that racial diversity enhances a company's financial performance, therefore it is likely that Black African leaders will be essential in setting organisational policy at eThekweni Municipality. Considering the demographics of the eThekweni area serviced by the municipality, the

survey's proportion of Black African respondents is slightly higher than their representation in the general population. However, this difference is small, and thus, the perspectives of the Black African demographic in the study are likely representative of the broader experiences of this group in the eThekweni area, whereas the Indian/Asian group is slightly overrepresented in the study compared to the general population. This overrepresentation is still considered minor and falls within a range that allows their perspectives to be considered reasonably aligned with their proportion in eThekweni.

4.2.6 Respondents' years in their current role (experience)

Figure 4. 4 Years in current role

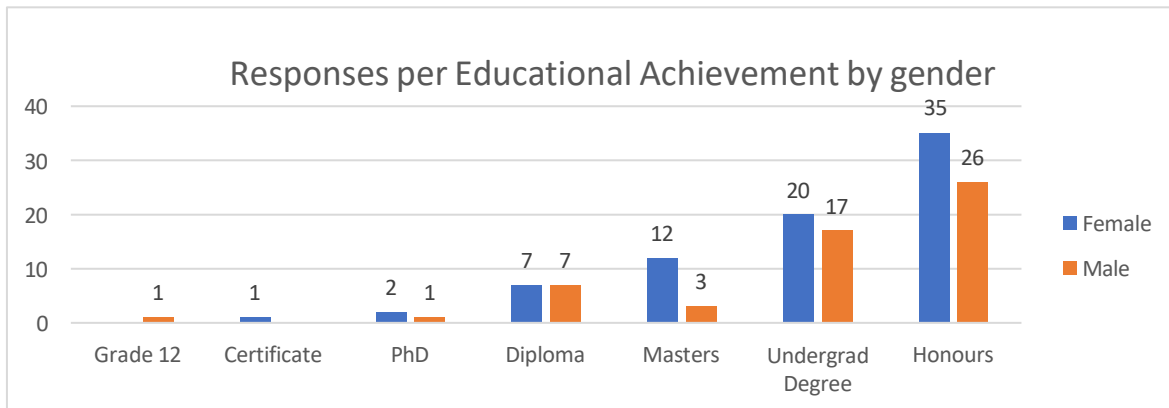


The majority of the respondents (82; 62%) had more than seven years of experience in their current role (Figure 4.4), which was considered a reasonable level of experience based on industry standards; this group included 52 females (63%) and 30 males (37%). This suggests that the majority of respondents had a high level of competence and knowledge regarding the demands of their jobs and current developments in the industry; they were well-informed and would reasonably have long-term perspectives in their respective fields. They thus provided a strong foundation for the data's reliability, as they were likely to provide input based on a deep understanding of their roles and the organisational environment. The strong presence of women suggests that they were both retaining their positions and potentially advancing within the field over time. This indicates a positive workplace culture that supports female retention and growth, contributing to gender diversity at more senior levels. This is supported by research by Bustos-Contell et al. (2022: p. 326), which pointed out that while gender diversity may contribute to differences in behaviour, it does not preclude the possibility of a convergence of attitudes between male and female audit team leaders as experience levels rise.

The remainder of the respondents (50; 38%), who had less than seven years' experience, were comprised of 25 females (19%) and 25 males (19%). This equal representation suggests that both men and women are entering and progressing in their roles at similar rates during the earlier stages of their careers. Even though they were a smaller sample segment, this group could still offer valuable perspectives, particularly on the more recent trends and challenges that newer entrants might face. Their inclusion in the study thus ensured that the survey captured a range of experiences, from seasoned professionals to those relatively new in their roles, providing a more comprehensive understanding of the working environment and the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. Annelin and Svanström (2024: p. 3) concurred that a gender diverse audit team may benefit from the varied experiences, skills, and information that each member brings, as this can lead to more distinctive decision- making abilities.

4.2.7 Respondent's educational level

Figure 4. 5 Respondent's Educational Level



The majority of the respondents had attained high levels of education, as shown by the data in Figure 4.5 above. Most had an Honours degree (61 people), making up 46.2% of the respondents, with 35 of these being female (26.5%) and 26 being male (19.7%). Their opinion was especially helpful for the study because they were likely to have a thorough understanding of their discipline. This was followed by those with an undergraduate degree (37 people), which was comprised of 20 females (15.2%) and 17 males (12.9%). Given that this group likely had advanced analytical and critical thinking skills, the survey respondents' apparent educational background favours the depth and quality of their insights. A master's degree had been attained by 11.4% of the study respondents – 12 females (9.1%) and 3 males (2.3%). The gender gap at this level implies that women are more likely than males to pursue master's degrees within this cohort, which helps to provide a wider range of female viewpoints at this higher education level. Three

(2%) respondents had a PhD qualification, two of whom were females (approximately 2.3%) and one of whom was male (approximately 1%). The limited number of respondents who held a doctorate degree indicates that just a small portion of the sample had undergone advanced research training. Their viewpoints should have offered distinctive insights, especially on research, academia and highly specialised positions, but their small number restricted a wider influence of their contributions. The IIA noted that the significance of ongoing education and career advancement is often emphasised by women in leadership roles, with internal auditors being encouraged to pursue training and development opportunities both domestically and internationally in order to prepare themselves for future fit roles in organisations (Institute of Internal Auditors, 2022: p. 21). Respondents who had a diploma were fourteen (10.6%) made up of 7 females (5.3%) and 7 males (5.3%). The remainder of the population (1.5%) had a Grade 12 (1 male respondent) and a Certificate (1 female respondent). The high levels of educational attainment among the study respondents indicates that their insights were grounded in a solid understanding of complex concepts, industry trends, and professional challenges. From the above, it can be inferred that the majority of employees at eThekweni Municipality are well-educated.

4.3 DESCRIPTIVE STATISTICS

This section provides both descriptive and inferential statistics, represented as percentages and means, to illustrate the respondents' feedback. The research instrument consisted of 15 items utilizing a 5-point Likert scale, comprising the following options: 1 - Strongly Disagree, 2 - Disagree, 3 - Neutral, 4 - Agree, and 5 - Strongly Agree.

4.3.1 MEASURES OF CENTRAL TENDENCY

The below analysis focuses on the responses to the questions, where each question was designed to measure agreement or disagreement with a specific statement. The measures of central tendency (mean), variability (standard deviation), and distribution (skewness) are used in the analysis below to provide insights into how the respondents generally perceived each statement overall, offering a view on their views of the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

Table 4. 3 Descriptive statistics for all constructs

	Minimum	Maximum	Mean	Std. Deviation	Skewness		
	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Z-Score
Q1	1	5	3.79	1.04	-1.087	0.211	-5.435
Q2	1	5	3.88	0.99	-1.148	0.211	-5.740
Q3	1	5	4.08	0.98	-1.597	0.211	-7.985
Q4	1	5	3.92	0.97	-1.537	0.211	-7.685
Q5	1	5	3.61	1.12	-0.838	0.211	-4.190
Q6	1	5	3.64	1.09	-0.907	0.211	-4.535
Q7	1	5	3.61	1.05	-0.957	0.211	-4.785
Q8	1	5	3.77	1.07	-1.153	0.211	-5.765
Q9	1	5	3.72	1.01	-1.108	0.211	-5.540
Q10	1	5	3.43	1.09	-0.604	0.211	-3.020
Q11	1	5	3.77	0.99	-1.202	0.211	-6.010
Q12	1	5	3.70	0.96	-0.976	0.211	-4.880
Q13	1	5	4.09	0.94	-1.618	0.211	-8.090
Q14	1	5	4.11	1.05	-1.653	0.211	-8.265
Q15	1	5	4.08	1.03	-1.544	0.211	-7.720

Descriptive statistics were used to analyse and describe the minimum, maximum, mean, and skewness of each construct's central tendency in the data. Skewness is a statistical measure that indicates the asymmetry of a distribution. A negative skewness value suggests a left-skewed distribution, where responses are concentrated toward the higher end of the scale (i.e., more “Strongly Agree” and “Agree” responses). In contrast, a positive skewness value would indicate that responses are skewed toward the lower end of the scale (Field, 2018). From the table, all skewness values are negative, indicating a left-skewed distribution. This suggests a strong tendency for agreement across the survey questions, implying that respondents view the eThekweni Municipality’s Internal Audit Unit and female leadership positively regarding governance, decision-making, and audit performance.

Research Objective 1: Questions 1 (-1.087), Questions 2 (-1.148), Questions 3 (-1.597), and Questions 4 (-1.537) assess the role of the Internal Audit Unit in promoting transparency, identifying risks, and supporting governance principles (Table 4.3). The negative skewness in these questions suggests that respondents overwhelmingly agree with the effectiveness of the Internal Audit Unit. The high levels of

agreement align with the view by De Bruin (2017) that internal audit plays a central role in fostering robust governance within organizations, providing the board with key risk and control assessments and strategic consulting advice to help manage risks and ensure efficient, effective business operations. This highlights that internal auditing is vital in ensuring transparency and mitigating governance risks in public sector organisations. Furthermore, Arena and Azzone (2009) emphasize the importance of effective communication of audit findings in enhancing transparency and accountability in governance, which resonates with the high agreement in questions 3 and 4.

Research Objective 2: Questions 5 (-0.838), Questions 6 (-0.907), Questions 7 (-0.957), and Questions 8 (-1.153) assess the leadership competencies of female leaders, including decision-making, accountability, and strategic planning (Table 4.5). The moderate skewness in question 5 (-0.838) suggests slightly more variation in perceptions regarding decision-making skills, but the general trend still favours agreement. This is consistent with Eagly and Carli (2003), who assert that while female leaders often face challenges in decision-making, their leadership style tends to focus on collaboration and inclusivity, which can be perceived as effective in fostering accountability. The stronger consensus in question 8 (-1.153) regarding female leaders' overall competence is supported by Schein (2001), who argues that female leaders, especially in traditionally male-dominated sectors, often demonstrate high levels of competence and effectiveness in leadership roles.

Research Objective 3: Questions 9 (-1.108), Questions 10 (-0.604), Questions 11 (-1.202), and Questions 12 (-0.976) examine the relationship between female leadership and internal audit performance (Table 4.5). The higher skewness in question 11 (-1.202) aligns with research by Syahrani et al. (2022), which found that female leadership can significantly enhance organisational performance, as their leadership styles often emphasize collaboration, transparency, and stakeholder engagement. The lower skewness in question 10 (-0.604) suggests a more diverse view of female leaders' ability to motivate team members. This is consistent with studies such as Eagly and Johnson (1990), which found that female leadership styles can vary, with some leaders being more effective at motivation than others depending on their approach to leadership.

Research Objective Four: Questions 13 (-1.618), 14 (-1.653), and 15 (-1.544) assess attitudes toward gender diversity in leadership and its link to governance and performance (Table 4.5). These questions have the highest negative skewness values, indicating a strong consensus that gender diversity is crucial for good governance. The overwhelmingly positive responses suggest that respondents strongly believe that gender-inclusive leadership enhances governance and organisational effectiveness. The overall negative skewness suggests a strong tendency for agreement, indicating that respondents generally held

favourable views on the topics assessed.

Questions 13 (-1.618), Questions 14 (-1.653), and Questions 15 (-1.544) assess respondent's views on the importance of gender diversity in leadership and its impact on governance (Table 4.5). The high negative skewness in these questions strongly supports the idea that respondents believe gender-inclusive leadership is critical for promoting good governance. This finding aligns with Hunt et al. (2015), who argue that organizations with gender-diverse leadership teams tend to perform better, particularly in governance outcomes, as diverse leadership fosters innovation and better decision-making. Nishii (2013) also supports this, noting that gender-inclusive leadership practices are linked to higher levels of organizational performance as they promote inclusivity and diverse perspectives in decision-making processes.

The Z-scores for skewness are all highly negative, indicating that the skewness of the data is statistically significant. This suggests that for most questions, there is a strong left skew, meaning respondents predominantly agreed with the statements in the survey.

For each of the 15 questions in the survey, the minimum and maximum values were 1 and 5, respectively. This indicates that there was at least one respondent who strongly disagreed (selected 1) and one who strongly agreed (selected 5) with each statement. The wide range of responses suggests there were diverse opinions among the respondents on all the constructs, which highlights their individual and cultural differences in their leadership perceptions (Eagly and Carli, 2003).

The mean values give the average of the degree of agreement for each question in the survey, which shows the overall opinion of the respondents. The means of the 15 questions centred between 3.43 and 4.11, indicating that the respondents had a tendency to agree with those statements concerning female leadership, internal audit effectiveness, and good governance, since most of the means of the values lie about or above the neutral value (3). This means that the respondents were largely in agreement with these statements. Question 14, which looked at whether organisations should prioritise gender diversity in leadership roles

to achieve better governance outcomes, had the highest mean (4.11), suggesting that the respondents strongly agreed with the idea that gender diversity positively impacts governance. This finding aligns with research conducted by Adams and Ferreira (2009), who found that governance and decision-making in organisations are enhanced if there is gender diversity within the boardroom. Question 10, which examined whether female leaders effectively motivate team members within the Internal Audit Unit, had the lowest mean (3.43), suggesting that there was less agreement regarding female leaders' ability to motivate teams. This aligns with research by Ibarra et al. (2013), who highlighted that this could reflect the broader challenges of female leadership in environments that may still be resistant to inclusive leadership practices.

Standard deviation measures the variability of responses (the dispersion of responses within a sample). A higher standard deviation indicates greater diversity in responses, whereas a lower standard deviation suggests more consistency. In this study, the standard deviation values across the 15 questions ranged between 0.945 to 1.117, which shows a deviation of moderate variability across the items. Question 5, which looked at whether female leaders within the Internal Audit Unit demonstrate strong decision-making skills, had the highest standard deviation (1.117), suggesting diverse opinions on this trait of female leadership (Table 4.3). This could be explained by varying levels of experience with female leadership in auditing environments, where some may have had more exposure to effective female leaders than others (Eagly and Johannesen-Schmidt, 2001). Question 13, which looks at whether gender-inclusive leadership practices are essential for promoting good governance within organisations, had the lowest standard deviation (0.945). This indicates that there was a high level of consensus among the respondents, which aligns with research by Bear et al. (2010), who highlighted that there is growing acceptance of gender-inclusive leadership as a key factor in promoting ethical decision-making and governance.

Skewness is the measure of asymmetry in the distribution of responses. A negative value of skewness shows that responses are skewed to the higher end of the scale, meaning there was more agreement amongst the respondents. Skewness ranged from -0.604 to -1.653 for all 15 questions in the survey, which means that the greater part of the responses were in agreement with the statements posed by the survey questions. Question 14, which related to the prioritisation of gender diversity leadership, had the most negative skewness of -1.653, indicating that the respondents were very much in agreement with this question. This aligns with the findings by Terjesen et al. (2009), who stated that diversity is increasingly recognised as a driver of better governance outcomes. Question 10, which focused on female leaders' motivation of team members, had the least negative skewness (-0.604), which indicates a more balanced response, although still skewed toward agreement. This reflects the respondents' varying experiences with female leaders'

motivational practices within the internal audit unit, which could be influenced by organisational culture (Northouse, 2018).

4.4 DATA RELIABILITY AND VALIDITY

Validity and reliability are two key concepts used to evaluate the quality of research, reflecting how accurately a test, procedure, or method measures a specific aspect. The validity of a measure pertains to its accuracy, while its reliability relates to its consistency (Middleton, 2019). The research topic was carefully considered by the researcher to ensure that it was addressed adequately in the questionnaire. To avoid various interpretations of the same item, the researcher ensured that the questions included in the questionnaire were concise, clear, and unambiguous (Christ, 2013). The reliability metric known as Cronbach's Alpha Coefficient, which is frequently used in academic studies, was also utilised by the researcher. As noted in Section 3.9, the reliability metric of Cronbach's Alpha Coefficient, which is frequently used in academic studies, was also utilised by the researcher.

4.4.1 Reliability Analysis

Cronbach's Alpha Coefficient is an indicator of internal consistency, which shows how closely related sets of items are to one another (Melville, 2008). Taber (2018) claimed that Cronbach's Alpha is frequently used as a statistical tool to demonstrate that the scales and tests developed or utilized for research projects are suitable for their intended purpose. Many scholars believe a Cronbach's Alpha of .70 to be acceptable, while in certain situations, 0.60 and 0.50 are also sufficient (Kerlinger and Lee, 2000: p. 44). The results of this study's Cronbach's Alpha coefficient results are in Table 4.4 below, with an analysis following thereafter.

Table 4. 4 Cronbach’s Alpha Coefficient

Question	Cronbach's Test		Descriptive Statistics		Frequency Distribution					Skewness	
	Cronbach's Alpha	Item - Total Correlation	Mean	Standard Deviation	Strongly Agree	Agree	Neutral	Disagree	Strongly Disagree	Statistic	Std. Error
1	0.96	0.77	3.79	1.04	30	66	19	9	7	-1.087	0.2
2		0.72	3.88	0.99	33	68	16	9	5	-1.148	0.2
3		0.70	4.08	0.98	47	63	13	1	7	-1.597	0.2
4		0.79	3.92	0.97	31	75	16	1	8	-1.537	0.2
5		0.86	3.61	1.12	26	58	28	10	10	-0.838	0.2
6		0.87	3.64	1.09	25	62	23	11	9	-0.907	0.2
7		0.88	3.61	1.05	21	65	27	8	9	-0.957	0.2
8		0.89	3.77	1.07	29	67	18	7	9	-1.153	0.2
9		0.89	3.72	1.01	24	68	25	6	8	-1.108	0.2
10		0.81	3.43	1.09	19	50	39	12	10	-0.604	0.2
11		0.89	3.77	0.99	24	73	20	7	7	-1.202	0.2
12		0.89	3.70	0.96	21	70	25	10	5	-0.976	0.2
13		0.76	4.09	0.94	45	67	11	2	6	-1.618	0.2
14		0.67	4.11	1.05	53	59	8	3	8	-1.653	0.2
15		0.69	4.08	1.03	50	60	10	4	7	-1.544	0.2

The survey instrument's internal consistency reliability in this study was 0.96, which means that 96% reliability was achieved. This reflects a strong consensus among the respondents regarding the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. This high level of reliability indicates that the questions measured the same underlying concepts effectively, providing confidence in the survey results. In the table 4.4. above, it was noted that questions 5-12 yielded high reliability, with Cronbach's Alpha values above 0.80 to 0.89. This suggests that there was a high internal consistency for these questions, contributing to the overall reliability of the study.

