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Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administrations of South Africa

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DECLARATION

I, Motlalepula Ethel Radebe, hereby declare the following:

The research reported in this dissertation, except where otherwise indicated, is my original research. This dissertation is submitted in fulfilment of the requirements for the degree of PhD in Leadership Studies at the University of KwaZulu-Natal Graduate School of Business and Leadership.

Furthermore, I declare that this dissertation is based on my own work, except for quotations and citations, which have been duly acknowledged.

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In addition, I declare that I have obtained the necessary authorisation and consent to carry out this research.

Signed on [redacted]1/28

Signature: [redacted]_____

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ABSTRACT

This study investigates the state of good governance, corporate governance, and consequence management within the KwaZulu-Natal Provincial Administration (KZNPA) in South Africa (SA), motivated by ongoing governance failures, audit findings, and weak accountability structures. The study sought to: assess current levels of governance and consequence management in the KZNPA; analyse their relationship; test how consequence management affects governance practices; review existing governance strategies; and propose a multi-stakeholder framework to enhance governance and accountability.

To achieve these objectives, a convergent parallel mixed-methods research design, grounded in the pragmatism philosophy, was employed using both exploratory and descriptive approaches. Quantitative data were collected through a structured survey questionnaire, administered to 182 respondents of a targeted 250 professionals from Provincial Treasury shared services, departments of Education, Transport, and Community Safety and Liaison accounting, legal and ICT officers, auditors, forensic investigators, and other technical staff. For the qualitative strand, in-depth interviews were conducted with 15 senior officials purposively and conveniently selected to include Heads of Departments and Provincial Audit and Risk Committee members.

The literature and primary data revealed that although formal governance frameworks exist, their implementation is uneven and often compromised by political interference, selective accountability, and inadequate capacity. Good governance practices are strongly and positively related to effective consequence management, whereas corporate governance structures—though widely established—had limited impact on enforcement outcomes. Both quantitative and qualitative results revealed inconsistent consequence management, specifically protecting senior officials from disciplinary action, with existing governance systems functioning more symbolic than substantive, and shallow and compliance-driven stakeholder engagement lacking mechanisms for meaningful participation and accountability.

The study concludes bridging the gap between policy and practice is crucial, proposing an Integrated Multi-Stakeholder Governance and Consequence Management Framework (IMGCF-KZN) that addresses institutional weaknesses, embeds ethical leadership, promotes stakeholder participation, and institutionalises fair and transparent consequence management. Key recommendations include establishing an independent Provincial Internal Auditor General (PIAG), revising the PFMA to integrate stronger governance provisions, and developing digital monitoring systems. The framework and its associated tools offer a practical and theoretical contribution to enhance public sector governance, with potential applicability across other provincial administrations in South Africa and beyond.

Key Words: Accountability, consequence management, corporate governance, good governance, political interference.

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ABBREVIATIONS AND ACRONYMS

ACRONYM	DESCRIPTION
AGFI	Adjusted Goodness of Fit Index
AGSA	Auditor General South Africa
ARC	Audit and Risk Committee
AU	African Union
AVE	Average Variance Extracted
CAE	Chief Audit Executive
CAMI	Consequence Application and Monitoring Index
CD	Chief Director
CFA	Confirmatory Factor Analysis
CG	Corporate Governance
CI	Confidence Interval
CMF	Consequence Management Framework
COGTA	Cooperative Governance and Traditional Affairs
COSO	Committee of Sponsoring Organization
CR	Composite Reliability
CS&L	Community Safety and Liaison
CSO	Civil Society Organisation
CSR	Corporate Social Responsibility
DDG	Deputy Director General
DPSA	Department of Public Service Administration
DSAM	Dynamic Stakeholder Accountability Matrix
EDPC	Ethics-Driven Performance Culture
ERM	Enterprise Risk Management
ESG	Environmental, Social and Governance
EXCO	Executive Council
GFI	Goodness of Fit Index
GG	Good Governance
HoD	Head of Department
IA	Internal Auditor
ICESCO	Islamic World Educational, Scientific and Cultural Organisation
ICGN	International Corporate Governance Network
IDP	Integrated Development Plan
IGCL	Integrated Governance-Consequence Loop