Question 8, which assessed whether female leadership within the internal audit unit exhibits high levels of competence, had a Cronbach's Alpha value of 0.89, indicating very high internal consistency. This means that most of the respondents agreed on the competence of their female leadership. Question nine, which sought to establish whether female leadership positively influences the performance of the internal audit activity, returned an equally high reliability of 89%, furthering the perception that female leaders enhance the internal audit unit’s performance. These two questions were central to answering the research question

regarding the impact of female leadership on the performance of internal audit and governance. Questions 1-4 and 13 showed moderate reliability, as their Cronbach's Alpha scores were within the range of 0.70 to 0.79. These have acceptable item correlations, although improvement might be possible. This indicates generally positive perceptions towards the questions, with mean scores ranging between 3.43 and 4.11.

The correlation for Question 1, which asked whether the internal audit unit effectively promotes transparency, was 0.77. This was a good contribution towards the total scale, but rather low compared to most items. This could be because transparency might have been perceived differently between the respondents. Question 4, which looked at whether the Internal Audit Unit contributes significantly to promoting good governance principles, had a correlation of 0.79, reflecting satisfactory reliability, although this was slightly lower than for the questions that were focusing directly on female leadership. Questions 13 and 14 had the highest mean scores of 4.09 and 4.11, respectively. This suggests that there is strong agreement on the importance of gender-inclusive leadership practices and the prioritisation of gender diversity for better governance outcomes.

Most responses fell within the categories “Agree” and “Strongly Agree”. This suggests that the respondents generally agreed with the statements about female leadership and internal audit effectiveness. The lowest mean score was for Question 10 (3.43), which indicates that there was a relatively lower positive sentiment as compared to the other questions. The standard deviations of the questions ranged from 0.94 to 1.12. This indicates moderate variability in responses, with items like Question 5 having a standard deviation of 1.12 and Question 6 having a standard deviation of 1.09. This shows that there was greater variability in these responses, reflecting more diverse opinions on female leadership's role in decision-making and accountability.

The analysis above indicates a generally positive sentiment from the respondents towards the role of gender-inclusive leadership practices and the impact of female leaders within the internal audit unit and governance frameworks. Most of the survey questions showed high reliability, which means that the questions accurately reflect the underlying concepts related to the role of female leadership, internal audit effectiveness, governance, and organisational performance.

4.4.2 ANALYSIS AND DISCUSSION OF QUESTIONS RELEVANT TO THE RESEARCH OBJECTIVES

The analysis and discussion of the data collected in response to the research objectives and research questions stated in previous chapters are covered in detail in the following section. By aligning the findings

with the research objectives, the discussion seeks to provide a comprehensive understanding of the core issues under investigation.

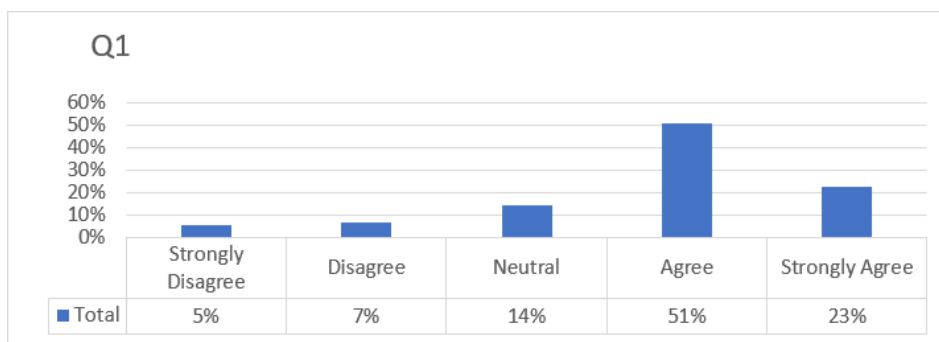
4.4.3 THE EFFECTIVENESS OF THE ETHEKWINI MUNICIPALITY’S INTERNAL AUDIT UNIT IN PROMOTING THE PRINCIPLES OF GOOD GOVERNANCE

Questions 1 to 4 on the survey instrument addressed research objective one, which was intended to assess the effectiveness of the eThekweni Municipality's Internal Audit Unit in promoting the principles of good governance. The results from the data are presented below.

4.4.3.1 Effectiveness of the internal audit unit in promoting transparency

As per Figure 4.6 below, the majority of the respondents, 74% (51% Agree + 23% Strongly Agree), agreed that the internal audit unit effectively promotes transparency. Meanwhile, 14% of the respondents were neutral, and 12% of respondents (5% Strongly Disagree + 7% Disagree) disagreed that the internal audit unit is effective in promoting transparency. The results suggest that a majority of eThekweni Municipality employees perceive the internal audit unit as effectively promoting transparency. This aligns with the definition provided by the Institute of Directors Southern Africa, which states that transparency means that those charged with governance must be transparent in the manner in which they are executing their roles and responsibilities (Institute of Directors Southern Africa, 2016) and with literature on internal auditing’s role in ensuring transparency, where women’s leadership has been linked to a stronger commitment to ethical standards (Shonk, 2024). Furthermore, research has shown that women are less accepting than males of a broad range of unethical bargaining tactics (Shonk, 2024). Ariyo- Edu (2024: p. 196), also highlighted how internal auditing plays a special role in governance processes, having a direct impact on the sustainability and performance of an organisation. Additionally, it promotes the use of internal audits to prevent unethical business practices and preserve values such as competence, quality, transparency, and integrity.

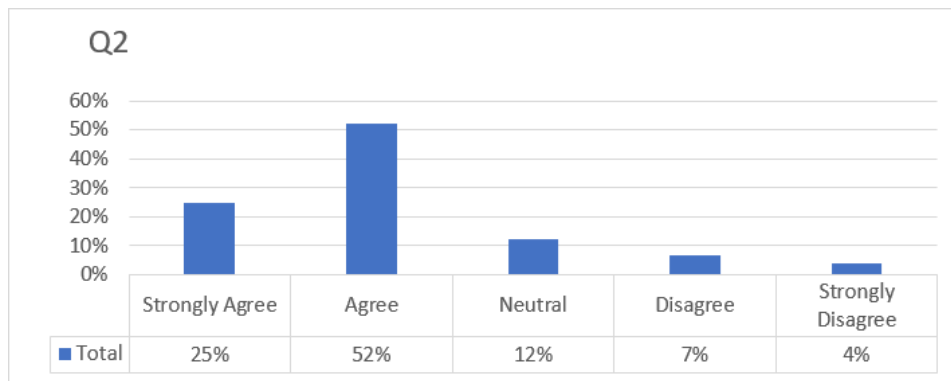
Figure 4. 6 Effectiveness of the internal audit unit in promoting transparency



4.4.3.2 Capability of the internal audit unit in identifying and addressing governance risks

As per Figure 4.7 below, 77% of the respondents (52% Agree + 25% Strongly Agree) agreed that the internal audit unit is capable of identifying and addressing governance risks. Meanwhile, 12% the respondents were neutral, with a smaller proportion of 11% of the respondents disagreeing (4% Strongly Disagree + 7% Disagree) that the internal audit unit is capable of identifying and addressing governance risks. The data indicate that most respondents perceive the internal audit unit as capable of identifying and addressing governance risks. Dubihlela and Tjivau (2021) commented that realising an internal audit can ensure the organisation's quality of governance positively contributes to the organisation, while Ariyo-Edu (2024: p. 196) confirmed that the internal auditing plays a special role in governance processes, having a direct impact on the sustainability and performance of an organisation.

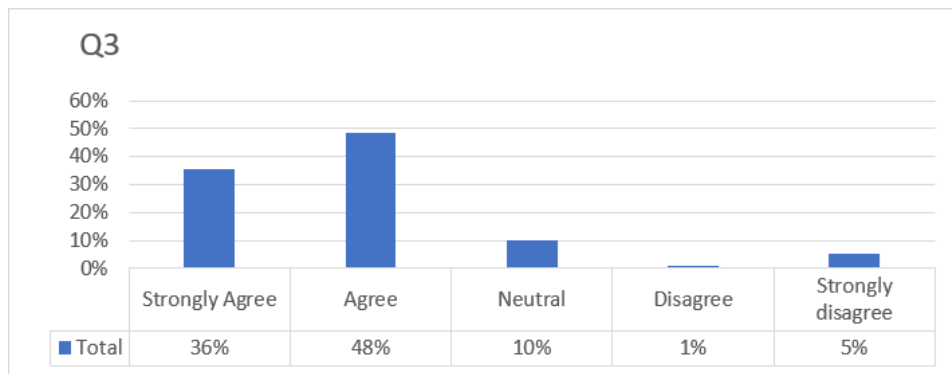
Figure 4. 7 Effectiveness of the Internal Audit Unit in promoting transparency



4.4.3.3 Effectiveness of communication by the internal audit unit to stakeholders

As per Figure 4.8 below, the majority (84%) of respondents (48% Agree + 36% Strongly Agree) agreed that the internal audit unit communicates effectively with stakeholders. Meanwhile, 10% of the respondents were neutral, while a smaller proportion of 6% disagreed (5% Strongly Disagree + 1% Disagree). The overall results thus show that eThekweni Municipality employees hold the view that the internal audit unit communicates effectively with stakeholders. The IIA (2022) listed communication as one of the four pillars of effective internal auditing, along with professionalism, performance, environment and leadership (Institute of Internal Auditors, 2022). According to Günthner (2022), when it comes to communication, female leaders are frequently superior to males, which enables them to foster stronger relationships and inspire team members.

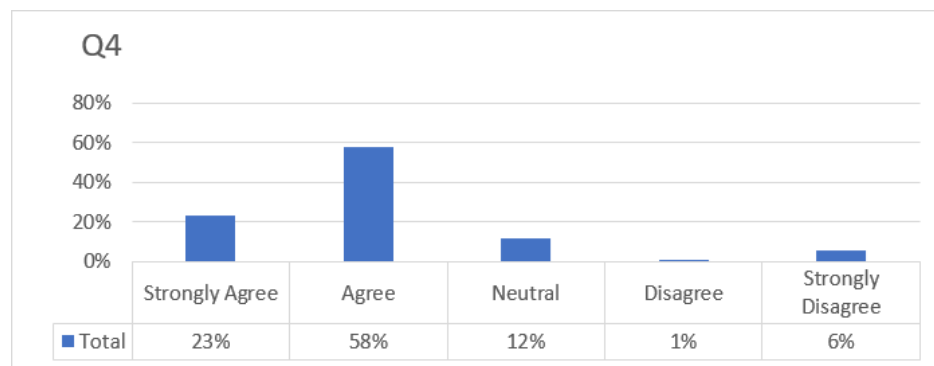
Figure 4. 8 Effectiveness of communication by the internal audit unit to stakeholders



4.4.3.4 Contribution of the internal audit unit to promoting good governance principles

According to Figure 4.9 below, the majority (81%) of respondents (58% Agree + 23% Strongly Agree), agreed that the internal audit unit contributes significantly to good governance principles. Meanwhile, 12% of the respondents were neutral, with a smaller proportion of respondents (7%) disagreeing (6% Strongly Disagree + 1% Disagree). Overall, the results thus show that eThekweni Municipality employees believe that the internal audit unit contributes positively to good governance principles. This aligns with extant research that the effectiveness of any internal audit function depends on the quality of relationships within the organisation (Abdelrahim and Al-Malkawi, (2022: p. 9), and the accomplishment of organisational objectives and the measurement of outcomes are facilitated by internal auditing, which is integral to good governance. An efficient internal audit function may not be possible in an organisation if its governance processes are weak and immature (Institute of Internal Auditors, 2024: p. 5).

Figure 4. 9 Contribution of the internal audit unit to promoting good governance principles



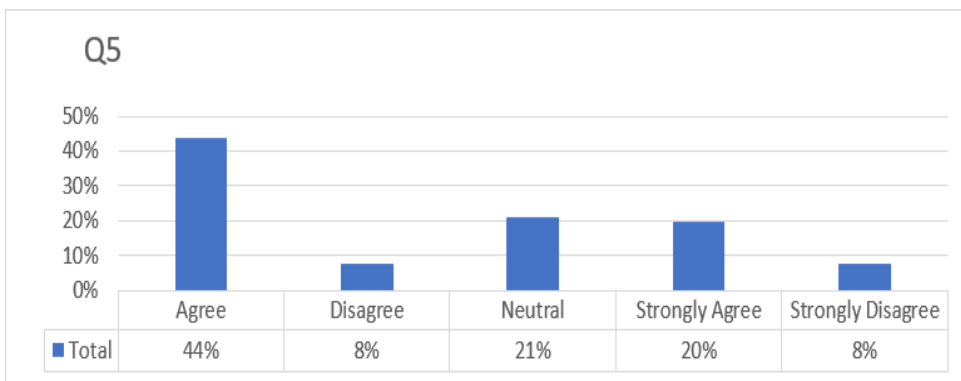
4.4.4 THE LEADERSHIP COMPETENCIES OF FEMALE LEADERS WITHIN ETHEKWINI MUNICIPALITY’S INTERNAL AUDIT UNIT

Questions 5 to 8 of the survey instrument addressed research objective two, which looked at the leadership competencies of female leaders.

4.4.4.1 Decision-making skills of female leaders in the internal audit unit

As per Figure 4.10 below, the majority (64%) of the respondents (44% Agree + 20% Strongly Agree) agreed that female leaders in the internal audit unit have strong decision-making skills, with a smaller proportion of respondents disagreeing at 15% (7.5% Strongly Disagree + 7.5% Disagree). The remainder of the respondents (21%) were neutral, which may point to a lack of information or mixed perceptions. Overall, the results show that eThekweni Municipality employees believe that female leaders in the internal audit unit have strong decision-making skills. Franczak and Margolis (2022: p. 4) similarly found that strong interpersonal skills, collaborative decision-making, and concern for individuals have all been demonstrated to be aspects of women's leadership.

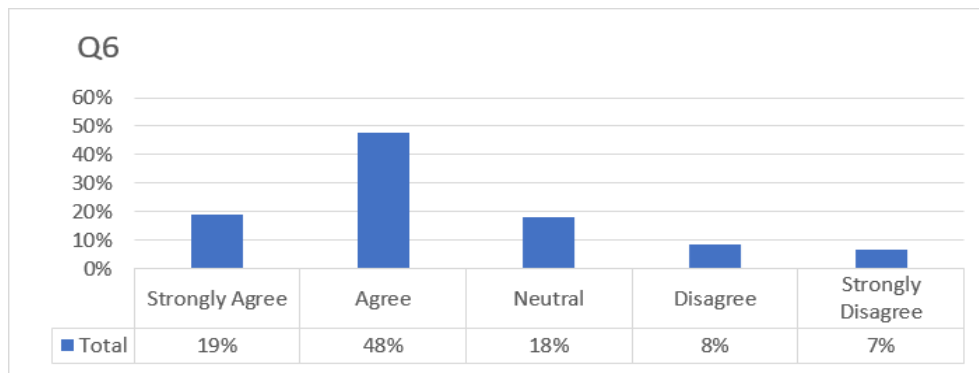
Figure 4. 10 Decision-making skills of female leaders in the internal audit unit



4.4.4.2 Effectiveness of female leaders within the internal audit unit in fostering accountability

According to Figure 4.11, the majority (67%) of respondents (48% Agree + 19% Strongly Agree) agreed that female leaders within the internal audit unit effectively foster a culture of accountability at eThekweni Municipality. Meanwhile, 18% of the respondents were neutral, with a smaller proportion of respondents disagreeing at 15% (7% Strongly Disagree + 8% Disagree). The results suggest that a majority of respondents perceive female leaders within the internal audit unit as fostering a culture of accountability. This is consistent with research that found that accountability is one of the cornerstones of good governance, and in addition to being a remedy for corruption, fosters public trust, servant leadership, efficiency, and responsiveness (Mrak and Kvasić, 2021). Female leaders, by emphasizing inclusive and transparent practices, are often well-positioned to promote these attributes, aligning leadership with enhanced accountability.

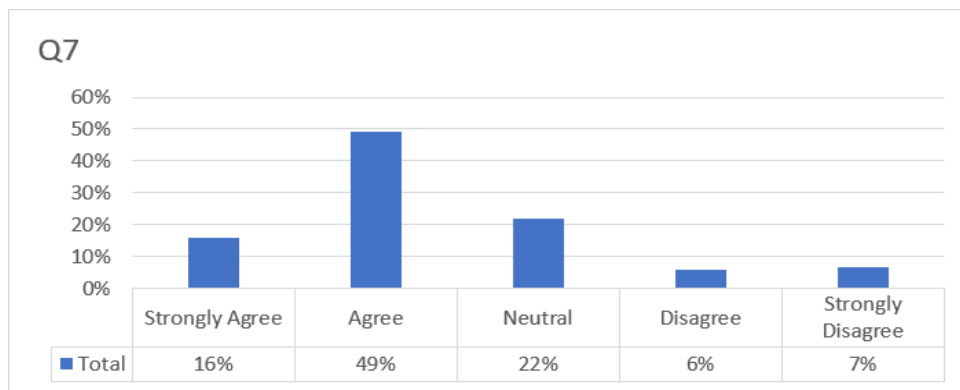
Figure 4. 11 Effectiveness of female leaders within the internal audit unit in fostering accountability



4.4.4.3 Strategic planning proficiency of female leaders within internal audit unit

As per Figure 4.12, the majority (65%) of respondents (49% Agree + 16% Strongly Agree) viewed female leaders within the internal audit unit as proficient in strategic planning. Meanwhile, 22% of the respondents were neutral, with a smaller proportion disagreeing at 13% (6% Strongly Disagree + 7% Disagree). Overall, the results show that eThekweni Municipality employees believe that female leaders within the internal audit unit are proficient at strategic planning. The Strategy Institute (2024) concurs that women have contributed significantly to developing strategic planning, alongside several economic, social, and technological developments. As a result of their growing presence in leadership positions, new ideas and creative methods for creating successful strategic plans have emerged.

Figure 4. 12 Strategic Planning Proficiency of Female Leaders within Internal Audit Unit

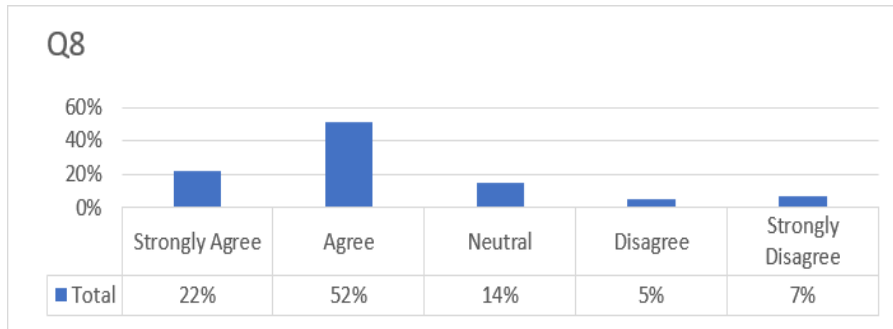


4.4.4.4 Competence of female leadership in the internal audit unit

According to Figure 4.13 below, a significant portion (74%) of the respondents (52% Agree + 22% Strongly Agree) agreed that female leadership within the Internal Audit Unit is highly competent. Meanwhile, 14% of the respondents were neutral, with a smaller proportion 12% disagreeing (7% Strongly Disagree + 5% Disagree). Overall, the results show that eThekweni Municipality employees view the female

leaders within the internal audit unit as being highly competent. This is supported by Offermann and Foley (2020), who found that women tend to adopt leadership styles that are more suited for successful leadership, and they have an advantage in that they tend to utilise these types more frequently, which are linked to higher levels of subordinate effort and performance in organisations.

Figure 4. 13 Competence of female leadership in the Internal Audit Unit



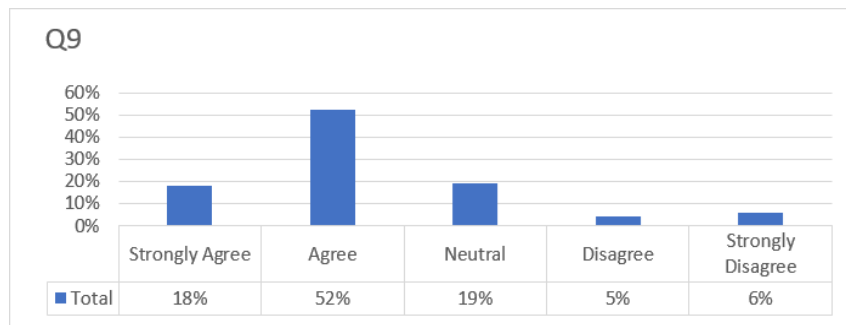
4.4.5 THE RELATIONSHIP BETWEEN FEMALE LEADERSHIP AND INTERNAL AUDIT PERFORMANCE WITHIN ETHEKWINI MUNICIPALITY

Questions 9 to 12 on the survey instrument addressed research objective three, which examined the impact of female leadership on internal audit performance.

4.4.5.1 Impact of female leadership on the performance of the internal audit unit

As per Figure 4.14 below, a significant portion (70%) of the respondents (52% Agree + 18% Strongly Agree) agreed that female leadership positively impacts the performance of the Internal Audit Unit at eThekwini Municipality. Meanwhile, 19% of the respondents were neutral, with a smaller proportion of respondents (11%) disagreeing (6% Strongly Disagree + 5% Disagree). Overall, the results show that eThekwini Municipality employees believe that female leaders positively impact the performance of the Internal Audit Unit. Novotney (2023) concurred that more women in leadership roles are beneficial to all, as research spanning decades has demonstrated the positive effects of women in leadership on worker productivity, teamwork, organisational commitment, and equity.

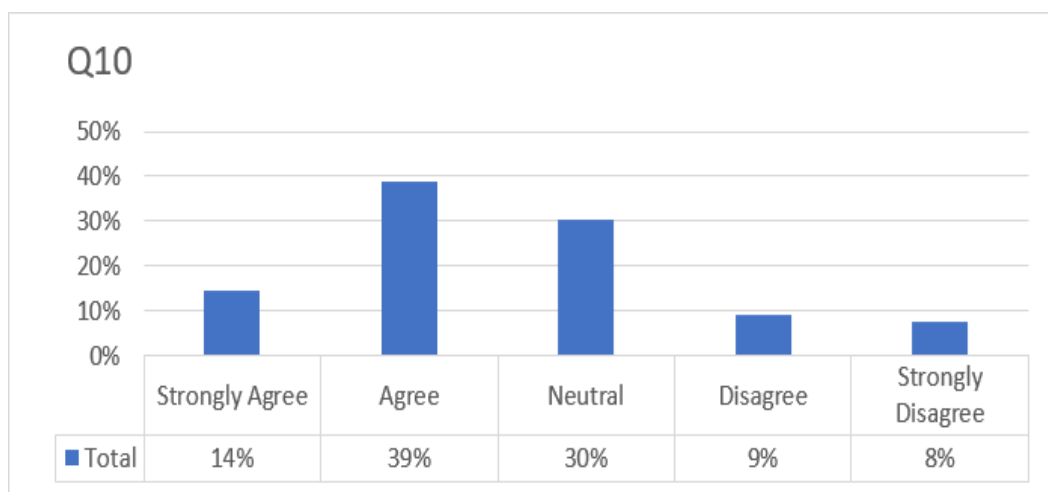
Figure 4. 14 Impact of Female Leadership on the Performance of the Internal Audit Unit



4.4.5.2 Motivation of team members by female leaders in the internal audit unit

According to Figure 4.15 below, a little more than half (53%) of the respondents (39% Agree + 14% Strongly Agree) agreed that the female leaders in the internal audit unit effectively motivate their team members. Meanwhile, 30% of the respondents were neutral, with a smaller proportion of respondents disagreeing at 17% (8% Strongly Disagree + 9% Disagree). Overall, the results show that eThekweni Municipality employees believe that female leadership in the internal audit unit effectively motivates their team members. Karim et al. (2022: p. 123) supports this, noting that auditor performance improves when leaders effectively use their leadership style to manage and influence subordinates. Such leadership fosters motivation and eagerness among subordinates, leading to better performance.

Figure 4. 15 Motivation of team members by female leaders in the Internal Audit Unit

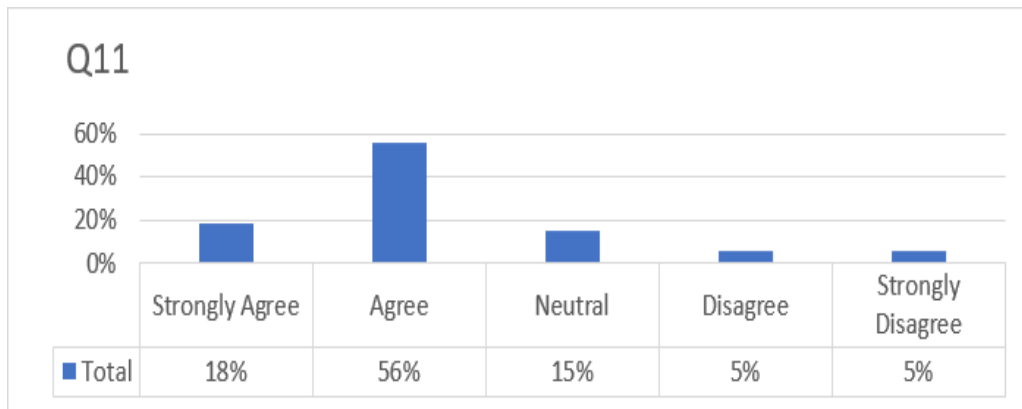


4.4.5.3 Contribution of female leaders in internal audit to organisational performance

As per Figure 4.16 below, a significant portion of the respondents, 75% (56.5% Agree + 18% Strongly Agree) agreed that female leaders contribute positively to enhancing organisational performance. Meanwhile, 15% of the respondents were neutral, with a smaller proportion of respondents disagreeing at

10% (5% Strongly Disagree + 5% Disagree). Overall, the results show that eThekweni Municipality employees believe that female leadership in the internal audit unit contributes positively to enhancing organisational performance. Dellai (2023: p. 25) similarly found that female internal audit heads positively moderate the impact of internal audit quality on organisational performance.

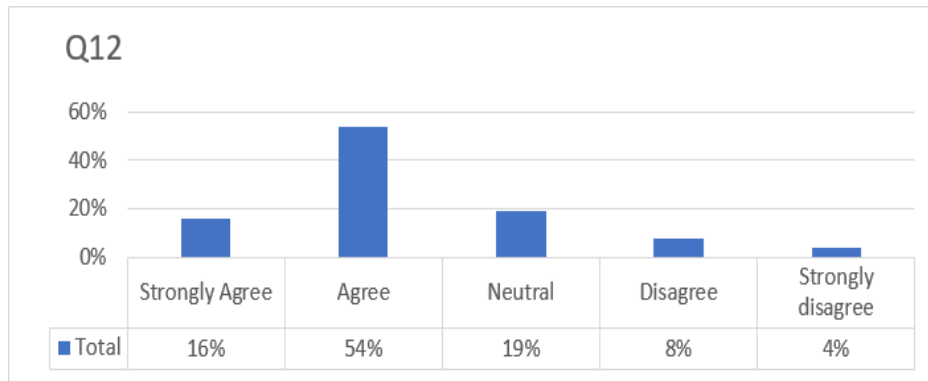
Figure 4. 16 Contribution of Female Leaders to Organisational Performance



4.4.5.4 Enhancement of the effectiveness of female leadership in the internal audit unit

According to Figure 4.17 below, a significant portion (69.7%) of the respondents (53.8% Agree + 15.9% Strongly Agree) agreed that female leadership enhances the effectiveness of the Internal Audit Unit. Meanwhile 18.9% of the respondents were neutral, with a smaller proportion of respondents disagreeing at 11.4% (3.8% Strongly Disagree + 7.6% Disagree). Overall, the results show that eThekweni Municipality employees believe that female leaders in the internal audit unit enhance the effectiveness of the Internal Audit Unit. This finding aligns with Abdelrahim and Al-Malkawi (2022), who asserted that internal audit effectiveness is linked to leadership practices, particularly those fostering transparency and independence. This aligns with the research of Abdelrahim and Al-Malkawi (2022), which asserted that internal audit effectiveness is the capacity to accomplish set objectives. The effectiveness of internal auditing is attained when the needs of the specified stakeholders are satisfied (Mwelase, 2021: p. 281), and it is enhanced by the internal audit function's independence (Ratmono and Darsono, 2022: p. 183). Female leaders, through their inclusive and transparent leadership styles, can enhance the independence of the internal audit function by promoting unbiased decision-making and ensuring that stakeholder needs are effectively addressed. This underscores the role of female leadership in improving the effectiveness of internal audit units

Figure 4. 17 Enhancement of the effectiveness of Female Leadership in the Internal Audit



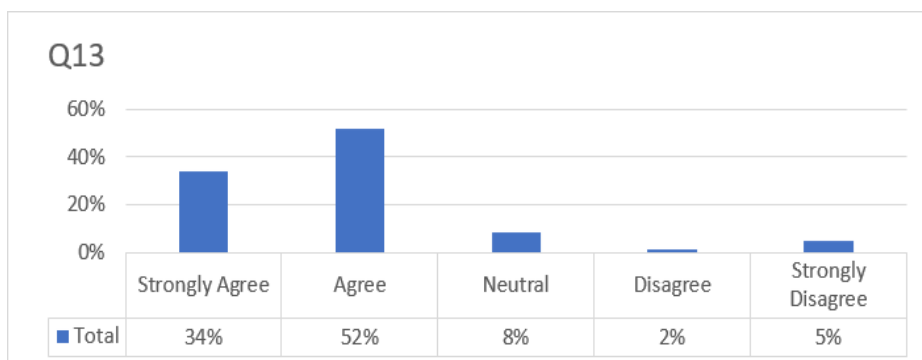
4.4.6 PROVIDING A FRAMEWORK FOR POLICYMAKERS AND ORGANISATIONAL LEADERS AT ETHEKWINI MUNICIPALITY THAT PROMOTES GOOD GOVERNANCE THROUGH GENDER-INCLUSIVE LEADERSHIP PRACTICES

Questions 13 to 15 on the survey instrument addressed research objective four, which assessed how good governance is promoted through gender-inclusive leadership and provides a framework for policy makers and organisational leaders.

4.4.6.1 Importance of gender-inclusive leadership for good governance

As per Figure 4.18 below, a significant portion (86%) of the respondents (52% Agree + 34% Strongly Agree) agreed that gender-inclusive leadership practices are essential for promoting good governance at eThekweni Municipality. Meanwhile, 8% of the respondents were neutral, with a smaller proportion of respondents disagreeing at 6% (4.5% Strongly Disagree + 1.5% Disagree). Overall, the results show that eThekweni Municipality employees believe that gender-inclusive leadership practices are essential for promoting good governance. Gender diversity adds cognitive diversity to an organisation and makes reevaluating qualifications crucial, as women promote distinct talents and viewpoints, which causes them to alter the way organisations operate (Franczak and Margolis, 2022: p. 2).

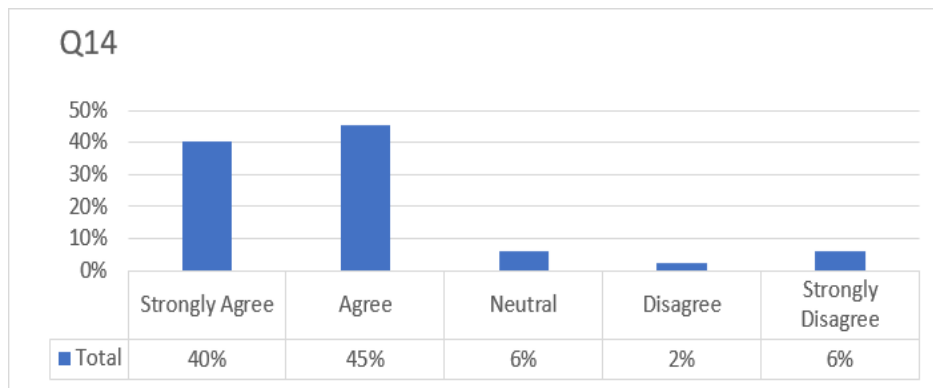
Figure 4. 18 Importance of gender-inclusive leadership for good governance



4.4.6.2 Prioritising gender diversity for improved governance outcomes

As per Figure 4.19 below, a significant portion (85.7%) of the respondents (45.5% Agree + 40.2% Strongly Agree) agreed that prioritising gender diversity in leadership roles leads to better governance outcomes at eThekwini Municipality. Meanwhile 6% of the respondents were neutral, with a smaller proportion of respondents disagreeing at 8.3% (6% Strongly Disagree + 2.3% Disagree). Overall, the results show that eThekwini Municipality employees believe prioritising gender diversity in leadership roles leads to better governance outcomes. Franczak and Margolis (2022: p. 2) concurred that gender diversity adds cognitive diversity to an organisation and makes reevaluating qualifications crucial as women promote distinct talents and viewpoints, which causes them to alter the way organisations operate.

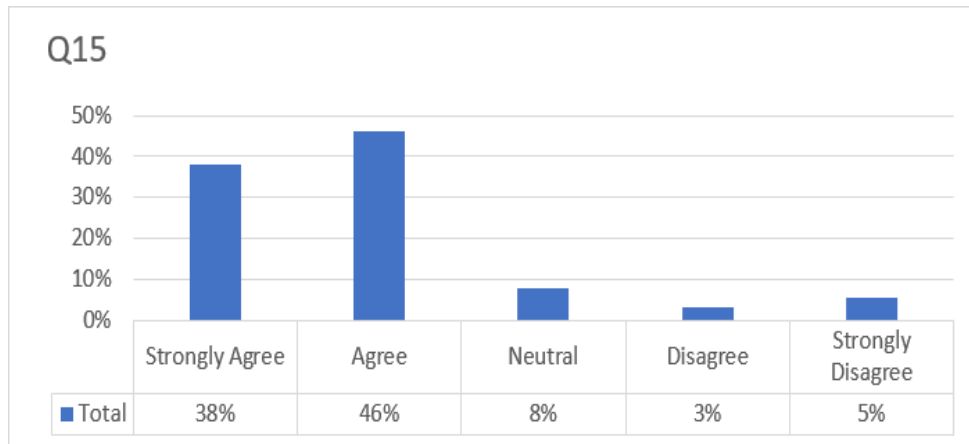
Figure 4. 19 Prioritising gender diversity for improved governance outcomes



4.4.6.3 Impact of gender-inclusive practices on organisational performance

As can be seen in Figure 4.20 below, a significant portion (84%) of the respondents (46% Agree + 38% Strongly Agree) agreed that implementing gender-inclusive leadership practices positively affects organisational performance at eThekwini Municipality. Meanwhile a small proportion of the respondents of which 8% were neutral, with the other proportion of respondents disagreeing at 8% (5% Strongly Disagree +3% Disagree). Overall, the results show that eThekwini Municipality employees believe that implementing gender-inclusive leadership practices positively affect organisational performance. Schünemann (2020: p. 7) agreed that the relevance of gender equality and women's empowerment today is closely linked to the value of female leadership and women's representation in top management.

Figure 4. 20 Impact of gender-inclusive practices on organisational performance



4.5 INFERENCE STATISTICS

Inferential statistics, according to Wilson (2014), provide extrapolations about a population from the sample under research. These can be used to predict, forecast, measure associations and variances, and evaluate the degree of correlations between study variables. The following section discusses the inferential statistics from the data obtained. Gravetter and Wallnau (2017) claimed that methods for extrapolating from a sample to the population and evaluating the reliability of such extrapolations are provided by inferential statistics. This is accomplished using techniques like hypothesis testing and confidence intervals.

4.5.1 Response Correlation

Pearson's Correlation

Pearson's correlation was utilised to examine the associations between two constructs from the respondents' data, as per Table 4.5. below. The range of a correlation coefficient, which shows the degree of relationship between two variables, is -1.00 to +1.00 (Pallant, 2016).

Table 4. 5 Pearson’s correlation matrix of Likert scale responses

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Scale
Q1	1.00	0.74	0.48	0.67	0.70	0.63	0.65	0.67	0.67	0.53	0.69	0.69	0.47	0.32	0.39	1.00
Q2	0.74	1.00	0.56	0.69	0.59	0.55	0.59	0.61	0.56	0.47	0.61	0.61	0.47	0.34	0.41	0.86
Q3	0.48	0.56	1.00	0.75	0.52	0.48	0.60	0.62	0.58	0.44	0.56	0.54	0.55	0.46	0.41	0.71
Q4	0.67	0.69	0.75	1.00	0.60	0.57	0.68	0.68	0.66	0.55	0.70	0.66	0.54	0.42	0.38	0.57
Q5	0.70	0.59	0.52	0.60	1.00	0.84	0.76	0.78	0.78	0.70	0.76	0.78	0.56	0.49	0.52	0.43
Q6	0.63	0.55	0.48	0.57	0.84	1.00	0.78	0.80	0.80	0.82	0.80	0.81	0.58	0.50	0.54	0.29
Q7	0.65	0.59	0.60	0.68	0.76	0.78	1.00	0.86	0.80	0.75	0.75	0.77	0.57	0.55	0.51	0.14
Q8	0.67	0.61	0.62	0.68	0.78	0.80	0.86	1.00	0.84	0.68	0.81	0.82	0.60	0.52	0.48	0.00
Q9	0.67	0.56	0.58	0.66	0.78	0.80	0.80	0.84	1.00	0.76	0.85	0.84	0.62	0.48	0.54	-0.14
Q10	0.53	0.47	0.44	0.55	0.70	0.82	0.75	0.68	0.76	1.00	0.77	0.75	0.58	0.47	0.52	-0.29
Q11	0.69	0.61	0.56	0.70	0.76	0.80	0.75	0.81	0.85	0.77	1.00	0.91	0.60	0.47	0.52	-0.43
Q12	0.69	0.61	0.54	0.66	0.78	0.81	0.77	0.82	0.84	0.75	0.91	1.00	0.63	0.48	0.52	-0.57
Q13	0.47	0.47	0.55	0.54	0.56	0.58	0.57	0.60	0.62	0.58	0.60	0.63	1.00	0.70	0.71	-0.71
Q14	0.32	0.34	0.46	0.42	0.49	0.50	0.55	0.52	0.48	0.47	0.47	0.48	0.70	1.00	0.87	-0.86
Q15	0.39	0.41	0.41	0.38	0.52	0.54	0.51	0.48	0.54	0.52	0.52	0.52	0.71	0.87	1.00	-1.00

There is a strong positive correlation ($r = 0.61$) between Question 2 regarding the Internal Audit Unit’s ability to address governance-related risks, and Question 12 regarding the perception that female leadership enhances the unit’s effectiveness. This suggests that respondents who believe that the internal audit unit effectively manages governance risks also perceive female leadership as positively impacting the unit’s performance. According to Bilimoria (2006), the presence of women in leadership positions is often associated with better organisational outcomes due to their collaborative decision-making style and focus on accountability. This aligns with the respondents' belief that female leadership enhances the effectiveness of the internal audit unit.