ACRONYM	DESCRIPTION
IGF	Intergovernmental Governance Fora
IGRFA	Inter-Governmental Relations Framework Act 13 of 2005
IGR	Intergovernmental Relations
IIA	Institute of Internal Auditors
IMF	International Monetary Fund
IMGCF-KZN	Integrated Multi-Stakeholder Governance and Consequence Management Framework for KZN Provincial Administration
IT	Information Technology
KZN	KwaZulu-Natal
KZNPA	KwaZulu-Natal Provincial Administration
KZNPG	KwaZulu-Natal Provincial Government
M&E	Monitoring and Evaluation
MEC	Member of the Executive Council
MFMA	Municipal Finance Management Act No.56 of 2003
MOU	Memorandum of Understanding
MSA	Municipal Systems Act 7 of 2011 / Amendment Act of 3 of 2022
MTREF	Medium-Term Revenue and Expenditure Framework
MTSF	Medium-Term Strategic Framework
NDP	National Development Plan
NFI	Normed Fit Index
NPM	New Public Management Theory
NT	National Treasury
OTP	Office of the Premier
PAA	Public Audit Act No. 25 of 2004
PARC	Provincial Audit and Risk Committee
PFMA	Public Finance Management Act 1 of 1999 (amended by Act 29 of 1999)
PIAS	Provincial Internal Audit Services
PM&E	Performance Monitoring and Evaluation
PPP	Public-Private Partnership
PSC	Public Service Commission
PT	Provincial Treasury
SARS	South African Revenue Services
SCOPA	Standing Committee on Public Accounts

ACRONYM	DESCRIPTION
SEM	Structural Equation Model/Modelling
SOE	State-Owned Entity/Enterprise
SPSS	Statistical Package for Social Sciences
TA	Thematic Analysis
TLI	Tucker-Lewis Index
TR	Treasury Regulations
UK	United Kingdom
VIF	Variance Inflation Factor
WB	World Bank
WBCSD	World Business Council for Sustainable Development

Chapter 1: Introduction and Background of the Study

1.1 Introduction

This chapter offers an overview of the study, beginning with its background and the problem statement the study intends to address. Moreover, it presents the study aim, its objectives and questions. The chapter also delineates the study location, the research design and methodology applied. Contributions the researcher hopes to make through this study are contained in this chapter, along with its limitations, concluding with an outline of the chapters that comprise the study.

1.2 Background of the study

This is an exploratory study that empirically evaluates good governance (GG), corporate governance (CG) and consequence management in the KwaZulu-Natal Provincial Administration (KZNPA) of SA. This study is underpinned by three pillars namely GG, CG, and consequence management.

The study aims to determine the status of GG, CG and consequence management; and whether there is a thin line between CG and GG, as they attest to the same principles namely honesty, accountability, integrity, and transparency, as well as participation, justice, openness, and fairness, in addition to responsibility and risk management. Furthermore, the study argues CG principles, as enshrined in both the King III and King IV principles, are largely applicable to public sector entities, despite earlier notions that they are related to the private sector (King, 2016). CG is, however, not relevant to the public sector, but is pertinent to the private sector. Furthermore, CG is underpinned by the same principles, hence the argument of a thin line between these two principles, as they are separated by semantics, where GG is associated with the public sector and CG with the private sector (Howard & Seth-Purdie1, 2019).

This study further assesses whether consequence management is broad and does not only apply to effecting punishment but also to recognition and praise, encouraging and rewarding those who meet or exceed goals (Zak, 2016). According to de Villiers & Dimes (2021b) and Prinsloo (2013), the public sector is required to implement the fundamental principles of GG: consistency, accountability, proportionality, and transparency, along with participation, effectiveness, efficiency, and coherence, as well as the rule of law.

In this study, consequence management is deemed wider than the managing discipline; it encompasses fraud prevention, mechanisms utilised to address losses, the recovery and reprioritisation of projects and funds to mitigate the losses, and risk management, which enhances ethical culture. The study further links to processes that must be addressed in a risk mitigation strategy. In addition, the consequence management impact on GG and CG was assessed as these mechanisms contributed to the KZN government administration performance.

GG in this study alludes to the way public and private institutions are managed and governed to ensure accountability, transparency, participation, and the rule of law (Akuamoah-Boateng (2022). It involves the effective and responsible exercise of power, inclusive decision-making processes and responding to the needs and aspirations of the people, as well as efficient and equitable public service delivery (Akuamoah-Boateng, 2022).

CG alludes to the classification of processes, rules and practices that direct, control, and manage an organisation (Brahmana, Brahmana & Ho, 2018). It encompasses the relationships and responsibilities among various stakeholders, including citizens, the Board of directors, public officials, and staff, as well as customers, suppliers, and the broader community involved with the organisation (Barrett, 2020a; Rostami & Rezaei, 2022).

Consequence management in the context of this study refers to the process of recognising, managing, and resolving the results of actions or decisions in government or public organisations, including measures to support the vision and mission and correct deviations from planned performance (Chatjuthamard, Ongsakul, Jiraporn & Uyar, 2022).

This study has adopted the definition by Hubbard (2020) which states consequence management is used to indicate actions implemented to safeguard the achievement of the organization's vision and mission, as well as to address any deviations from planned performance.

GG is characterised by eight major qualities including accountability, transparency, responsiveness, and effectiveness, as well as efficiency. It is also participatory, consensus oriented, equitable and inclusive and follows the rule of law (de Villiers & Dimes, 2021a; Selepe, 2023). It reassures minimum corrupt activities, that minorities' views are considered, and concerns of the most vulnerable in society are considered when making decisions.

CG relates to a system of processes, rules and practices by which an organisation is directed, managed and controlled (Barrett, 2020a; Rostami & Rezaei, 2022). This offers a framework for achieving organisational objectives, practically incorporating all potential management qualities, from planned actions and internal controls to measuring performance and corporate disclosures. It is argued in this study that it informs consequent management strategies (Barrett, 2020b).

1.2.1 Global overview of CG, GG and consequence management

Global best practices in CG and GG often evolve through development of guidelines, codes, and standards by global establishments such as the Organization for Economic Co-operation and Development (OECD), United Nations Global Compact (UNGC), and World Economic Forum (WEF) (Tladi & Madue, 2022). These initiatives aim to promote responsible business practices, transparency, and accountability across the corporate world (Tladi & Madue, 2022). Ultimately, consequence management in CG and GG is concerned with proactive measures, taken to prevent misconduct, address any adverse outcomes promptly and transparently uphold the integrity of the company and its stakeholders (Tladi & Madue, 2022); (Rostami & Rezaei, 2022).

Globally both CG and GG have many similarities in terms of their purposes and objectives, albeit with a slightly different orientation that is gradually diminishing towards convergence of goals and desired outcomes. Whereas corporate principles were mainly viewed as more private sector oriented, the same principles embedded in CG form the key elements of GG, which was also traditionally viewed as solely applicable to the public sector. Recently, however, there has been more recognition of both corporate and governance being equally applicable in the public sector.

For the uninitiated, CG is a set of principles, processes, and practices that guide the way a business is directed, managed, and controlled (Almashhadani, 2021). It entails harmonising the interests of an organisations' various stakeholders, such as investors, shareholders, management, and government, as well as clients, service providers and the community (Almashhadani, 2021). Good CG is essential for the long-term success of corporations, as it helps build trust, enhance investor confidence, and reduce the risk of corporate scandals and fraud (Addink, 2019). Some key fundamentals of CG include transparency and disclosures, roles and responsibilities of the board of directors, accountability and responsibility, as well as shareholder rights and ethical conduct (Addink, 2019).

Globally, multilateral institutions such as the International Monetary Fund (IIMF), the World Bank (WB), the United Nations (UN), and the African Union (AU) have been championing the wholesale implementation of GG and CG principle and consistent application of consequence management across all nations (Kabwe, Mwanaumo & Chalu, 2021). Many global monetary and non-monetary awards have been created to motivate both private and public sector leaders and organisations for effective and practical implementation of GG, CG and consequence management. Examples of such global awards are the annual 3G Global Good Governance Awards, the International Corporate Governance Network (ICGN) Achievement Awards, the Islamic World Educational, Scientific and Cultural Organisation (ICESCO) Global Good Governance Award.

Nationally, SA has crafted laws and policies the provincial and local government spheres have to comply with to ensure GG and CG and effective consequence management (Rossouw & Styan, 2019). The SA national government offers awards such as the National Orders and the CGISA for corporations and outstanding individuals who excel in areas that include GG, CG and consequence management, signifying the importance of these three variables to the national discourse (Volmink, 2022).

Despite the benefits of GG such as enabling citizens and corporations to flourish, enhancing national prosperity and citizen welfare, there are still many poorly governed countries in the world with many belonging to the African continent. The Chandler Good Governance Index (CGGI (2023) identified 12 countries in the world still contending with GG issues. The 12 worst governed countries, starting with the worst in rank order, includes North Korea, Somalia, Venezuela (0.155 index score), Zimbabwe (0.283), Nigeria (0.319), Mozambique (0.321), Haiti (0.329), Iran (0.329), Madagascar (0.344), Lebanon (0.346), Burkina Faso (0.347), and Zambia (0.349). These countries fared badly on application of rule of law, governance, efficiency, and existence of strong policies and laws, ethical leadership, foresight and leadership, as well as financial management, available resource management, in policy coordination and with regards to anti-corruption policy, human rights preservation, transparency, integrity and many other criteria (CGGI, 2023).