There is a very strong positive correlation ($r = 0.86$) between Question 7, which measured the respondents’ perceptions of female leaders' proficiency in strategic planning, and Question 8, which measured the

respondents' perceptions of the competence of female leadership. This suggests that the respondents feel that strategic planning is a key factor contributing to the perception of competence in leadership roles. Research by Eagly and Carli (2007) also suggests that women leaders often excel in strategic and transformational leadership roles due to their tendency to engage in collaborative and inclusive decision-making processes. The strong correlation found in the internal audit unit supports this view, as effective strategic planning is critical for leadership success. The questions regarding the internal audit unit's transparency (Question 1) and its ability to address governance-related risks (Question 2) also show a strong positive correlation ($r = 0.74$). This means that the respondents see these two qualities as related, but not perfectly so.

There is a moderately strong correlation ($r = 0.67$) between transparency in Question 1, which measured the effectiveness of the internal audit unit in promoting transparency, and Question 4, which measured the contribution of the internal audit unit to good governance principles. This suggests that transparency is viewed as essential to good governance. This is aligned with established governance frameworks (like King IV) that emphasise transparency as a fundamental component of accountability and trust. Beekes and Brown (2006) argued that transparency within organisations is a cornerstone of good governance and is essential for fostering accountability and trust among stakeholders. The correlation seen in the above supports this viewpoint, highlighting transparency as key to effective governance.

There is a very strong positive correlation ($r = 0.85$) between Question 9, which measured the impact of female leadership on the performance of the internal audit unit, and Question 11, which measured the contribution of female leaders to organisational performance. This implies that respondents who view female leadership as positively impacting the internal audit units' performance also believe that female leadership contributes significantly to enhancing the overall organisational performance. This demonstrates the perceived centrality of female leadership to organisational success. This is also supported by a study conducted by Dezsö and Ross (2012), in which they found that the representation of women in top management can enhance firm performance, especially in knowledge-based industries. Female leaders are more likely to contribute new perspectives and foster innovation, they argued, both of which are critical to performance improvements.

There is a strong positive correlation ($r = 0.70$) between Question 13, which measured the importance of gender-inclusive leadership for good governance, and Question 14, which measured the prioritisation of gender diversity for improved governance outcomes. This shows that the respondents' belief that gender-inclusive leadership practices promote good governance and the need to prioritise gender diversity in

leadership roles for better governance outcomes reflects a shared perception that diversity in leadership is a key driver of governance success. This is aligned with research by Adams and Ferreira (2009), which highlighted that gender-diverse leadership contributes to enhanced oversight and better decision-making within governance structures. These findings are consistent with the strong correlation observed, as the respondents associate gender-inclusive practices with improved governance outcomes.

There is a strong positive correlation (0.70) between Question 5, which measured the decision-making skills of female leaders in the internal audit unit, and Question 10, which measured the motivation of team members by female leaders in the internal audit unit. This positive correlation suggests that strong decision-making abilities are essential for leadership success in motivating teams and fostering a productive work environment. This is aligned with research by Northouse (2018), which explained that decision-making is a core component of effective leadership and directly influences team motivation and cohesion. The ability to make well-considered decisions helps build trust and engagement among team members, which is reflected in the positive correlation found in the survey responses.

There is a strong positive correlation ($r=0.84$) between Question 8, which measured the competence of female leadership in the internal audit unit, and Question 9, which measured the impact of female leadership on the performance of the internal audit unit, reinforcing the idea that competent leadership is crucial for organisational performance. This is aligned with research by Carter et al. (2003), which emphasised that leadership competence is directly linked to organisational success, particularly when leaders are empowered to make strategic decisions. Competence in leadership fosters improved organisational performance, as demonstrated by the high correlation in the internal audit unit above. The implication for female leaders within the internal audit unit is that there is a clear perception that they are seen as consistently effective across various leadership and governance roles. Furthermore, this implies that for the internal audit unit, there is a moderately strong correlation (0.69) between audit effectiveness (Question 1) and transparency (Question 12), which suggests that the respondents believe the audit unit plays an important role in governance, although they may see some differences in specific aspects of performance.

Spearman's rank correlation

Spearman's rank correlation was utilised to examine the associations between two constructs from the respondents' data, as per Table 4.6 below. Spearman's correlation coefficient (ρ) measures the strength and direction of the monotonic relationship between two variables, with values ranging from -1.00 to +1.00, where values closer to +1.00 indicate strong positive relationships, values closer to -1.00 represent strong negative relationships, and values near 0 suggest weak or no correlation (Pallant, 2020;

Field, 2018). This non-parametric measure is particularly useful when data are ordinal, non-normally distributed, or when the relationship between variables is not strictly linear.

Table 4. 6 Spearman’s correlation Matrix

	Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11	Q12	Q13	Q14	Q15	Scale
Q1	1.00	0.68	0.43	0.63	0.63	0.56	0.59	0.60	0.57	0.42	0.58	0.59	0.33	0.19	0.26	1.00
Q2	0.68	1.00	0.53	0.61	0.47	0.42	0.49	0.49	0.40	0.32	0.45	0.47	0.35	0.23	0.31	0.86
Q3	0.43	0.53	1.00	0.63	0.40	0.39	0.48	0.52	0.49	0.31	0.47	0.45	0.42	0.26	0.30	0.71
Q4	0.63	0.61	0.63	1.00	0.47	0.45	0.56	0.55	0.55	0.44	0.60	0.57	0.37	0.17	0.16	0.57
Q5	0.63	0.47	0.40	0.47	1.00	0.79	0.69	0.73	0.68	0.62	0.64	0.71	0.48	0.37	0.38	0.43
Q6	0.56	0.42	0.39	0.45	0.79	1.00	0.74	0.77	0.72	0.77	0.71	0.74	0.52	0.40	0.44	0.29
Q7	0.59	0.49	0.48	0.56	0.69	0.74	1.00	0.80	0.73	0.69	0.67	0.72	0.42	0.37	0.37	0.14
Q8	0.60	0.49	0.52	0.55	0.73	0.77	0.80	1.00	0.79	0.61	0.73	0.77	0.51	0.40	0.36	0.00
Q9	0.57	0.40	0.49	0.55	0.68	0.72	0.73	0.79	1.00	0.68	0.76	0.79	0.50	0.34	0.38	-0.14
Q10	0.42	0.32	0.31	0.44	0.62	0.77	0.69	0.61	0.68	1.00	0.70	0.69	0.46	0.36	0.37	-0.29
Q11	0.58	0.45	0.47	0.60	0.64	0.71	0.67	0.73	0.76	0.70	1.00	0.87	0.49	0.35	0.35	-0.43
Q12	0.59	0.47	0.45	0.57	0.71	0.74	0.72	0.77	0.79	0.69	0.87	1.00	0.50	0.36	0.37	-0.57
Q13	0.33	0.35	0.42	0.37	0.48	0.52	0.42	0.51	0.50	0.46	0.49	0.50	1.00	0.61	0.59	-0.71
Q14	0.19	0.23	0.26	0.17	0.37	0.40	0.37	0.40	0.34	0.36	0.35	0.36	0.61	1.00	0.81	-0.86
Q15	0.26	0.31	0.30	0.16	0.38	0.44	0.37	0.36	0.38	0.37	0.35	0.37	0.59	0.81	1.00	-1.00

The analysis identified several strong positive correlations between key variables. Notably, a strong correlation ($\rho = 0.866$, $p < 0.01$) was observed between female leadership within the Internal Audit Unit contributing to organizational performance (Question 11) and female leadership enhancing the effectiveness of the Internal Audit Unit (Question 12). This finding aligns with previous research suggesting that gender-diverse leadership positively influences governance structures, decision-making, and overall organizational efficiency (Terjesen et al., 2016; Adams and Ferreira, 2009). Similarly, female leaders fostering accountability (Question 6) demonstrated a high correlation ($\rho = 0.787$, $p < 0.01$) with female leaders demonstrating strong decision-making (Question 5), reinforcing existing literature that highlights accountability as a key leadership attribute contributing to governance integrity and institutional effectiveness (Eagly, 2007; Paustian-Underdahl et al., 2014). Moreover, strategic planning proficiency among female leaders (Question 7) showed a strong correlation ($\rho = 0.803$, $p < 0.01$) with overall female leadership competence (Question 8), emphasizing the role of leadership vision in enhancing audit effectiveness (Chaudhry and Song, 2014).

Further correlations indicate the interconnectedness between leadership attributes and performance. For instance, female leadership’s impact on Internal Audit Unit performance (Question 9) was strongly

correlated ($\rho = 0.785$, $p < 0.01$) with overall female leadership competence (Question 8). This supports findings by Bear et al. (2010) that diverse leadership teams contribute to improved organizational outcomes through collaborative and inclusive decision-making. Additionally, female leadership enhancing audit effectiveness (Question 12) exhibited a strong correlation ($\rho = 0.794$, $p < 0.01$) with female leadership positively impacting performance (Question 9), reinforcing the notion that diversity in leadership fosters efficiency and effectiveness in governance-related functions (Post and Byron, 2015).

Some constructs displayed weaker correlations, indicating limited direct relationships between certain variables. For example, Internal Audit's contribution to good governance (Question 4) showed a weak association with gender-inclusive leadership improving performance (Question 15) ($\rho = 0.157$, $p > 0.05$), suggesting that while governance mechanisms and gender-inclusive leadership are conceptually linked, their direct impact on audit functions may require further empirical exploration (Nguyen et al., 2020). Similarly, organisations prioritizing gender diversity (Question 14) exhibited a low correlation ($\rho = 0.171$, $p > 0.05$) with Internal Audit's governance contribution (Question 4), highlighting potential institutional barriers to fully integrating gender-inclusive leadership into governance frameworks (Deloitte, 2019). Furthermore, Internal Audit's communication effectiveness (Question 3) demonstrated only a moderate correlation ($\rho = 0.264$, $p > 0.05$) with gender diversity improving governance outcomes (Question 14), indicating that while communication is a critical component of governance, its relationship with gender-inclusive leadership remains nuanced (Adams, 2016). The findings underscore the strong link between gender-inclusive leadership and governance effectiveness. The correlation between organizations prioritizing gender diversity in leadership roles (Question 14) and gender-inclusive leadership improving performance (Question 15) was particularly high ($\rho = 0.810$, $p < 0.01$), affirming research that suggests inclusive leadership enhances governance outcomes and decision-making processes (Post et al., 2011). Moreover, gender-inclusive leadership promoting good governance (Question 13) showed a moderate-to-strong correlation ($\rho = 0.613$, $p < 0.01$) with organizations prioritizing gender diversity (Question 14), supporting the argument that gender diversity strengthens accountability and transparency (Terjesen and Singh, 2008). The results indicate that female leadership significantly enhances the effectiveness of internal audit functions promote good governance and organisational performance, aligning with global research advocating for gender diversity in governance structures.

4.6 CONCLUSION

The study results were presented in this chapter according to the questions asked of the respondents. The standard deviation and means were obtained by descriptive analysis, whereas percentages were generated through analysis. The discussion, conclusion, and study recommendations are presented in the next chapter.

CHAPTER 5

FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

The previous chapter concentrated on the data interpretation and analysis of the results. This chapter summarises the key findings of the study, draws conclusions about the four research objectives, and provides actionable recommendations based on the research that was conducted at eThekweni Municipality. This chapter also suggests areas for future research that can extend and deepen the understanding of gender-inclusive leadership and its impact on organisational governance, before providing concluding remarks.

5.2 OVERVIEW OF THE STUDY OBJECTIVES

The aim of this study was to explore the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. The data analysis showed that the respondents, who were educated and appeared to have some degree of influence within the organisation, were positive about the role of female leadership. Given the importance of inclusive governance and the distinctive contributions made by female leaders in the internal auditing field, the objectives of the study were:

- To assess the effectiveness of the eThekweni Municipality's Internal Audit Unit in promoting the principles of good governance.
- To determine the leadership competencies of female leaders within eThekweni Municipality's Internal Audit Unit.
- To examine the relationship between female leadership and internal audit performance within eThekweni Municipality.
- To provide a framework for policymakers and organisational leaders at eThekweni Municipality that promotes good governance through gender-inclusive leadership practices.

The following were the main research questions for this study, which are aligned with the primary objectives:

- How effectively does the eThekweni Municipality's Internal Audit Unit promote the principles of good governance?
- What leadership competencies do female leaders possess within eThekweni Municipality's Internal Audit Unit?
- What is the relationship between female leadership and the performance of the Internal Audit Unit at eThekweni Municipality?

- What are the key elements of a gender-inclusive leadership framework that can enhance good governance at eThekweni Municipality?

5.3 METHODOLOGICAL PROCEDURES EMPLOYED

The study's underlying framework was the positivist paradigm, which served as a foundation for the study. The researcher utilised a quantitative approach, with the data analysis including descriptive and inferential statistical analysis. The study used a survey approach, with 132 employees of eThekweni Municipality, spanning various age groups, genders, and experience levels, responding to the invitation to participate. The survey instrument collected demographic data and responses across 15 Likert-scale questions, which were designed to assess the respondents' perceptions of female leadership, internal audit effectiveness, and governance. The data collected were analysed using SPSS and Excel. The Cronbach's Alpha was 0.96, which showed high reliability and provided confirmation of internal consistency. The descriptive statistics measured central tendencies, whilst Pearson's correlation matrix highlighted the relationships between key constructs, facilitating a comprehensive analysis of the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa.

5.4 SUMMARY OF THE RESEARCH FINDINGS

The objectives of this study were carefully formulated to direct the investigation into specific areas of inquiry. These objectives served as a guide, allowing for a methodical investigation of numerous aspects of the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa. A comprehensive literature review was carried out to provide a solid theoretical framework, fill in knowledge gaps, and guide the research design. Important insights into the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni Municipality, South Africa were obtained through a methodical analysis and interpretation of these findings.

5.4.1 THE EFFECTIVENESS OF THE ETHEKWINI MUNICIPALITY'S INTERNAL AUDIT UNIT IN PROMOTING THE PRINCIPLES OF GOOD GOVERNANCE

In section 4.4.3. the analysis of the responses indicated that the internal audit unit at eThekweni Municipality is effective in promoting transparency, accountability, risk identification, and effective communication, which are the core principles of good governance. This aligns with agency theory, as the

internal audit unit plays a critical role in minimising agency problems by addressing transparency concerns and adding value (Tumwebaze et al., 2021; Dubihlela and Tjivau, 2021: p. 124) through proactive engagement with governance processes. A high percentage of respondents agreed and confirmed that the internal auditing plays a critical role in promoting transparency and mitigating governance risks; these findings are aligned with established governance standards. However, while respondents acknowledged the internal audit unit's significant role in governance, it was noted that there was moderate variability in the perceptions, which suggests that there are areas where the internal audit processes could be further refined to enhance governance outcomes. The analysis gathered from the data analysis of the responses, which supports the above, is as follows:

Transparency: 74% of the study's respondents agreed that the internal audit unit effectively promotes transparency, which is a cornerstone for trust and accountability. This aligns with established governance standards that emphasise transparency as essential to good governance. This emphasis on transparency also aligns with the King IV principles, which argues that transparency fosters accountability and trust, as those in charge of governance must be transparent and honest about how they are carrying out their responsibilities (Institute of Directors Southern Africa, 2016).

Risk Identification: 77% of the respondents agreed and confirmed that the internal audit unit effectively identifies and addresses governance risks, which is critical for proactive risk management and sound governance. This underscores the importance of proactive risk management, as emphasised in Chapter 2 by Appiah et al. (2024), as effective risk management practices maximise public resource use.

Communication: 84% of the respondents viewed communication within the internal audit unit as effective, which is essential for stakeholder engagement. This is aligned with research that highlights that in addition to fostering transparency, constant communication aids in the identification and resolution of any misconceptions or conflicts between internal auditors and organisational management (Institute of Internal Auditors, 2024: p. 94) within the organisation, which is crucial for maintaining clarity and trust with stakeholders. The effectiveness of internal auditing is also dependent on the CAEs transparent and trustworthy relationships with the accounting officer and the audit committee (Abdelrahim and Al-Malkawi, 2022).

Contribution to good governance: 81% of the respondents agreed and indicated that the internal audit unit significantly contributes to good governance principles, reinforcing its role in good governance practices. This is consistent with the literature's emphasis on the role of internal audit in achieving accountability and public trust, as internal audit units are necessary in order to minimise agency issues (Tumwebaze et al., 2021). Furthermore, the effectiveness of internal auditing is also dependent on the CAEs

transparent and trustworthy relationships with the accounting officer and the audit committee (Abdelrahim and Al-Malkawi, 2022), which are essential for public trust in governance processes.

Overall, the study objective was met, which reflects that the internal audit activity is effective in promoting good governance.

5.4.2 THE LEADERSHIP COMPETENCIES OF FEMALE LEADERS WITHIN ETHEKWINI MUNICIPALITY'S INTERNAL AUDIT UNIT

Analysis of the responses indicates that female leaders within the internal audit unit were considered to be highly competent and possess key skills that drive their effectiveness in the internal audit unit, particularly in decision-making and strategic planning, which are vital for promoting accountability and sound governance. This is consistent with literature which found that women in leadership positions may provide their organisations with an array of distinct qualities, characteristics, and behaviours associated with leadership (Offermann and Foley, 2020: p. 1). Furthermore, the respondents indicated that female leaders positively impact decision-making, motivate team members, and promote inclusive governance practices. This aligns with existing research that women's leadership styles are often well-suited to successful leadership (Offermann and Foley, 2020: p. 10), as they foster a collaborative and accountable culture within organisations, underscoring the influence of female leadership in enhancing the effectiveness of internal audit and promoting ethical governance. This, in turn, results in organisational cohesion and accountability. The analysis gathered from the data analysis of the responses which supports the above is as follows:

Decision-making skills: 64% of the respondents agreed that female leaders display strong decision-making skills, which are critical for the internal audit unit's success. This aligns with Franch (2020: p. 4), who highlighted that effective leaders directly impact organisational success. In organisations, female leaders, through their decision-making abilities, are positioned to drive strategic outcomes, resolve challenges, and enhance the overall effectiveness of internal audit functions.