Earlier on, the Corruption Perceptions Index (CPI) 2022 (Transparency-International (2022) reported that Burundi, Zimbabwe, Congo, and Liberia, as well as Nigeria, and Malawi had regressed considerably in terms of their fight against corruption. This is evidenced by corruption and poor governance issues dominating these countries' election campaigns. A case in point is the recent Nigerian election, where Presidential candidates such as Tinubu

campaigned vigorously against growing corruption levels in Nigeria. Autocratic regimes such as Eswatini and Zimbabwe in Sub–Saharan Africa (SSA) are still viewed as having weak institutions, unresponsive political systems, instilling fear among the citizenry and stifling freedom of expression and association (Farazmand, 2023).

1.2.2 Governance and Consequence Management in SA

In SA, the practice of GG, CG and consequence management is authorised by the Constitution of SA, Act 108 of1996, in terms of Chapter 10, which states public administration governance must be guided by democratic values and principles enshrined in the Constitution, including the following principles, notably the promotion and maintenance of a high standard of professional ethics, promotion of efficiency, as well as the economy and effective use of resources (Aman, Beekes & Brown, 2019). Section 95 of the Constitution also requires the President, Deputy President, Ministers and Deputy Ministers to swear faithfulness and obedience to the Republic of South Africa (RSA).

The purpose of this section is to promote GG in the execution of the aforementioned office bearers' duties. The Public Finance Management Act 1 of 1999 (PFMA) also outlines several guidelines and regulations regarding the GG, CG and consequence management. Clearly constitutional and legislative frameworks in SA exist for compliance by the public sector as part of adherence to GG, CG and consequence management (Aman et al., 2019).

Notwithstanding some moderate progress in achieving GG, SA is lagging other SSA countries including Botswana, Rwanda, Mauritius and the Seychelles, in terms of practicing GG (Ibrahim, 2022); (Farazmand, 2023). In fact, the IMF Report (2022) noted SA has, of late, regressed on the GG global index due to rampant corruption, as evidenced by the findings from the country's Zondo Commission State Capture report (2022) findings as classic example, and the yearly AG Reports that repeatedly report on financial misgovernance issues at all government spheres.

The AG reports from the years since 1996 have, until recently, consistently lamented high poor governance and corruption levels in the country and such findings have also been depicted in the Zondo (2022). This finding reveals SA still lags in terms of GG. The findings by both the CGGI (2023) Report and Transparency-International (2022) demonstrate that GG remains significantly elusive globally, as well as in SSA.

Nel & Minnie (2022) posit GG in SA is legislated through the Inter-Governmental Relations Framework Act 13 of 2005 (IGRFA), which was enacted to enable the smooth operation and implementation of GG principles among the three levels of government namely the national, provincial and local government and public entities (Kahn, Madue & Kalema, 2016). Each sphere of government has got specifically defined mandates articulated in the SA constitution and through the Inter-Governmental Relations framework. The constitution, the IGRFA, the PFMA and Municipal Finance Management Act (MFMA) No. 56 of 2003 all articulate guidelines for consequence management application in all three government spheres (Nokhwali-Mboyi, 2022).

The IGRFA was implemented to facilitate collaboration between the three spheres of government, so they cooperate in executing their constitutional mandates in an integrated manner. Any form of fragmentation is thus avoided and all spheres work cooperatively to promote GG, enhance service delivery, alleviate poverty and advance plans to improve the lives of the people and the country (Reddy, 2016).

The national sphere of government is responsible, among other aspects, for enacting national policy and legislation, for implementation by the provincial and local government spheres, with clearly defined consequences for non–compliance (Pauw, Van der Linde, Fourie & Visser, 2018). Almost all national policies and legislation formulated and enacted by the national sphere are bent on promoting among other things principles of GG. A case in point is the PFMA, which all public state entities and departments are required to implement nationally for the enhancement of GG. The PFMA at national law was customised into the MFMA for implementation by the local sphere, failure of which, consequences will apply to the Accounting Officers at the local sphere (Pauw et al. (2018).

It is important to note the IGR framework also spells out guidelines to manage consequences for deviation from the GG principles mandated through the Constitution on each sphere of government. The reality in SA shows consequence management for implementation and non-implementation of GG and CG principles is applied at national, provincial and local spheres of government, as dictated by the Constitution, the IGRFA and the PFMA (Nokhwali-Mboyi, 2022).

The principles of GG, CG and consequence management are valued globally, nationally, provincially and locally. Chapter 10 of the Constitution, and section 195 to 197 in particular, provide the basic values and principles of GG the public administration must employ at all government spheres (Kabwe et al., 2021).

Though the adoption of GG principles and CG principles by the SA government nationwide for the former and at the national sphere level for the latter is commendable, there is great concern the application of consequence management, as required by Sections 51(e) and Sections 83 of the PFMA and by National Treasury Regulations (NTR), number 14, 15 and 16 are seriously flawed and working against the spirit of GG and CG.

In SA the achievement of GG, good CG and effective consequence management is proving to be an ideal or a mirage/illusion which is difficult to achieve in totality, by virtue of the fact yearly AGSA reports point to increases of wasteful, irregular and fruitless expenditures demonstrating poor consequence management (Analytica, 2018).

1.2.3 Governance and Consequence Management in KZN

Though nationally the government of KZN has made significant progress in terms of ensuring GG, CG and effective consequence management, this achievement has not yet been replicated at provincial level (AGSA, 2024). For example, in KZN, there has been concerns around the level of GG, CG and consequence management. A case in point is the reported threats to external auditors, when they were chased away during the execution of audits at eThekwini Municipality and the difficulties further experienced during the audit of KZN Ezemvelo, and so on. These two examples and particularly at Ezemvelo, show poor consequence management was also evident, considering the case was not attended by the board (AGSA, 2024).

Such reported incidences have led to a strong emerging desire to improve implementation of GG, CG and consequence management at national, provincial and local spheres of the SA government (Lapuente & Van de Walle, 2020). Repossession government institutions such as South African Revenue Services (SARS) and judicial organisations, using innovative, efficient and effective leading options that sponsor an accountable and transparent workforce with integrity, have fuelled discussions on the applicability and implementability of GG, CG and consequence management in the public sector (Hodges, Wright & Keasey, 2019).

Although GG principles have been widely implemented in the public sector for years, literature on CG in the private sector revealed it is more advanced than in the public sector (Hodges et al., 2019). CG is premised on the “board of directors” model and exhibits an

efficacious private sector management style, as contemplated in the Companies Act, 71 of 2008.

Some fundamentals of CG can be introduced to the public sector; however, the concept would need to be modified or changed to ensure its successful implementation. The distinction between public sector and private sector CG is signified by public sector need for significant objective diversity and management constructs (Howard & Seth-Purdie1, 2019). However, there has recently been growing calls for the public sector to accept CG and consequence management as a feasible substitution to more traditional leadership models presently employed in public sector institutions (Howard & Seth-Purdie1, 2019). Notwithstanding CG principles having been widely adopted in the governance of SA public entities, significant confusion remains regarding the successful infusion of CG principles in the public sector, since the model is widely recognised as more applicable to private sector entities (Prinsloo, 2013).

Specific to local government sphere, the Municipal Systems Act 7 of 2011, amended by Act No. 3 of 2022) (MSA), was accepted by the SA President on August 16, 2022. This Act is part of a collection of legislation and attempts underway to professionalise local government and provincial administrations. The emphasis is on promoting GG. After its promulgation, the NT issued MFMA Circular 121 on October 14, 2022, which provides a framework for consequence management and accountability in order to operationalise some parts of the new 2022 MSA amended regulations.

Flowing from this, Badea, Roman &Iancu (2020) asserted the CG processes can be positively implemented to other public entities whose focus is on insurance, the environment programmes, as well as public utilities. For instance, the United Kingdom (UK) government, which is recognised as a trailblazer in terms of leading the way to adopt CG principles within its public sector (Maple, 2020). The United States (USA) government under former President Obama also followed this way but implemented some CG principles at state department level. SA too, as a member of the Commonwealth, followed suit but implemented CG principles at national government level and in State-Owned Entities/Enterprises (SOEs) but neglected provincial and local government spheres (de Villiers & Dimes, 2021b).

1.3 Importance of Good Governance (GG)

GG is a concept that extends beyond CG and applies to the effective and accountable management of public and private institutions at various levels, including national, regional, and international (Lekala, 2019). It is a fundamental pillar for promoting economic development, social progress, and political stability. GG requires adherence to the rule of law, transparency and accountability, participation and inclusiveness, as well as effectiveness and efficiency, anti-corruption measures, human rights and social justice and international cooperation (Lekala, 2019).

Efforts to promote GG are reflected in various international initiatives and organisations, such as the WB, United Nations Development Programme (UNDP), and the Transparency International CPI. These entities work with governments and civil society to assess and improve governance practices worldwide (Ilham, Arliansyah, Juanda, Sinta, Multazam & Syahputri, 2022). Countries with strong GG practices tend to experience more sustainable development, higher economic growth, and improved social indicators (Ilham et al., 2022). Conversely, weak governance can lead to political instability, social unrest, and economic stagnation. Governments, civil society organisations (CSOs) and citizens play critical roles in advancing GG, and ongoing efforts are necessary to continuously improve governance practices globally (Ilham et al., 2022).