Fostering accountability skills: 67% of the respondents believed that female leaders are effective in fostering a culture of accountability, which is aligned with promoting transparent and responsible governance.

Strategic planning skills: 65% of the respondents agreed that female leaders excel in strategic planning, which is a critical skill that is important for navigating organisational changes. Strategic planning is critical in internal audit, as it directly influences governance and aligns with transformational leadership qualities, which highlights the significance of leaders encouraging, empowering, and inspiring their subordinates to

realise their full potential (Srivastava and Nalawade, 2023: p. 5).

The overall competence of female leaders: 74% of the respondents considered female leadership within the internal audit unit to be highly competent, supporting the argument for gender diversity as an asset to internal audit roles. Research suggests that better corporate governance procedures could result from the presence of female Chief Audit Executives in internal audit departments (Dellai, 2023: p. 26). Additionally, female leaders are recognised for bringing distinct qualities, characteristics, and behaviours to their leadership (Offermann and Foley, 2020: p. 1), which enhances their competence in roles like internal audit. Furthermore, women score far higher than men (Schubert, 2021: p. 22) in transformational leadership qualities, such as conscientiousness and agreeableness, which can provide them with a leadership advantage (Offermann and Foley, 2020).

Overall, the study objective was met, which reflects the leadership competencies of female leaders within the internal audit unit.

5.4.3 THE RELATIONSHIP BETWEEN FEMALE LEADERSHIP AND INTERNAL AUDIT PERFORMANCE WITHIN ETHEKWINI MUNICIPALITY

In section 4.4.5., the analysis of the data showed that most of the respondents believe that the female leadership has a constructive effect on the performance of the internal audit unit. This aligns with the findings of Dellai (2023: p. 26), who noted that better corporate governance procedures could result from the presence of female CAEs in internal audit departments. From the analysis gathered it is further noted that female leaders were viewed as enhancing the unit's ability to foster organisational accountability, contributing to improved internal audit effectiveness. On the one hand, however, the correlation data supports that having a female leader is positively associated with better performance metrics, yet there was some variability when it came to team motivation, which signals an area of development in terms of leadership support and employee engagement.

The analysis gathered from the data analysis of the responses is as follows:

The positive impact of female leadership on performance: 70% of the respondents agreed that female leadership positively impacts the internal audit unit's performance, supporting prior research that associated female leadership with team cohesion and productivity. This also aligns with research by Dellai (2023: p. 25), who highlighted that the impact of internal audit quality on organisational performance is positively moderated by female heads of internal audit. This suggests that female leadership in internal audit roles enhances audit effectiveness, contributing to improved organisational performance.

Team motivation by female leadership: only 53% of the respondents viewed female leaders as effective motivators, indicating an area where leadership development could further enhance internal audit team engagement. Karim et al. (2022) explained that if a leader can use their leadership style to positively manage or influence their subordinates, they will be motivated and eager to work. This suggests that effective leadership in the internal audit function enhances motivation and improves team performance.

Female leadership contribution to organisational performance: 75% of the respondents believed that female leaders contribute positively to the organisation's overall performance, reinforcing the broader value of gender-inclusive practices in management. Dellai (2023: p. 25) concurred with this assessment, while Schubert's (2021) research also noted that, in general, women leaders are more transformative than men. This can benefit the organisation through improved governance.

Effectiveness enhancement of internal audit: 69.7% of the respondents agreed that female leadership enhances the effectiveness of the internal audit unit, i.e., when the identified stakeholders' needs are satisfied (Mwelase, 2021: p. 281). The effectiveness of the internal audit function is also positively impacted by its independence (Ratmono and Darsono, 2022: p. 183), which suggests that internal audit effectiveness increases with increasing independence. Furthermore, Dellai (2023: p. 25) claimed that the impact of internal audit quality on organisational performance is positively moderated by female heads of internal audit, indicating that female leadership enhances both audit quality and organisational outcomes.

Overall, the study objective was met, showing the influence of female leadership on internal audit performance.

5.4.4 FRAMEWORK FOR POLICYMAKERS AND ORGANISATIONAL LEADERS AT ETHEKWINI MUNICIPALITY THAT PROMOTES GOOD GOVERNANCE THROUGH GENDER-INCLUSIVE LEADERSHIP PRACTICES

The majority of the respondents had similar views regarding prioritising gender diversity and inclusivity in leadership positions, as they believed that gender-inclusive leadership contributes to improved decision-making, ethical standards, and governance practices, and is essential for fostering good governance. This finding aligns with Balaguer-Coll and Ivanova-Toneva (2021), who noted that legislative reactions to the growing social demand for gender equality have placed the promotion of women's representation in local government firmly on the national and worldwide agenda in recent years. This highlights the global trend toward gender equality in governance to support peaceful and prosperous societies.

The analysis gathered from the data analysis of the responses which supports the above is as follows:

Gender-inclusive leadership for good governance: 86% of the respondents agreed that gender-inclusive

leadership is essential for promoting good governance, reflecting growing consensus on the positive impact of diversity in leadership. This finding is supported by research by Ebirim et al. (2024), who argued that fostering female leadership development can build a pipeline of future leaders and assist in removing hurdles to advancement. This will contribute to improved team dynamics and productivity, which are essential for good governance. Franczak and Margolis (2022) also noted that gender diversity adds cognitive diversity to an organisation and makes reevaluating qualifications crucial as women promote distinct talents and viewpoints, which causes them to alter the way organisations operate.

Prioritising gender diversity for improved governance outcomes: 85.7% of the respondents supported prioritising gender diversity in leadership roles for improved governance outcomes, aligning with research linking cognitive diversity to effective decision-making. Franczak and Margolis (2022: p. 2) stated that gender diversity contributes to distinct talents and viewpoints, which can alter organisational operate. On big, varied teams, it has been demonstrated that female leaders foster greater cohesion and cooperation, which is essential for creating a cognitively diverse environment that enhances decision-making and innovation.

Impact of gender inclusivity on organisational performance: 84% of the respondents agreed that gender-inclusive practices positively affect organisational performance, supporting initiatives aimed at achieving gender balance in governance roles. This is aligned with a study by Schünemann (2020: p. 7), which found that gender equality and women's empowerment today is closely linked to the value of female leadership and women's representation in top management. Furthermore, Franczak and Margolis (2022) highlight that on big, varied teams, it has been demonstrated that female leaders foster greater cohesion and cooperation, which contributes to cognitive diversity and enhances organisational operations. Siocon (2022) similarly noted that racial diversity enhances a company's financial performance, while research by Adams and Ferreira (2009) found that governance and decision-making in organisations are enhanced if there is gender diversity in the boardroom.

Overall, the study objective was met, showing that good governance can be promoted through gender-inclusive leadership.

5.5 RECOMMENDATIONS

The study's conclusions served as the basis for the following recommendations for eThekweni Municipality. In order to make sure that these recommendations are followed, the municipality should make sure that progress is monitored during implementation.

5.5.1 Further Strengthening of Transparency and Risk Management

Based on the study's findings, the internal audit unit at eThekweni Municipality effectively promotes good governance principles, but there remains scope for enhancing transparency and communication in risk management practices. It is recommended that the municipality further strengthens the internal audit unit's transparency by implementing regular communication with stakeholders and establishing clear and standardised protocols for addressing governance risks and mitigation plans. Such practices align with the guidance of the Chartered Institute of Internal Auditors (2023), which underscored that the internal audit function provides reassurance to both internal and external stakeholders, particularly the public an organisation serves, about the optimal, effective, cost-efficient, and equitable use of public funds. This can be achieved through training sessions and workshops aimed at clarifying reporting structures and refining governance risk processes.

5.5.2 Targeted Leadership Development Programmes

It was noted during the study that female leaders within the internal audit unit demonstrate strong competencies, particularly in decision-making and strategic planning, which are essential for fostering a culture of accountability and enhancing good governance practices. It is recommended that the unit establish targeted leadership programmes to further develop female leadership competencies. By fostering these skills and competencies, the municipality can further reinforce the internal audit unit's impact on governance and accountability. This aligns with the recommendation by Ebirim et al. (2024) to foster women's leadership development and thereby build a pipeline of future leaders, while removing hurdles to advancement.

5.5.3 Boosting Team Motivation and Performance

It was noted that female leadership positively influences internal audit performance, which contributes to increased team motivation, accountability, and overall organisational effectiveness. There was some variability noted with regard to team motivation, however. To address this, it is recommended that the internal audit unit consider implementing regular feedback mechanisms and provide ongoing leadership support for team-building initiatives. According to Franczak and Margolis (2022), on big, varied teams, it has been demonstrated that female leaders foster greater cohesion and cooperation, which can enhance team motivation and create a supportive work environment. Effective motivation practices may also result in enhanced team cohesion and improved performance in the internal audit unit.

5.5.4 Gender-Inclusive Leadership Frameworks

It was noted that gender-inclusive leadership practices are seen as important for the promotion of good

governance, with the respondents supporting the prioritisation of gender diversity to enhance ethical governance and effective decision-making processes. It is thus recommended that the municipality create policies that prioritise gender diversity in leadership roles and governance functions. This is in line with the Organisation for Economic Co-operation and Development (2015), which emphasised that corporate governance seeks to support the development of an environment that values accountability, openness, and trust, which is necessary for fostering inclusive growth and more ethical practices. This approach will not promote a culture of inclusive decision-making, which is essential for long-term governance improvements. Furthermore, the municipality should continue to develop and implement comprehensive frameworks that support gender-inclusive leadership, with a focus on accountability, ethical decision-making, and collaborative leadership styles. This framework will serve as a model for other municipal units that are striving to integrate diversity within their governance structures.

5.6 IMPLICATIONS OF THE STUDY

The results of this study have important implications for organisational governance, leadership practices, and the development of policies in the public sector, especially when it comes to improving internal audit effectiveness through gender-inclusive leadership. While the study provides valuable insights, it is important to acknowledge that the perspectives shared by respondents are subjective and may reflect individual bias. Therefore, the implications should be interpreted cautiously and in the context of these subjectivities. The implications are discussed below in three main themes: organisational effectiveness, leadership development, and policy and practice in public sector governance.

5.6.1 Organisational Effectiveness

The study's findings highlight the potential beneficial effect of female leadership on organisational performance, as the respondents indicated that the competencies among the female leaders within the internal audit activity at eThekweni Municipality include decision-making, accountability, and strategic planning. This is as per Dellai (2023), who asserted that female CAEs enhance governance outcomes through stronger audit quality and oversight. The implications for organisational effectiveness from the above include the following:

Better organisational performance and governance: The study suggests that the contributions of female leaders may enhance the effectiveness of the internal audit unit, which in turn strengthens the municipality's governance processes. However, it is important to recognise that these are based on the perceptions of the respondents, which may reflect individual biases rather than objective evidence. Prior research similarly found that better corporate governance procedures could result from the presence of

female Chief Audit Executives in internal audit departments (Dellai, 2023: p. 26). By prioritising gender diversity in leadership, women in leadership positions may provide their organisations with an array of positive qualities, characteristics, and behaviours (Offermann and Foley, 2020: p. 1). This might lead to the organisations achieving more comprehensive risk management, transparency, and accountability, which are key to promoting trust and organisational resilience.

Team cohesion and participation: Although further work in this area could improve team cohesion, the female leaders were noted in the study for their ability to motivate their teams. Research suggests that on big, varied teams, female leaders foster greater cohesion and cooperation (Franczak and Margolis, 2022: p. 2). As a result, fostering women's leadership development can build a pipeline of future leaders and assist in removing past hurdles to advancement (Ebirim et al., 2024: p. 105) strengthening female executives' abilities to engage teams, which boosts morale and productivity at work. As a result, organisations may find it advantageous to fund leadership development programmes that strengthen female executives' abilities to engage teams, which boosts morale and productivity at work.

5.6.2 Leadership Development

The results of the study point to an opportunity to further develop and utilise female leadership in internal audit positions. The following are some implications and recommendations for leadership development:

Specialised training programmes: Since female leaders are believed to be effective at decision-making, accountability, and strategic planning, leadership development programmes ought to concentrate on enhancing these abilities while also supplementing them with specialised training in motivational strategies. Research shows that fostering women's leadership development can build a pipeline of future leaders and assist in removing hurdles to advancement (Ebirim et al., 2024). Additionally, the increased extraversion, agreeableness, and conscientiousness of women may provide them with a leadership advantage (Schubert, 2021: p. 22), which can be further developed through specialised training in motivational strategies. These programmes would complement a broad-based skills profile and further develop the leaders' capability of motivating and building a positive and productive work environment.

Succession Planning and Mentorship: The study affirmed that female leaders bring a different voice and perspective to governance roles, and as such, there is a great need for mentorship programmes to serve as a stepping stone to developing emerging leaders. By fostering women's leadership development, a pipeline of future leaders can be built and hurdles to advancement removed (Ebirim et al., 2024). Additionally, Legislative reactions to the growing social demand for gender equality have placed boosting women's representation in local government firmly on the national and worldwide agenda (Balaguer-Coll and Ivanova-Toneva, 2021), further supporting the focus on mentorship and succession planning for female

leaders.

5.6.3 Policy and Practice in the Public Sector

This study emphasises the wider benefits of having gender-inclusive leadership policies in place in a public sector organisation like eThekweni Municipality, therefore the following policy and practice implications are made:

Framework for gender equity in leadership: The need for a formal framework for gender equity in the public sector is indicated by the high degree of support among respondents for gender-inclusive practices. Legislative reactions to the growing social demand for gender equality have placed boosting women's representation in local government firmly on the national and worldwide agenda (Balaguer-Coll and Ivanova-Toneva, 2021). By establishing and regularly reviewing and evaluating the framework for achieving gender balance in leadership, municipalities can ensure fair representation and promote equitable decision-making.

Gender-inclusive leadership policy reforms: The establishment of formal policies that promote and encourage gender diversity in public sector leadership positions can have a positive effect on governance standards. Legislative reactions to the growing social demand for gender equality have placed boosting women's representation in local government firmly on the national and worldwide agenda (Balaguer-Coll and Ivanova-Toneva, 2021: p. 455), underscoring the importance of policies that support diversity and inclusivity in leadership. Furthermore, corporate governance aims to contribute to the establishment of an atmosphere of trust, transparency, and accountability, which is necessary for fostering inclusive growth and more ethical practices (OECD, 2015). Establishing policies that promote inclusivity and diversity can also aid in transforming the organisational culture to support diversity and inclusivity at work across the municipality.

The study also has wider societal implications, especially with respect to the role that public sector organisations play in modelling inclusive practices for the private sector. Accelerating the path to gender parity will benefit economies and communities in general, spurring growth, encouraging innovation, and enhancing resilience (World Economic Forum, 2023).

Workforce diversity and economic empowerment: By promoting female leadership in critical governance roles, public sector organisations can foster economic empowerment for women, contributing to a more diverse workforce, with ripple effects including increased innovation, improved job satisfaction, and sustainable economic growth in local communities. Additionally, legislative reactions to the increasing societal call for gender equality have placed boosting women's representation in local government at the

forefront of national and global agendas in recent years (Balaguer-Coll and Ivanova-Toneva, 2021), further underscoring the public sector's role in setting a precedent for inclusive practices.

5.7 STUDY LIMITATIONS

The research study concentrated on one public entity organisation in South Africa (eThekweni Municipality), consequently, the study's findings are not transferable to other organisations or businesses.

This may not have an effect on the results, but other users may not understand the results of this study because their organisation or companies operate differently and do not share similar experiences. Additionally, this study employed a quantitative research approach, which means that the findings are confined to the method selected in the course of the work for this study, and hence cannot be concluded to apply when employing other research methods.

5.8 RECOMMENDATIONS FOR FURTHER RESEARCH

Future research might examine the long-term impact of female leadership on governance outcomes in order to expand on the insights that this study produced, especially within the public sector such as other municipal settings like eThekweni Municipality. A longitudinal approach would allow for a deeper understanding of how female leadership contributes to sustained internal audit effectiveness and good governance over time, capturing the evolving impact of leadership diversity.

It is recommended that future studies employ a different approach, such as the qualitative method. Using non-numerical data tools, the qualitative approach may aid in understanding people's or society's motivations, attitudes, beliefs, feelings, and realities. Future studies that investigate the influence of organisational culture on gender-inclusive leadership effectiveness could provide valuable insights into how the dynamics of diversity shape governance practices and performance within organisations. This might be possible through the identification and examination of cultural and structural enabling and hindering factors that could lead to either the success or failure of female leaders in governance positions, by informing the mechanism through which diversity in leadership directly affects accountability, transparency, and performance outcomes in the public sector.

5.9 CONCLUSION

This chapter emphasised how gender-inclusive leadership approaches foster accountability, transparency, and ethical decision-making, all of which are essential components of good governance. Based on the recommendations provided in this study, eThekweni Municipality can strengthen its governance

framework by embracing gender diversity and fostering an inclusive culture, thereby positioning itself to meet the evolving demands of good governance, which include, but are not limited to, effective oversight, transparency, and ethical accountability.

Objective one looked at the effectiveness of the Internal Audit Unit in Promoting Good Governance. The study found that the Internal Audit Unit plays a critical role in promoting good governance. The findings indicate that female leadership contributes positively to internal audit effectiveness by fostering a culture of accountability, ethical decision-making, and enhanced stakeholder engagement, which strengthens governance structures. Objective two looked at the leadership competencies of female leaders in internal audit. The findings highlighted that female leaders within the Internal Audit Unit demonstrate strong competencies in ethical leadership, strategic thinking, and stakeholder engagement, which contribute to strengthening audit functions and governance outcomes. Objective three looked at the relationship between female leadership and internal audit performance. The results indicate a positive correlation between female leadership and internal audit performance, as gender-inclusive leadership fosters a culture of accountability, enhances collaboration, and improves the overall effectiveness of audit processes. Objective four looked at the framework for Gender-Inclusive Leadership to Promote Good Governance. Based on the study's findings gender-diverse leadership teams in internal audit promote greater transparency and accountability by encouraging diverse perspectives, improving risk identification, and ensuring more thorough audit processes. It is proposed that to policymakers and organisational leaders integrate gender-inclusive leadership practices, which can enhance governance, improve audit efficiency, and support long-term institutional integrity.