1.4 Significance of Corporate Governance (CG)

CG gained significant attention globally after several high-profiled company scandals and financial crises were reported in the early 2000s, such as Enron, WorldCom, and Lehman Brothers (Rostami & Rezaei, 2022). As a result, many countries and international organisations have developed guidelines and codes of best practices for CG. Different countries may have distinct CG frameworks influenced by their legal, cultural, and economic contexts (Rostami & Rezaei, 2022).

Globally, multilateral organisations such as the (IIMF), WB, the UN, and the AU have been advocating for implementation of CG and GG principles (Lapuente & Van de Walle, 2020). In addition, the OECD has developed CG principles that serve as a widely recognised international benchmark (Lapuente & Van de Walle, 2020). In recent years, however, the focus on CG has intensified and various stakeholders, including investors, regulators, and customers, are demanding higher standards of transparency and accountability (de Villiers & Dimes, 2021b). Companies are now evaluated not only on their financial performance but

also their environmental, social, and governance (ESG) practices, which encompass factors such as sustainability, diversity, and community impact (de Villiers & Dimes, 2021b). Overall, the global trend towards better CG continues to evolve, driven by the recognition of its importance in fostering sustainable and responsible business practices.

1.5 The importance of consequence management

Consequence management, in relation to CG and GG, is described as actions taken by companies and governing bodies to address and mitigate the negative consequences arising from lapses in ethical behaviour, regulatory non-compliance, or failures in governance practices (Hodges et al., 2019). The key consequence management elements include ensuring companies adhere to various laws, regulations, and industry standards, establishing a strong code of ethics, promoting a culture of integrity, and taking appropriate disciplinary actions against individuals engaged in unethical practices, promoting board accountability, shareholder activism, whistle-blower protection, and risk management, as well as environmental and social responsibility, crisis response, along with Corporate Social Responsibility (CSR) (Hodges et al., 2019).

Several global organisations champion consequence management in the context of CG and GG. These organisations work to promote responsible business practices, transparency, and accountability across the corporate world. Some more prominent organisations include the OECD, International Organization for Standardization (ISO), the UNGC, and Transparency International, as well as the World Business Council for Sustainable Development (WBCSD), Global Reporting Initiative (GRI), and ICGN (Ibodullaevich & Kizi, 2021). These organisations often collaborate with governments, businesses, investors, and civil society to promote best practices, advocate for regulatory reforms, and support companies in implementing responsible governance measures. Their efforts are essential for fostering a corporate environment that prioritises ethical behaviour, transparency, and accountability, thus mitigating the potential negative consequences of corporate misconduct and failures.

1.6 Location of the study/Research Focus

The study is located in the province of KZN, which is one among nine provinces and the third largest economy of SA. The KZNPA is made up of the erstwhile KwaZulu Government and the Natal Administration of the RSA. Fourteen KZN Provincial departments and the Legislature were established after amalgamation of the two administrations (KZN self-

governing state and the SA Natal Administration). Subsequently, the KwaZulu Government administration headquarters was moved from Ulundi and both merged to form the new KZNPA Head Quarters, currently located in Pietermaritzburg, with 12 districts and departmental offices situated in various regions across the province to ensure KZN citizens easy access to government services.

Currently, the KZNPA has 23 Public Entities, established by various departments in terms of the PFMA of 2005 to execute some special business programmes aligned to their mandates, which required specialised skills and impossible to execute in compliance with the PFMA, but the Companies Act was different. The latter led to partial introduction and compliance with the Companies Act by some public sector institutions. In the absence of clear guidance from NT, parallel application of both acts created confusion and a platform for corruption to thrive. Since the 2020/21 financial year, with approval from the Provincial Legislature, Provincial Treasury (PT) embarked on a process to rationalise these public entities. The process is underway, as some of the Bills issued proposing the merger of certain business-related entities are yet to be signed into law by the Premier of the KZN Province. Mergers for those identified have not been fully funded, except for KZN Ezemvelo Wildlife and The Sharks Board.

Both the NT and KZN PT have constitutional mandates to enforce compliance with the PFMA in departments and their related entities, and not the Companies Act. Concessions were made in instances where the PFMA could not be applied, hence acceptance of the Companies Act. However, both Treasuries never officially established frameworks to properly guide these institutional strategies and operations, guide the Legislature to properly exercise their oversight mandates, while Audit and Risk Committees (ARCs) were also left to apply their minds to whatever they believe works better for the affected departments and related entities. There is, therefore, a need to determine the link between the two Acts and propose and framework that provides clear guidelines for implementing GG- and CG-related activities in government institutions.

The institutional challenges stated above created gaps in GG practices, with some managed and monitored through the KZNPA shared services structures, such as Internal Audit, Risk Management and Forensic Audit Services, as well as the shared PARC. However, these arrangements were not adequate to deter incidents of poor ethical leadership, allegations of corruption, inadequate accountability, transparency, and risk management, as well as non-compliance with laws and regulations, and poor financial

management, to name a few. Furthermore, consequence management is currently a challenge in government institutions, including the KZNPA.

1.7 Problem statement

The KZN province is the 3rd largest economy of SA, with a 2023/24 total revenue of R146 billion (R142,3 billion equitable share allocation and own revenues from reserves), which according to the Provincial Budget Speech 2023/24, was allocated for implementation of departmental programmes, including strategies to promote GG, CG and consequence management. However, the recent AG report pointed out significant failings, attributable to poor governance and a lack of consequence management in various KZN provincial government (KZNPG) institutions.

This situation is particularly concerning because SA already possesses an extensive legislative and governance architecture designed to enforce accountability in the public sector. Frameworks such as the PFMA, the MFMA and governance principles articulated in King IV Report on CG establish clear mechanisms for financial control, ethical leadership, and institutional oversight. Despite the existence of these governance structures, their enforcement remains inconsistent, thereby allowing persistent governance failures and weak consequence management to continue across several provincial institutions.

According to their 2021/22 KZNPA consolidated report, 64 municipalities are dysfunctional and less than a third received a clean audit report (AGSA, 2022a). Furthermore, the 2021/22 Auditor-General (AG) Consolidated Audit Outcomes report revealed only 13 KZNPA auditees, which account for 11% of the provincial budget, obtained clean audit outcomes (AGSA, 2022b). Five of the 13 are provincial departments.

KZNPA often condones irregular expenditure without investigation. The Departments of Health and Transport account for 83% of unresolved R406,83 billion irregular expenditure cases, as well as R10,34 billion fruitless and wasteful expenditure (AGSA, 2024). These figures highlight a persistent governance deficit that exists not merely because of the absence of governance frameworks, but rather due to the weak implementation and enforcement of those frameworks. In effect, oversight institutions continue to identify recurring audit findings year after year, suggesting that corrective actions and disciplinary mechanisms are either delayed, inconsistently applied, or not implemented at all.

This dysfunction and the growing number of municipalities, public entities and departments receiving qualified audit reports are deep-rooted in poor governance, inadequate capacity within institutions, defective financial management systems, and allegations of corruption, along with poor accountability, poor ethical leadership and political instability, all pointing to poor consequence management (AGSA, 2022b). The case in point is the KZN Ezemvelo Wildlife Public Entity, which failed to submit their 2021/22 financial statements for audit purposes, due to alleged incidents of corruption, maladministration, poor ethical leadership, lack of accountability by the accounting authority, poor consequence management and political interference. These are real issues bedevilling the KZNPA and other public service institutions. Such cases illustrate a broader systemic problem in which governance mechanisms formally exist but fail to translate into enforceable accountability measures. Where misconduct, maladministration, or financial mismanagement occur, disciplinary processes are frequently slow, inconclusive, or politically contested, thereby undermining the deterrent effect that consequence management is intended to create

There is limited existing research on matters relating to GG, public sector CG and consequence management in the KZNPA, hence, I am prompted to do this research. Furthermore, the lack of a significant body of research regarding linkages between GG, CG and consequence management makes it imperative for this study to be undertaken, in order to help improve performance of SA public service institutions, including departments operating under the KZNPA. In particular, there is a notable research gap concerning why governance frameworks that are already institutionalised within South Africa's public administration environment fail to produce consistent enforcement outcomes. Understanding the structural, institutional and political factors that weaken the practical application of these governance mechanisms remains critical to addressing persistent accountability failures.

On a national level, the lack of political will to effect countrywide adoption of GG, CG mechanisms and consequence management, as espoused in the King III and IV codes at national, provincial and local government levels, has led to public outcry regarding the growing menace of corruption, as well as irregular, wasteful and fruitless expenditure that successive AG reports have been raising (de Villiers & Dimes, 2021b). For instance, the role of GG, CG and consequence management has been argued as a solution to manage incidents of non-accountability and scrupulousness in public sector organisations (de Villiers & Dimes, 2021b).

Globally, the goal of achieving GG, CG and effective consequence management continue to be elusive, considering the growing number of countries failing to provide meaningful and effective leadership on these aspects. Repositioning government institutions by using innovative, efficient and effective leading options that sponsor a workforce that is accountable, transparent, and with integrity, has fuelled discussions on the applicability and implementability of GG, CG and consequence management in the public sector (Hodges et al., 2019).

Consequently, examining the disconnect between governance frameworks and their enforcement within the KZNPA context is necessary in order to understand how institutional reforms, stakeholder oversight, and strengthened accountability mechanisms can improve governance outcomes in the provincial public sector.