The findings suggest that policies promoting gender diversity in leadership roles should be strengthened within municipal governance structures. eThekweni Municipality could benefit from targeted policies that ensure equitable leadership representation, mentorship programs for aspiring female leaders, and institutional mechanisms that promote gender-sensitive governance practices. These policies can enhance internal audit effectiveness by fostering diverse perspectives in decision-making and oversight functions. From a practical standpoint, municipal leadership should prioritise initiatives that actively support female leadership development. This includes capacity building programs, leadership training, and creating an environment that encourages diverse leadership styles. Implementing structured mentorship programs and leadership succession planning with a gender-inclusive focus can help sustain the benefits of gender diversity in governance and internal audit functions. This study provides a foundation for further research on gender dynamics in governance and audit effectiveness within public sector institutions. Future studies could explore the long-term impact of female leadership on governance outcomes, conduct comparative studies across different municipalities, or employ qualitative approaches to gain deeper insights into the

lived experiences of female leaders in internal audit functions. Expanding research on intersectionality and examining intersectionality and how factors such as race, age, and professional background interact with gender in governance could also offer a more nuanced understanding of the challenges and opportunities in promoting inclusive leadership.

By addressing these key implications, this study contributes to the broader discourse on gender-inclusive governance, offering practical and policy-oriented insights that can drive positive change in municipal leadership and internal audit effectiveness.

5.10 REFERENCES

- Abdallah, Z.S., Du, L. and Webb, G.I., 2017 Data Preparation. City: Publisher.
- Abdelrahim, A. and Al-Malkawi, H.A.N. 2022. The influential factors of internal audit effectiveness: a conceptual model. *International Journal of Financial Studies*. 10(3), p. 71.
- Abdulrahman, M. and Amoush, A.H., 2020. Female characteristics and their new roles in leadership. *Journal of Business and Management Sciences*, 8(2), pp.38-47.
- Adams, M., 1994. Agency Theory and the Internal Audit, *Managerial Auditing Journal*, 9(8): 8-12
- Adams, R.B. and Ferreira, D., 2009. Women in the boardroom and their impact on governance and performance. *Journal of Financial Economics*, 94(2), pp.291-309.
- Adam, A. M., 2020. Sample Size Determination in Survey Research. *Journal of Scientific Research and Reports*, 26, 90-97.
- Adams, R.B., 2016. Women on boards: The superheroes of tomorrow?. *The Leadership Quarterly*, 27(3), pp.371-386.
- Adams, R.B. and Funk, P., 2012. Beyond the glass ceiling: Does gender matter?. *Management science*, 58(2), pp.219-235.
- Almashhadani, H.A. and Almashhadani, M., 2022. An overview of recent developments in corporate governance. *International Journal of Business and Management Invention*, 11(5), pp.39-44.
- Almashhadani, M., Almashhadani, H.A. and Almashhadani, H.A., 2022. Corporate Governance as an Internal Control Mechanism and its Impact on Corporate Performance. *International Journal of Business and Management Invention*, 11(8), pp.53-59.
- Alqudah, H., Amran, N.A., Hassan, H., Lutfi, A., Alessa, N. and Almaiah, M.A., 2023. Examining the critical factors of internal audit effectiveness from internal auditors' perspective: Moderating role of extrinsic rewards. *Heliyon*.
- Amin, A., Ali, R., Naseem, M.A. and Ahmad, M.I., 2022. Female presence in corporate governance, firm performance, and the moderating role of family ownership. *Economic Research-Ekonomika Istraživanja*, 35(1), pp.929-948.
- Anderson, H.J., Baur, J.E., Griffith, J.A. and Buckley, M.R., 2017. What works for you may not work for (Gen) Me: Limitations of present leadership theories for the new generation. *The Leadership Quarterly*, 28(1), pp.245-260.
- Annelin, A. and Svanström, T., 2024. Audit team diversity, work quality and affective state outcomes. *International Journal of Auditing*, 28(4), pp.743–771.
- Appiah, M.K., Dordaah, J.N., Sam, A., Yeboah, S.A. and Amaning, N., 2024. Modelling the Influence of Internal Audit Efficacy on Energy Saving Behavior: The Role of Sustainability Audit. *SAGE Open*, 14(2), p.21582440241257784.
- Arena, M. and Azzone, G., 2009. Internal audit effectiveness: Relevant drivers of auditees' Satisfaction. *International Journal of Auditing*, 13(1), pp.43-60.

Ariyo-Edu, A.A., Woli-Jimoh, I.A. and Subair, M.L., 2024. Internal audit efficiency and public sector performance: a study of selected mdas in Kwara State. *Malette Journal of Accounting and Finance*, 4(2), pp.191-208.

Arslana, M. and Alqatan, A., 2020. Role of institutions in shaping corporate governance system: evidence from emerging economy [online]. Available at: <<https://www.ncbi.nlm.nih.gov/pmc/articles/PMC7063146/>> [Accessed 22 March 2024].

Ashikali, T., Groeneveld, S. and Kuipers, B., 2021. The role of inclusive leadership in supporting an inclusive climate in diverse public sector teams. *Review of Public Personnel Administration*, 41(3), pp.497-519.

Auditor General South Africa. 2020) Report of the Auditor-General to KwaZulu-Natal Provincial Legislature and the council on eThekweni Municipality and its municipal entities. Durban: eThekweni Municipality.

Auditor General South Africa. 2022. Consolidated MFMA General Report on Local Government Outcomes 2021-2022, Pretoria: Auditor General South Africa.

Auditor General South Africa., 2024. Audit Report eThekweni Municipality and its subsidiaries 2023-24. Pietermaritzburg: Auditor General South Africa.

Auditor General South Africa., 2024. Management Report eThekweni Municipality 2023-24. Pietermaritzburg: Auditor General South Africa.

Auditor General South Africa., 2024. Audit Terminology. [online] Available at: <<https://www.agsa.co.za/auditinformation/auditterminology.aspx>>

Babbie, E.R., 2021. The practice of social research. 15th edition. Australia: Cengage Learning. [online] Available at: <<https://search.ebscohost.com/login.aspx?direct=true&scope=site&db=nlebk&db=nlabk&AN=3180953>> [Accessed 22 October 2024].

Bahous, S., 2022. Speech: Women leaders – decisive, effective and inclusive. [online] Available at: <<https://www.unwomen.org/en/news-stories/speech/2022/09/speech-women-leaders-decisive-effective-and-inclusive>> [Accessed 29 June 2024].

Balaguer-Coll, M.T. and Ivanova-Toneva, M., 2021. The impact of women’s leadership in local governments: The case of Spain. *International Public Management Journal*, 24(4), pp.455-475.

Ball, H.L., 2019. Conducting online surveys. *Journal of human lactation*, 35(3), pp.413-417.

Baruch, Y. and Holtom, B.C., 2008. Survey response rate levels and trends in organizational research. *Human Relations*, 61(8), pp.1139-1160

Barua, A., Davidson, L.F., Rama, D.V. and Thiruvadi, S., 2010. CFO gender and accruals quality. *Accounting Horizons*, 24(1), pp.25-39.

Bear, S., Rahman, N. and Post, C., 2010. The impact of board diversity and gender composition on corporate social responsibility and firm reputation. *Journal of Business Ethics*, 97, pp.207-221.

Beekes, W. and Brown, P., 2006. Do Better-Governed Australian Firms Make More Informative

Disclosures?. *Journal of Business Finance & Accounting*, 33(3-4), pp.422-450.

Bilimoria, D., 2006. The relationship between women corporate directors and women corporate officers. *Journal of Managerial Issues*, pp.47-61.

Bougie, R. and Sekaran, U., 2019. *Research methods for business: A skill building approach*. John Wiley & Sons.

Boulouta, I., 2013. Hidden connections: The link between board gender diversity and corporate social performance. *Journal of business ethics*, 113(2), pp.185-197

Bustos-Contell, E., Porcuna-Enguix, L., Serrano-Madrid, J. and Labatut-Serer, G., 2022. Female audit team leaders and audit effort. *Journal of Business Research*, 140, pp.324-331.

Campbell, D., 2012. *Discipline without anger: A new style of classroom management*. R&L Education.

Carter, D.A., Simkins, B.J. and Simpson, W.G., 2003. Corporate governance, board diversity, and firm value. *Financial Review*, 38(1), pp.33-53.

Chapman, J., 2023. An integrated approach to improving your audit efficiency: Delivering value to the organization. [online] Available at: <https://www.wolterskluwer.com/en/expert-insights/an-integrated-approach-to-improving-your-audit-efficiency-report?src=Advertisement&cid=7015Y0000047v7XQAA&utm_source=google&utm_medium=search&utm_campaign=cpesg_tm_emea_audit_an-integrated-approach-to-improving-your-audit-efficiency-report_q2-2024&utm_content=&gad_source=1&gclid=Cj0KCQjwsuSzBhCLARIsAIdLm4QSOsVA5h5L01c5wp_8wWUNozcqKGmjBaptD3pNFTVeU2tRsXLPuIaAIBvEALw_wcB> [Accessed 27 May 2024].

Chaudhry, A. and Song, L.J., 2014. Rethinking psychological contracts in the context of organizational change: The moderating role of social comparison and social exchange. *The Journal of Applied Behavioral Science*, 50(3), pp.337-363.

Chartered Institute of Internal Auditors., 2023. Future-proofing internal audit. [online] Available at: <<https://www.iiia.org.uk/resources/managing-internal-audit/future-proofing-internal-audit/?downloadPdf=true>> [Accessed 27 June 2024].

Chitimara, H. Sethunyane, T. and Magau P., 2022. Overview of challenges affecting the promotion of good corporate governance measures in Mahikeng Local Municipality. [online] Available at: <https://www.researchgate.net/publication/359878431_Overview_Challenges_Affecting_the_Promotion_of_Good_Corporate_Governance_Measures_in_Mahikeng_Local_Municipality> [Accessed 22 March 2024].

Christ, M., 2015. *Women in Internal Auditing: Perspectives from Around the World*. 2015. [online] Available at: <<https://www.theiia.org/globalassets/site/foundation/latest-research-and-products/practitioner-reports/cbok/cbok-pdfs/cbok-2015-women-in-internal-auditing.pdf>> [Accessed 22 June 2024].

Christ, T.W., 2013. The worldview matrix as a strategy when designing mixed methods research. *International Journal of Multiple Research Approaches*, 7(1), pp.110-118.

Chuang, S. and Eversole, B.A., 2022. The Essential Leadership Skills for Women Leaders in the Age of Industry 4.0. *Advancing Women in Leadership*, 41(1), pp.37-49.

Coffey, S., and Wang, Y., 2021. Gender diversity and corporate governance: A study of audit committee leadership and performance. *Journal of Corporate Governance*, 39(4), 115-130.

Cogta., 2020. Profile: eThekweni Metro. [online] Available at: <https://www.cogta.gov.za/ddm/wp-content/uploads/2020/07/Metro-Profile_Ethekwini.pdf> [Accessed 29 April 2024].

Collis, J. & Hussey, R., 2014. *Business Research: A Practical Guide for Undergraduate and Postgraduate Students*. (4th ed). New York: Palgrave MacMillan.

Constitution of the Republic of South Africa., 1996. Chapter 7: Local government. [online] Available at: <<https://www.justice.gov.za/constitution/SACConstitution-web-eng-07.pdf>> [Accessed 30 April 2024].

Cowling, N., 2023. Gender gap index in South Africa 2016-2023. [online] Available at: <<https://www.statista.com/statistics/1253971/gender-gap-index-in-south-africa/#statisticContainer>> [Accessed 29 June 2024].

Creswell, J.W., 2014. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. 4th edition. SAGE Publications. Thousand Oaks.

Creswell, J. W., and Creswell, J. D., 2018. *Research design: Qualitative, quantitative, and mixed methods approaches*. 5th edition. Sage publications, Sydney

Daft, R.L., 2018. *The Leadership Experience* (7th ed.). Cengage Learning.

De Bruin. W., 2017. The role of internal audit in driving good governance in the public sector. PricewaterhouseCoopers. [online] Available at: <[eaderhttps://www.pwc.co.za/en/services/risk/internal-audit.html#:~:text=%E2%80%9CInternal%20audit%20is%20at%20the,efficient%20and%20effective%20business%20functions](https://www.pwc.co.za/en/services/risk/internal-audit.html#:~:text=%E2%80%9CInternal%20audit%20is%20at%20the,efficient%20and%20effective%20business%20functions)> > [Accessed 07 February 2025].

Dellai, H. and Slimene, N., 2021. Development and Validation of a Scale for Measuring Internal Auditing Effectiveness in Tunisian Companies. *International Journal of Advanced Engineering, Management and Science (IJAEMS)*, pp.10-20.

Dellai, H., 2023. Does Internal Audit Quality Improve Firm Performance? The Moderating Effect of Chief Audit Executive Gender. *Information Management and Business Review*, 15(2 (I)), pp.19-28.

Deloitte., 2019. Women in the boardroom: A global perspective. [online] Available at: <<https://www2.deloitte.com/content/dam/Deloitte/my/Documents/risk/my-risk-sdg5-women-in-the-boardroom-a-global-perspective.pdf>> [Accessed 10 February 2025].

Denzin, N. K., & Lincoln, Y. S. (Eds.), 2011. *The SAGE Handbook of Qualitative Research*. 4th ed. Thousand Oaks, CA: Sage.

Dezsö, C.L. and Ross, D.G., 2012. Does female representation in top management improve firm performance? A panel data investigation. *Strategic Management Journal*, 33(9), pp.1072-1089.

Dillman, D.A., Smyth, J.D. and Christian, L.M., 2014. *Internet, phone, mail, and mixed-mode surveys: The tailored design method*. John Wiley & Sons.

Du Plooy-Cilliers, F., Davis, C. and Bezuidenhout, R. M., 2014. *Research Matters*. Johannesburg: Juta.

- Dubihlela, J. and Gwaka, L.T., 2020. Disruptive changes and emerging risks within internal auditing profession: A review from South Africa. *Acta Universitatis Danubius. Œconomica*, 16(3).
- Dubihlela, J. and Mukono, H., 2022. Barriers to effective corporate governance principles in state-owned enterprises in Zimbabwe. *Jurnal Akuntansi dan Auditing Indonesia*, pp.1-10.
- Dubihlela, J. and Tjivau, K.P., 2021. Internal audit practitioners' perspectives on corporate governance compliance. *FORCE: Focus on Research in Contemporary Economics*, 2(2), pp.116-139.
- Dzingwa, N. and Terblanche, N., 2024. Coaching to support work-life balance of women in leadership positions. *SA Journal of Human Resource Management*, 22, p.2509.
- Eagly, A.H., 2007. Female leadership advantage and disadvantage: Resolving the contradictions. *Psychology of women quarterly*, 31(1), pp.1-12.
- Eagly, A.H., 2020. Once more: The rise of female leaders. [online] Available at: <<https://www.apa.org/topics/women-girls/female-leaders>> [Accessed 28 June 2024].
- Eagly, A.H. and Carli, L.L., 2003. The female leadership advantage: An evaluation of the evidence. *The Leadership Quarterly*, 14(6), pp.807-834.
- Eagly, A.H. and Johnson, B.T., 1990. Gender and leadership style: A meta-analysis. *Psychological bulletin*, 108(2), p.233.
- Eagly, A.H. and Johannesen-Schmidt, M.C., 2001. The leadership styles of women and men. *Journal of Social Issues*, 57(4), pp.781-797.
- Eagly, A.H., Carli, L.L. and Carli, L.L., 2007. *Through the labyrinth: The truth about how women become leaders* (Vol. 11). Boston, MA: Harvard Business School Press.
- Ebirim, G.U., Asuzu, O.F., Ndubuisi, N.L., Adelekan, O.A., Ibeh, C.V. and Unigwe, I.F., 2024. Women in accounting and auditing: a review of progress, challenges, and the path forward. *Finance & Accounting Research Journal*, 6(2), pp.98-111.
- Eglin, R. and Ngamlana, N., 2015. Responsive planning and responsible implementation: improving good local governance in the Integrated Development Planning process. In *Pursuit Of Responsible and Responsive Local Governance*. Cape Town: Good Governance Learning Network, pp.34-45.
- eThekwini Municipality Audit Risk and Advisory Services (EMARAS)., 2021. Internal Audit Framework. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Internal%20Audit%20Documents/Internal%20Audit%20Framework.pdf>> [Accessed 30 April 2024].
- eThekwini Municipality., 2020. Integrated Development Plan. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Integrated%20Development%20Plans%20IDP%20-%20eThekwini%20Municipality/eThekwini%20Integrated%20Development%20Plan%20IDP%202020%20-%202021.pdf>> [Accessed 25 March 2024].

- eThekwini Municipality., 2020. Integrated Development Plan. [online] Available at: <https://www.durban.gov.za/storage/Documents/Integrated%20Development%20Plans%20IDP%20-%20eThekwini%20Municipality/Final_IDP_2023_2024.pdf> [Accessed 27 May 2024].
- eThekwini Municipality., 2022. About eThekwini Municipality. [online] Available at: <<https://www.durban.gov.za/pages/government/about-ethekwni>> [Accessed 25 March 2024].
- eThekwini Municipality, 2023. About eThekwini. [online] Available at: <<https://www.durban.gov.za/pages/government/about-ethekwni>> [Accessed 30 April 2024].
- eThekwini Municipality., 2023. eThekwini Municipality Internal Audit Charter. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Internal%20Audit%20Documents/Internal%20Audit%20Charter%202023-24.pdf>> [Accessed 30 April 2024].
- eThekwini Municipality, 2024. 2023-24 Annual Report. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Performance%20Monitoring%20and%20Evaluation/Annual%20Reports/2023-24%20ANNUAL%20REPORT.pdf>> [Accessed 31 January 2025].
- eThekwini Municipality., 2024. eThekwini Municipality Oversight Report. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Performance%20Monitoring%20and%20Evaluation/Annual%20Reports/2022-2023%20Oversight%20Report.pdf>> [Accessed 29 June 2024].
- eThekwini Municipality., 2024. Integrated Development Plan. 5 Year Plan: 2023/24 to 2027/28. [online] Available at: <<https://www.durban.gov.za/storage/Documents/Integrated%20Development%20Plans%20IDP%20-%20eThekwini%20Municipality/eThekwini%20Adopted%20IDP%202024-25.pdf>> [Accessed 27 May 2024].
- Eulerich, A.K. and Eulerich, M., 2020. What is the value of internal auditing?—A literature review on qualitative and quantitative perspectives. *A Literature Review on Qualitative and Quantitative Perspectives* (April 22, 2020). *Maandblad Voor Accountancy en Bedrijfseconomie*, 94, pp.83-92.
- Fan, W. and Yan, Z., 2010. Factors affecting response rates of the web survey: A systematic review. *Computers in Human Behavior*, 26(2), pp.132-139.
- Farman, D., 2022. The importance of good corporate governance. [online] Available at: <<https://www.vistra.com/insights/importance-good-corporate-governance>> [Accessed 22 March 2024].
- Field, A., 2018. *Discovering Statistics Using IBM SPSS Statistics*. 5th edition. SAGE Publications.
- Franch, C.T., 2020. Female leadership: the new model of leader. [online] Available at: <https://repositori.uji.es/xmlui/bitstream/handle/10234/194154/TFG_2020_TeixeiroFranch_Candela.pdf?sequence=1> [Accessed 25 June 2024].
- Franczak, J. and Margolis, J., 2022. Women and great places to work: Gender diversity in leadership and how to get there. *Organizational Dynamics*, 51(4), p.100913.
- Frangos, C., 2021. Female Leadership: The New Approach In The Workplace. [online] Available at: <<https://www.forbes.com/sites/cassandrafrangos/2021/10/28/female-leadership-the-new-approach-in-the-workplace/#:~:text=Women%20leaders%20tend%20to%20use,produced%20superior%20stock%20price%20performance.>>> [Accessed 27 June 2024].
- Galsanjigmed, E. and Sekiguchi, T., 2023. Challenges women experience in leadership careers: an

- integrative review. *Merits*, 3(2), pp.366-389.
- Gavious, I., Segev, E. and Yosef, R., 2012. Female directors and earnings management in high-technology firms. *Pacific Accounting Review*, 24(1), pp.4-32.
- Gegeza, A. and Dubihlela, J., 2024. Enhancing internal audit effectiveness: The role of management support in South African provincial governance. *International Journal of Business Ecosystem & Strategy* (2687-2293), 6(4), pp.339-348.
- Gomez, M.C.P., Sacorum, R.M.A., Lipana, R.A.M., Barawid, G.L.M. and Tugas, F.C., 2020. An Analysis of Factors that Affect Audit Opinions: The Case of the Local Government Units in the Metro Luzon Urban Beltway. *DLSU Business and Economics Review*, 30(1), pp.56-69.
- Gove, W.R. and Geerken, M.R., 1977. Response bias in surveys of mental health: An empirical investigation. *American journal of Sociology*, 82(6), pp.1289-1317.
- Gravetter, F.J. and Wallnau, L.B., 2017. *Statistics for The Behavioral Sciences*. 10th edition. Boston: Cengage Learning.
- Groves, R.M., Fowler Jr, F.J., Couper, M.P., Lepkowski, J.M., Singer, E. and Tourangeau, R., 2009. *Survey Methodology* (Vol. 561). John Wiley & Sons.
- Guba, E.G. & Lincoln, Y.S., 1994. Competing paradigms in qualitative research. *Handbook of Qualitative Research*, 2(163-194), p.105.
- Günthner, J., 2022. Female leadership in the workplace of 2022 and beyond. [online] Available at: <<https://www.paltrion.com/insights-en/female-leadership-in-the-workplace-of-2022-and-beyond>> [Accessed 27 June 2024].
- Hajiali, I., Kessi, A.M.F., Budiandriani, B., Prihatin, E. and Sufri, M.M., 2022. Determination of work motivation, leadership style, employee competence on job satisfaction and employee performance. *Golden Ratio of Human Resource Management*, 2(1), pp.57-69.
- Helgesen, S., 1995. *The female advantage: Women's ways of leadership*. Crown Currency.
- Hoch, J.E., Bommer, W.H., Dulebohn, J.H. and Wu, D., 2018. Do ethical, authentic, and servant leadership explain variance above and beyond transformational leadership? A meta-analysis. *Journal of management*, 44(2), pp.501-529.
- Hofstede, G., 2001. *Culture's consequences: Comparing values, behaviors, institutions and organizations across nations*. 2nd edition. Sage publication. California.
- Hunt, V., Layton, D. and Prince, S., 2015. Diversity matters. *McKinsey & Company*, 1(1), pp.15-29.
- Hussain, S.T., Lei, S., Akram, T., Haider, M.J., Hussain, S.H. and Ali, M., 2018. Kurt Lewin's change model: A critical review of the role of leadership and employee involvement in organizational change. *Journal of Innovation & Knowledge*, 3(3), pp.123-127.
- Ibarra, H., Ely, R. and Kolb, D., 2013. Women rising: The unseen barriers. *Harvard Business Review*, 91(9), pp.60-66.
- Institute of Directors Southern Africa (IODSA), 2016. *King IV Report on Corporate Governance for South Africa*. Johannesburg: King Committee on Corporate Governance.

Institute of Internal Auditors., n.d. About The IIA. [online] Available at: <<https://www.theiia.org/en/about-us/#:~:text=The%20IIA%20is%20the%20internal,audit%2C%20education%2C%20and%20security.>>> [Accessed 2 April 2024].

Institute of Internal Auditors., 2010. Measuring Internal Audit Effectiveness and Efficiency. [online] Available at: <<https://www.theiia.org/globalassets/documents/content/articles/guidance/practice-guides/measuring-internal-audit-effectiveness-and-efficiency/practice-guide-measuring-internal-audit-effectiveness.pdf?ref=clarissalucas.com#:~:text=In%20addition%20to%20compliance%20with%20the%20Standards%2C%20internal%20auditing's%20performance,progress%20against%20audit%20plan%3B%20staff>>> [Accessed 10 June 2024].

Institute of Internal Auditors., 2017. International Professional Practices Framework – IPPF.

Institute of Internal Auditors., 2018. Internal auditing's role in corporate governance. [online] Available at: <<https://www.theiia.org/globalassets/documents/resources/internal-auditings-role-in-corporate-governance-may-2018/internal-auditings-role-in-corporate-governance.pdf>> [Accessed 2 April 2024].

Institute of Internal Auditors., 2020. The Role of Auditing in Public Sector Governance. [online] Available at: <https://www.ca-ilg.org/sites/main/files/file-attachments/auditing_in_public_sector.pdf?1441835528> [Accessed 5 February 2025].

Institute of Internal Auditors., 2021. Plight of Internal Auditors Survey Report 2021. [online] Available at: <https://cdn.ymaws.com/www.iiasa.org.za/resource/collection/EAB241E2-1DE0-4F40-8166-E4111CD6FAD5/2021_Pligh_of_IA_Survey_Report.pdf> [Accessed 24 June 2024].

Institute of Internal Auditors., 2022. Corporate Governance Index 2024. [online] Available at: <https://cdn.ymaws.com/www.iiasa.org.za/resource/collection/1FD175F0-82CB-40AF-9127-7A91E5C1058C/2022CGI_Report.pdf> [Accessed 20 June 2024].

Institute of Internal Auditors., 2022. Internal Audit Competency Framework. [online] Available at: <https://www.theiia.org/globalassets/documents/standards/ia-competency-framework/2022-4103-sem-competency-framework-graphics-table_fnl.pdf> [Accessed 17 June 2024].

Institute of Internal Auditors., 2024. Building an Effective Internal Audit Function in the Public Sector. [online] Available at: <<https://www.theiia.org/globalassets/site/content/guidance/recommended/supplemental/practice-guides/global-practice-guide-building-an-effective-internal-audit-function-in-the-public-sector/gpg-building-an-effective-internal-audit-function-in-the-ps.pdf>> [Accessed 24 June 2024].

Institute of Internal Auditors., 2024. Global Internal Audit Standards. [online] Available at: <<https://www.theiia.org/en/standards/2024-standards/global-internal-audit-standards/free-documents/complete-global-internal-audit-standards/>>> [Accessed 7 April 2024].

Kanyane, M., Mutema, E.P. and Zikhali, T., 2022. Social accountability in local government: lessons from Vuwani (South Africa) and Gweru (Zimbabwe). *Journal of Public Affairs*, 22(3), p.e2581.

Kamal, S.S.L.B.A., 2019. Research paradigm and the philosophical foundations of a qualitative study. *PEOPLE: International Journal of Social Sciences*, 4(3), pp.1386-1394.

Kanyane, M., Mutema, E.P. and Zikhali, T., 2022. Social accountability in local government: lessons from Vuwani (South Africa) and Gweru (Zimbabwe). *Journal of Public Affairs*, 22(3), p.e2581.

Karim, A., Syamsuddin, I., Jumarding, A. and Amrullah, A., 2022. The Effect of Gender Independence and Leadership Style on Audit Quality in Makassar Public Accounting Offices. *International Journal of Social Science Research and Review*, 5(7), pp.114-126.

Kaštelan Mrak, M. and Grudić Kvasić, S., 2021. The mediating role of hotel employees' job satisfaction and performance in the relationship between authentic leadership and organizational performance. *Management: Journal of Contemporary Management Issues*, 26(1), pp.97-110.

Keohane, N.O., 2020. Women, power & leadership. *Daedalus*, 149(1), pp.236-250.

Kerlinger, F.N., and Lee, H.B. 2000. *Foundations of behavioural research*. 4th edition. Harcourt. Texas

Koeswayo, P.S., Haryanto, H. and Handoyo, S., 2024. The impact of corporate governance, internal control and corporate reputation on employee engagement: a moderating role of leadership style. *Cogent Business & Management*, 11(1), p.2296698.

Kuknor, S.C. and Bhattacharya, S., 2022. Inclusive leadership: new age leadership to foster organizational inclusion. *European Journal of Training and Development*, 46(9), pp.771-797.

Kumar, R. 2011. *Research Methodology: A Step by Step Guide for Beginners*. Thousand Oaks, CA: Sage Publication.

Lakens, D., 2022. Sample size justification. *Collabra: Psychology*, 8(1), p.33267.

Lakshmi, S. and Mohideen, M.A., 2013. Issues in reliability and validity of research. *International Journal of Management Research and Reviews*, 3(4), p.2752.

Lepheana, T., 2021. *The Role of Internal Audit in improving Governance in South African Public Sector*. MBA Research Report, University of South Africa.

Li, M. 2020. Why Women Are Better Leaders. [online] Available at: <<https://fisher.osu.edu/blogs/leadreadtoday/why-women-are-better-leaders>> [Accessed 29 June 2024].

Lines, T., Aldridge, E., Walker, K. & Taylor, D. M. 2022. Nature and extent of selection bias resulting from convenience sampling in the emergency department. *Emergency Medicine Journal*, 39(4): 325-330.

Magubane, T. 2022. Concern over eThekweni Municipality's 'dysfunctional' economic committee. [online] Available at: <<https://www.iol.co.za/mercury/news/concern-over-ethekwini-municipalities-dysfunctional-economic-committee-90c67345-7c1f-4053-9a24-5a8625dcbd12>> [Accessed 23 March 2024].

Magubane, T. 2023. eThekweni municipality HR head faked her qualifications, probe finds. [online] Available at: <<https://www.iol.co.za/news/politics/ethekwini-municipality-hr-head-faked-her-qualifications-probe-finds-6f0ad868-71c7-4d1f-843b-3115a2d0b46c>> [Accessed 23 March 2024].

Magubane, T. 2023. eThekweni Municipality warned to deal with governance issues, act against errant officials. [online] Available at: <<https://www.iol.co.za/mercury/news/ethekwini-municipality-warned-to-deal-with-governance-issues-act-against-errant-officials-1d3e04a4-b104-4a60-9087-d7b83fad80a8>> [Accessed 23 March 2024].

Mahembe, B., and Engelbrecht, A. S. 2014. The relationship between servant leadership, organisational citizenship behaviour and team effectiveness. *SA Journal of Industrial Psychology*, 40(1), 1–10. [online]

Available at: <<https://doi.org/10.4102/sajip.v40i1.1107>> [Accessed 27 June 2024].

Majeed, M.H., 2019. Pragmatist inquiry in to consumer behaviour research. *Philosophy of Management*, 18(2), pp.189-201.

Maloba, D.M., 2015. Monitoring good governance in South African local government and its implications for institutional development and service delivery. A case study of the sub-councils and councillor support department.

Manqele, F., 2021. Public participation in municipal service delivery in the eThekweni Municipality. [online] Available at: <https://openscholar.dut.ac.za/bitstream/10321/3898/3/F%20MANQELE%2021649972_Redacted.pdf> [Accessed 11 June 2024].

Martinez-Leon, I.M., Olmedo-Cifuentes, I., Martínez-Victoria, M. and Arcas-Lario, N., 2020. Leadership style and gender: A study of Spanish cooperatives. *Sustainability*, 12(12), p.5107.

Masuhuko, M., 2023. Effectiveness of Internal Audit in Improving the Performance of Local Government Authorities in Tanzania (Doctoral dissertation, Institute of Accountancy Arusha (IAA)).

Matshabaphala, M.D.J., 2014. Finding our way: the need for accountable leadership and good governance in South Africa's public services. *Journal of Public Administration*, 49(4), pp.1008-1018.

McCombes, S., 2019. An introduction to sampling methods. Retrieved April, 26, p.2021.

Melnikovas, A., 2018. Towards an Explicit Research Methodology: Adapting Research Onion Model for Futures Studies. *Journal of Futures Studies*, 23(2).

Melville, S., and Goddard, W., 2008. *Research methodology: An introduction*. Lansdowne, South Africa: Juta and Company Ltd.

Middleton, F., 2019. Reliability vs. Validity in Research | Difference, Types and Examples. [online] Available at <<https://www.scribbr.com/methodology/reliability-vs-validity/>> [Accessed 15 October 2024].

Miller, T. and del Carmen Triana, M., 2009. Demographic diversity in the boardroom: Mediators of the board diversity–firm performance relationship. *Journal of Management studies*, 46(5), pp.755-786.

Mlambo, D.N. and Maserumule, M.H., 2024. Constitutional and Legislative Frameworks for the Local Sphere of Government in South Africa: Analytical and Interpretive Perspective. *Insight on Africa*, 16(2), pp.211-229.

Muranganwa, R., 2016. Design and implementation of a multi-agent opportunistic grid computing platform (Doctoral dissertation, University of Fort Hare).

Mwelase, M.K., 2021. Developing a conceptual framework for factors that influence the effectiveness of internal audit within eThekweni Municipality.

Myers, M. D., 2019. *Qualitative research in business and management*: Sage, Sydney.

Neuman, L. W., 2014. *Social Research Methods: Qualitative and quantitative Approaches*. 8th Edition.

Harlow, England: Pearson.

Ngcobo, H.B., 2021. The impact of leadership styles on employee performance: a case of Umgeni Water (Doctoral dissertation), University of KwaZulu-Natal.

Nguyen, H., Locke, S., & Reddy, K. 2020. Does board gender diversity improve governance and risk-taking? *Review of Accounting and Finance*, 19(4), 499-522.

Nishii, L.H., 2013. The benefits of climate for inclusion for gender-diverse groups. *Academy of Management journal*, 56(6), pp.1754-1774.

Nishii, L.H. and Leroy, H., 2022. A multi-level framework of inclusive leadership in organizations. *Group & Organization Management*, 47(4), pp.683-722.

Northouse, P. G., 2018. *Leadership: Theory and Practice* (8th ed). SAGE Publications.

Novotney, A., 2023. Women leaders make work better. Here's the science behind how to promote them. [online] Available at: <<https://www.apa.org/topics/women-girls/female-leaders-make-work-better>> [Accessed 29 June 2024].

Nulty, D.D., 2008. The adequacy of response rates to online and paper surveys: what can be done?. *Assessment & evaluation in higher education*, 33(3), pp.301-314.

Nusran, N., 2021. Can leadership style, individual ability and motivation improve banking internal auditor performance?. *Point of View Research Accounting and Auditing*, 2(1), pp.100-108.

Nyathi, M. T., 2022. Corporate governance and the performance of South African national government departments: a balanced scorecard perspective. [online] Available at: <https://uir.unisa.ac.za/bitstream/handle/10500/29968/thesis_nyathi_ms.pdf?sequence=1&isAllowed=y> [Accessed 24 March 2024].

Offermann, L.R. and Foley, K., 2020. Is there a female leadership advantage. [online] Available at: <https://www.researchgate.net/profile/Kira-Foley/publication/339697667_Is_There_a_Female_Leadership_Advantage/links/5e6015174585152ce808ff15/Is-There-a-Female-Leadership-Advantage.pdf> [Accessed 22 March 2024].

Onay, A., 2021. Factors affecting the internal audit effectiveness: A research of the Turkish private sector organizations. *Ege Academic Review*, 21(1), pp.1-15.

Orb, A., Eisenhauer, L. and Wynaden, D., 2001. Ethics in qualitative research. *Journal of Nursing Scholarship*, 33(1), pp.93-96.

Organisation for Economic Co-operation and Development (OECD)., 2005. *Oslo Manual: Guidelines for collecting and interpreting innovation data*. 3rd edition. [online] Available at: <https://www.oecd.org/en/publications/oslo-manual_9789264013100-en.html> [Accessed 5 February 2025].

Organisation for Economic Co-operation and Development (OECD)., 2015. *G20/OECD Principles of Corporate Governance*. [online] Available at: <<https://www.oecd.org/daf/ca/Corporate-Governance-Principles-ENG.pdf>> [Accessed 24 May 2024].

Oussii, A.A. and Klibi, M.F., 2019. Does the chief audit executive gender matter to internal audit

effectiveness? Evidence from Tunisia. *African Journal of Economic and Management Studies*, 10(4), pp.424-439.

Pallant, J., 2020. *SPSS survival manual: A step by step guide to data analysis using IBM SPSS*. Routledge.

Pannucci, C.J. and Wilkins, E.G., 2010. Identifying and avoiding bias in research. *Plastic and Reconstructive Surgery*, 126(2), pp.619-625.

Paustian-Underdahl, S.C., Walker, L.S. and Woehr, D.J., 2014. Gender and perceptions of leadership effectiveness: a meta-analysis of contextual moderators. *Journal of applied psychology*, 99(6), p.1129.

Park, Y.S., Konge, L. and Artino Jr, A.R., 2020. The positivism paradigm of research. *Academic Medicine*, 95(5), pp.690-694.

Praise, I. and Rapina, R., 2022. The Role of Internal Audit, Leadership Effectiveness, and Organizational Culture in Risk Management Effectiveness. *European Journal of Management Issues*, 30(2), pp.83-91

Post, C., & Byron, K., 2015. Women on boards and firm financial performance: A meta-analysis. *Academy of Management Journal*, 58(5), 1546-1571.

Rahi, S., 2017. Research design and methods: A systematic review of research paradigms, sampling issues and instruments development. *International Journal of Economics & Management Sciences*, 6(2), pp.1-5.

Ratmono, D. and Darsono, D., 2022. Effectiveness of internal audit in local governments: The moderating role of internal and external auditors' relations. *Accounting*, 8(2), pp.177-186.

Rehman, A.A., and Alharthi, K., 2016. An introduction to research paradigms. *International Journal of Educational Investigations*, 3(8), pp.51-59.

Republic of South Africa (RSA)., 1996. *The Constitution of the Republic of South Africa Act No. 108 of 1996*. Pretoria: Government Printer.

Republic of South Africa (RSA)., 1998. *Municipal Structures Act No. 117 of 1998*. Cape Town: Government Printer.

Republic of South Africa (RSA)., 2000. *Municipal Systems Act 32 of 2000*. Cape Town: Government Printer.

Rydzak, W., Przybylska, J., Trębecki, J. and Sellitto, M.A., 2023. The communication gap and the effect of self-perception on assessment of internal auditors' communication skills. *Economics & Sociology*, 16(2), pp.148-166.

Sambaza, C., 2020. Bridging the gender parity gap in the internal auditing profession. [online] Available at: <<https://www.bbrief.co.za/2020/08/31/bridging-the-gender-parity-gap-in-the-internal-auditing-profession/>> [Accessed 24 March 2024].

Saunders, M., Lewis, P. & Thornhill, A., 2009. *Research Methods for Business Students*. (4th ed). London: Prentice Hal

- Saunders, M., Lewis, P. and Thornhill, A., 2016. *Research Methods for Business Students*. (7th ed). United Kingdom: Pearson Education Limited.
- Schein, V.E., 2001. A global look at psychological barriers to women's progress in management. *Journal of Social issues*, 57(4), pp.675-688.
- Schoeman, W., 2022. South African governance legal framework for corporate disclosures and reporting: part 1 – voluntary sustainability reporting. [online] Available at: <<https://journals-co-za.ukzn.idm.oclc.org/doi/epdf/10.47348/SAMLJ/v34/i2a5>> [Accessed 24 March 2024].
- Schubert, K.J., 2021. Gender differences in leadership: An investigation into female leadership styles and affective organisational commitment.
- Schünemann, A. 2020. The effect of culture on female leadership: Towards equality everywhere?. [online] Available at: <<https://diposit.ub.edu/dspace/handle/2445/172129>> [Accessed 28 June 2024].
- Sethunyane, T. I., 2021. A statutory regulatory analysis of the accountability of the municipal manager and corporate governance measures in Mahikeng local municipality. [online] Available at: <https://repository.nwu.ac.za/bitstream/handle/10394/38241/Sethunyane_TI.pdf?sequence=1&isAllowed=y> [Accessed 24 March 2024].
- Shafi, M., L., Z., Song, X. and Sarker, M.N.I., 2020. The effects of transformational leadership on employee creativity: Moderating role of intrinsic motivation. *Asia Pacific Management Review*, 25(3), pp.166-176.
- Shonk, K. 2024. Moral Leadership: Do Women Negotiate More Ethically than Men?. [online] Available at: <<https://www.pon.harvard.edu/daily/leadership-skills-daily/moral-leadership-do-women-negotiate-more-ethically-than-men/>> [Accessed 24 June 2024].
- Sica, G.T., 2006. Bias in research studies. *Radiology*, 238(3), pp.780-789.
- Siocon, G., 2022. What is racial diversity in the workplace? [online] Available at <<https://recruitee.com/articles/racial-diversity-workplace>> [Accessed 23 October 2024].
- South African Government., 2003. *Municipal Finance Management Act 56 of 2003*. Cape Town: Government Printer.
- South African Government., 2024. *The Constitution of the Republic of South Africa*. [online] Available at:< <https://www.gov.za/documents/constitution/constitution-republic-south-africa-04-feb-1997#:~:text=The%20Constitution%20of%20the%20Republic%20of%20South%20Africa%2C%201996%2C%20was,the%20provisions%20of%20the%20Constitution.>> [Accessed 27 May 2024].
- Srivastava, N. and Nalawade, R., 2023. Glass ceiling to sticky floor: Analogies of women leadership. *International Journal of Professional Business Review*, 8(4), pp.e01300-e01300.
- South African Government, 2003. *Municipal Finance Management Act 56 of 2003*. Cape Town: Government Printer.
- Stats SA., 2023. eThekweni. [online] Available at: <https://www.statssa.gov.za/?page_id=1021&id=ethekweni-municipality> [Accessed 2 April 2024].
- Stellenbosch Business School., 2023. Persisting Gender Gaps in Female Executive Leadership. [online] Available at: <<https://www.stellenboschbusiness.ac.za/news/2023-09-19-persisting-gender-gaps-female->

executive-leadership> [Accessed 30 June 2024].

Sturgis, P., Williams, J., Brunton-Smith, I. and Moore, J., 2017. Fieldwork effort, response rate, and the distribution of survey outcomes: A multilevel meta-analysis. *Public Opinion Quarterly*, 81(2), pp.523-542.

Syahrani, M., Hernawaty, H. and Winarno, A., 2022. The Effect of Ethical Leadership On Job Performance: The Mediating Role of Public Service Motivation and Normative Commitment. *Journal of Leadership in Organizations*, 4(1).

Ta, T.T. and Doan, T.N., 2022. Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam. *International Journal of Financial Studies*, 10, p.37.

Taber, K.S., 2018. The use of Cronbach's alpha when developing and reporting research instruments in science education. *Research in Science Education*, 48, pp.1273-1296.

Taherdoost, H., 2021. Data collection methods and tools for research; a step-by-step guide to choose data collection technique for academic and business research projects. *International Journal of Academic Research in Management (IJARM)*, 10(1), pp.10-38.

Terjesen, S. and Singh, V., 2008. Female presence on corporate boards: A multi-country study of environmental context. *Journal of business ethics*, 83, pp.55-63.

Terjesen, S., Sealy, R. and Singh, V., 2009. Women directors on corporate boards: A review and research agenda. *Corporate Governance: An International Review*, 17(3), pp.320-337.

The Presidency., 2024. President Ramaphosa facilitates closer collaboration with the Durban chamber of commerce and industry NPC. [online] Available at: <<https://www.thepresidency.gov.za/president-ramaphosa-facilitates-closer-collaboration-durban-chamber-commerce-and-industry-npc>> [Accessed 3 April 2024].

The Strategy Institute, 2024. Women's Impact on Strategic Planning: Driving Innovation and Growth. [online] Available at <<https://www.thestrategyinstitute.org/insights/womens-impact-on-strategic-planning-driving-innovation-and-growth>> [Accessed 08 October 2024].

Thornhill, A., Lewis, P. and Saunders, M.N., 2009. Understanding research philosophies and approaches. [online] Available at: <https://www.researchgate.net/publication/309102603_Understanding_research_philosophies_and_approaches> [Accessed 18 July 2024].

Tshishonga, N., 2021. Prospects and challenges of transforming local government into a learning organisation. *African Journal of Public Affairs*, 12(1), pp.28-45.

Tumwebaze, Z., Bananuka, J., Kaawaase, T.K., Bonareri, C.T. and Mutesasira, F., 2021. Audit committee effectiveness, internal audit function and sustainability reporting practices. *Asian Journal of Accounting Research*, 7(2), pp.163-181.

United Nations Women., 2019. Gender Equality and Inclusive Growth: Economic Policies to Achieve Sustainable Development. [online] Available at: <<https://www.unwomen.org/sites/default/files/Headquarters/Attachments/Sections/Library/Publications/2019/Gender-equality-and-inclusive-growth-en.pdf>> [Accessed 5 February 2025].

United Nations Women, 2021. Women leaders we admire. [online] Available at: <<https://www.unwomen.org/en/news/stories/2021/3/compilation-women-leaders-we-admire>> [Accessed 30 June 2024].

United Nations Women., 2022. Women's representation in local government: A global analysis. [online] Available at: <<https://www.unwomen.org/sites/default/files/2022-01/Womens-representation-in-local-government-en.pdf>> [Accessed 30 April 2024].

Volmink, A.L., 2024. Closing the South African Gender Gap in Internal Auditing: Challenges and Prospects for Transformation. [online] Available at: <https://cdn.ymaws.com/www.iiasa.org.za/resource/resmgr/ceo_corner/The_CEO_Corner_26Aug2024.pdf> [Accessed 3 February 2025].

Wang, J., 2023. The Impact of Female Leadership on Corporate Culture. [online] Available at: <<https://www.bdaily.co.uk/articles/2023/09/14/the-impact-of-female-leadership-on-corporate-culture>> [Accessed 30 April 2024].

Ward, H.B., 2020. Resident leadership in the era of COVID-19: harnessing emotional intelligence. *Academic Medicine*, 95(10), pp.1521-1523.

Willows, G. and van der Linde, M., 2016. Women representation on boards: A South African perspective. *Meditari Accountancy Research*, 24(2), pp.211-225.

Wilson, J., 2014. *Essentials of business research: A guide to doing your research project*.

World Bank., 2024. World Bank Group Gender Strategy 2024 - 2030: Accelerate gender equality to end poverty on a livable planet. [online] Available at: <<https://documents1.worldbank.org/curated/en/099061124182033630/pdf/BOSIB17e6952570c51b49812a89c05be6a4.pdf>> [Accessed 05 February 2025].

World Economic Forum., 2023. Global Gender Gap Report. [online] Available at: <https://www3.weforum.org/docs/WEF_GGGR_2023.pdf> [Accessed 30 June 2024].

Zulu, P., Yalezo, B. and Mutambara, E., 2022. An assessment of cadre deployment practices in Kwazulu-Natal local government. *Academy of Strategic Management Journal*, 21, pp.1-22.

APPENDICES

Appendix A: Ethical Clearance Approval Letter



25 February 2025

Zodumo Gqola (200300676)
Grad School of Bus & Leadership
Westville Campus

Dear Z Gqola,

Protocol reference number: HSSREC/00007203/2024

Project title: The role of female leadership in advancing internal audit effectiveness and good governance at eThekweni Municipality

Amended title: The role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekweni municipality, South Africa.

Degree: Masters

Approval Notification – Amendment Application

This letter serves to notify you that your application and request for an amendment received on 24 February 2025 has now been approved as follows:

- Change in title

Any alterations to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form; Title of the Project, Location of the Study must be reviewed and approved through an amendment /modification prior to its implementation. In case you have further queries, please quote the above reference number.

PLEASE NOTE: Research data should be securely stored in the discipline/department for a period of 5 years.

HSSREC is registered with the South African National Health Research Ethics Council (REC-040414-040).

Best wishes for the successful completion of your research protocol.






Yours faithfully



.....
Professor Dipane Hlalele (Chair)


/nng

Humanities & Social Sciences Research Ethics Committee
UKZN Research Ethics Office Westville Campus, Govan Mbeki Building
Postal Address: Private Bag X54001, Durban 4000
Tel: +27 31 260 8350 / 4557 / 3587
Website: <http://research.ukzn.ac.za/Research-Ethics/>

Founding Campuses:  Edgewood  Howard College  Medical School  Pietermaritzburg  Westville

INSPIRING GREATNESS

Appendix B: Gatekeeper Letter



POD 7, GROUND FLOOR, INTUTHUKO JUNCTION, 750 MARY THIPHE STREET, UMKHUMBANE, CATO MANOR, DURBAN 4001
TEL: 031 322 4513, FAX: 031 261 3405, FAX TO EMAIL: 086 265 7160, EMAIL: MILE@DURBAN.GOV.ZA, WEBSITE: WWW.MILE.ORG.ZA

For attention:
Chair of Research Ethics Committee
University of KwaZulu-Natal
School of Business and Leadership
Westville Campus
Durban
4001



17 May 2024

RE: LETTER OF SUPPORT TO Z. GQOLA STUDENT NO: 200300676 - GRANTING PERMISSION TO USE ETHEKWINI MUNICIPALITY AS A STUDY SITE


The eThekweni Municipality Audit and Risk Assurance Services (EMARUS) Municipal Institute of Learning (MILE) in eThekweni Municipality, have considered a request from Zodumo Gqola (Ms) to use eThekweni Municipality as a research study site leading to the awarding of undertaking a research study entitled: **The role of female leadership in advancing Internal Audit Effectiveness and good governance at eThekweni Municipality - leading to Master of Business Administration Degree.**

We wish to inform you of the acceptance of her request and hereby assure her of our utmost cooperation towards achieving her academic goals; the outcome which we believe may help this municipality. improve its evidence-base in improving risk management. The student is reminded of the ethical considerations and regulations when conducting this research. The student must take all necessary measures to ensure her personal safety during the research period as eThekweni Municipality indemnifies itself from any incidental claims that may arise. In return, we stipulate as mandatory that the student contacts sthabile.mbongwa@durban.gov.za to present the preliminary results and recommendations of this study to the related unit/s.

Wishing the student all the best in her studies.

 Ms. Mapule Radebe Head:EMARUS eThekweni Municipality	 Dr. Collin Pillay Program Manager: MILE eThekweni Municipality
--	---

I, Zodumo Gqola hereby accept as mandatory that I will comply fully as per the conditions stipulated above.

Signed:  Date: 17 May 2024

Appendix C: Informed Consent Letter

Information Sheet and Consent to Participate in Research

Date:

Dear Respondent,

My name is Zodumo Gqola, an MBA Student from the University of KwaZulu Natal's Graduate School of Business. My contact number is [REDACTED] My email address is 200300676@stu.ukzn.ac.za.

You are being invited to consider participating in a study that involves researching the role of female leadership in advancing Internal Audit Effectiveness and good governance at eThekweni Municipality. The aim and purpose of this research is to explore the role of female leadership in advancing Internal Audit Effectiveness and good governance at eThekweni Municipality. The study is expected to enrol 150 participants in the eThekweni Municipality. It will involve the following procedures: completion of an online questionnaire. The duration of your participation, if you choose to enrol and remain in the study, is expected to be between 15 – 20 minutes. The study is self-funded.

The study does not involve risks and/or discomforts. We hope that the study will create the following benefits: provide a deeper understanding of how female leadership influences internal audit effectiveness and good governance, offering valuable insights into the unique contributions and approaches that female leaders bring to the table and how diversity at the leadership level contributes to transparency, accountability, and overall good governance

This study has been ethically reviewed and approved by the UKZN Humanities and Social Sciences Research Ethics Committee (approval number: HSSREC/00007203/2024).

In the event of any problems or concerns/questions you may contact the researcher at (provide contact details) or the UKZN Humanities & Social Sciences Research Ethics Committee, contact details as follows:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557- Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Please be advised that participation in this research is voluntary. You may withdraw participation at any point. In the event of refusal/withdrawal of participation, you will not incur any penalties or lose any benefits to which you are normally entitled. Should you decide to withdraw, kindly email me at 200300676@stu.ukzn.ac.za as soon as possible so that I have time to source another participant to ensure there is sufficient data for analysis. Should the study be terminated for any reason, your participation will automatically cease.

There is no reimbursement for your participation in the study nor are you expected to incur any costs.

All information including your personal information will be kept strictly confidential. All transcripts and recordings of interviews, emails, and any other correspondence will be saved in the secure vault in my OneDrive folder. This is password protected and only my supervisor, Professor Jobo Dubihlela, and I will have access to the information. Any hard copy documents will be shredded, and electronic copies will be deleted from the OneDrive folder after the required storage time as per the university's policy has lapsed.

Kindly indicate your willingness to participate in the research study by completing and signing the section below

CONSENT

I (Name) have been informed about the study entitled researching the role of female leadership in advancing Internal Audit Effectiveness and good governance at eThekweni Municipality by Zodumo Gqola.

I understand the purpose and procedures of the study

I have been given an opportunity to answer questions about the study and have had answers to my satisfaction.

I declare that my participation in this study is entirely voluntary and that I may withdraw at any time without affecting any of the benefits that I usually am entitled to.

I have been informed about any available compensation or medical treatment if injury occurs to me as a result of study-related procedures.

If I have any further questions/concerns or queries related to the study I understand that I may contact the researcher at [REDACTED] or at 200300676@stu.ukzn.ac.za

If I have any questions or concerns about my rights as a study participant, or if I am concerned about an aspect of the study or the researchers then I may contact:

HUMANITIES & SOCIAL SCIENCES RESEARCH ETHICS ADMINISTRATION

Research Office, Westville Campus

Govan Mbeki Building

Private Bag X 54001

Durban

4000

KwaZulu-Natal, SOUTH AFRICA

Tel: 27 31 2604557 - Fax: 27 31 2604609

Email: HSSREC@ukzn.ac.za

Additional consent, where applicable

I hereby provide consent to:

Use of my completed questionnaire/survey for research purposes

YES / NO

Signature of Participant

Date

Signature of Witness
(Where applicable)

Date

Signature of Translator
(Where applicable)

Date

Appendix D: Research Questionnaire

The Role of Female Leadership in Enhancing Internal Audit Effectiveness and Promoting Good Governance at eThekwini Municipality, South Africa.

Respondent No:

Questionnaire Demographic Information

Respondent Number:							
Age	25 – 34	35 - 44	45 - 49	50 -55	55 and above		
Race	Black African, White, Coloured and Indian/Asian						
Gender	Female /Male						
Years in current role	Less than a year 1	1-3 years	4-6 years	7-9 years	10-13 years	14-17 years	>18 Years
Educational Achievement	PhD	Masters	Honours	Undergraduate Degree	Diploma	Certificate	Grade 12

To what extent do you agree or disagree with each of the following statements in relation to the role of female leadership in enhancing internal audit effectiveness and promoting good governance at eThekwini Municipality, South Africa:

No	Question	Rating Scale				
		Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	The Internal Audit Unit effectively promotes transparency within eThekwini Municipality.					
2.	The Internal Audit Unit adequately identifies and addresses governance-related risks.					
3.	The Internal Audit Unit communicates its findings and					

	recommendations effectively to stakeholders.					
4.	Overall, the Internal Audit Unit contributes significantly to promoting good governance principles.					
5.	Female leaders within the Internal Audit Unit demonstrate strong decision-making skills.					
6.	Female leaders within the Internal Audit Unit effectively foster a culture of accountability.					
7.	Female leaders within the Internal Audit Unit demonstrate proficiency in strategic planning.					
8.	Overall, female leadership within the Internal Audit Unit exhibits high levels of competence.					
9.	Female leadership positively impacts the performance of the Internal Audit Unit.					
10.	Female leaders effectively motivate team members within the Internal Audit Unit.					
11.	Female leaders within the Internal Audit Unit contribute to enhancing organisational performance.					
12.	Overall, female leadership enhances the effectiveness of the Internal Audit Unit.					

13.	Gender-inclusive leadership practices are essential for promoting good governance within organisations.					
14.	Organisations should prioritize gender diversity in leadership roles to achieve better governance outcomes.					
15.	Implementing gender-inclusive leadership practices can lead to improved organisational performance.					

Appendix E: Language Editor Report

JENNIFER RENTON

PO Box 68648
Bryanston
2021
23 November, 2024

To whom it may concern,

This letter is to confirm that I am a professional editor and proofreader and that I have edited Zodumo Gqola's dissertation: *The Role of Female Leadership in Advancing Internal Audit Effectiveness and Good Governance at eThekweni Municipality*.

For any queries, please contact me on jenniferrenton@live.com.

Yours sincerely,

A black rectangular redaction box covering the signature of Jennifer Renton.

Jennifer Renton