1.8 Study Aim

The study seeks to evaluate GG, CG and their effect on consequence management in the KZNPA of SA. At present, GG, CG and consequence management pillars are separate operations and there is no study that focuses on combining the three. The study included the integration of GG and consequence management in the public sector as a contribution. Existing consequence management also does not have proposed timelines, for example, pay within the specified period or action against Accounting Officers for failing to implement consequence management within a specified period, and more; therefore, solutions are sought and a framework proposed.

1.9 Study Objectives

The study objectives are listed as follows:

- To determine the current GG, CG and consequence management level in the KZNPA of SA.
- To analyse the nature of the link between GG, CG and consequence management in the SA KZNPA.
- To test the relationship of consequence management with GG, CG practices within the public sector context.
- To assess the effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA.
- To develop a framework for improved stakeholder involvement in KZNPA, CG and consequence management.

1.10 Study Questions

- What is the current level of GG; CG influence on consequence management in the KZNPA of SA?
- How do GG, CG, and consequence management practices interact and influence one another within the KZNPA?
- What is the impact of GG, CG and consequence management practices within the public sector context?
- To what extent do the existing GG, CG and consequence management strategies and frameworks within the KZNPA contribute to effective accountability, transparency, and institutional performance?
- How adequate are the current governance frameworks in facilitating meaningful stakeholder participation in strengthening GG, CG and consequence management practices within the KZNPG?

1.11 Research Methodology

The study applied an exploratory research design and mixed-methods research methodology, which offers the advantages of triangulation, complementarity, and breadth of inquiry, by leveraging the strong benefits of both qualitative and quantitative methods (Hennink, Hutter & Bailey, 2020). Furthermore, it is aligned with a pragmatic research approach. A research questionnaire and semi-structured interview research tools were employed. Detailed research design and methodology used, as well as data collection and analysis methods are broadly discussed in chapter 5.

1.12 Contribution by the study

The study focused on GG, CG and consequence management. The lack of a significant body of research regarding the relationships and linkages between these variables made it imperative for this study to be undertaken, in order to help improve performance of SA public service institutions. Repositioning government institutions by using innovative, efficient and effective leading options that sponsor an accountable, transparent workforce with integrity, has fuelled discussions regarding the applicability and implementability of GG, CG and consequence management in the public sector (Hodges et al., 2019).

The research proposed solutions, in the form of recommendations to address the research gap relating to enhancement of GG and CG in the KZNPA, including other government institutions, as well as effective consequence management implementation, based on reviewed literature. Furthermore, from the academic side, it is anticipated researchers, strategists and policy makers within the public sector will consider recommendations, as they propose enhancing consequence management and its impact on GG. Moreover, the researcher envisages the recommended framework, combining GG and consequence management, to reflect the link with CG currently partially applied in other public sector institutions, providing insights into existing performance management instruments and related public service strategies.

1.13 Statement of limitations

The scope of this study is limited to the analysis of GG, CG and their effect on consequence management in the KZNPA of SA during the financial years 2020/21, 2021/22 and 2022/23. Furthermore, the study may focus on the 2023/24 financial year to reflect the more current status of the contrast. Additional limitations relate to the time factor in relation to the study, hence, restricting the research to the above three financial years.

The population is limited to persons at senior management level and respective professionals entrusted with responsibility to ensure GG, CG and consequence management objectives are achieved, as policy decisions are made by them. The researcher acknowledges implementation of policy decisions may be outside leadership confines, and that may require further research covering other stakeholders in the public service, in order to obtain a holistic view of the phenomenon discussed.

1.13.1 Delimitation

The study is delimited to the KZNPA in SA, focusing specifically on the assessment of GG, CG and consequence management within provincial government institutions. It concentrates on the fourteen provincial departments, the Provincial Legislature, and related public entities operating within the KZN provincial governance system, thereby excluding national and local government institutions outside this administrative structure.

The investigation further examines governance practices and consequence management mechanisms within the specified financial years 2020/21, 2021/22 and 2022/23**,** with reference to the 2023/24 financial year where necessary to reflect more recent

developments. The population of the study is also delimited to senior management officials and governance professionals responsible for implementing governance and accountability mechanisms, as these individuals are directly involved in policy formulation, oversight, and institutional compliance. Consequently, the study does not extend to lower-level operational staff or broader public stakeholders, as the focus remains on strategic governance actors whose decisions shape governance practices and consequence management processes within the KZNPA.

The selection of the KZNPA as the study site is justified by several contextual and governance-related factors. KZN is the third largest provincial economy in SA and manages a substantial public budget through a complex network of provincial departments and public entities responsible for delivering essential public services. Despite the presence of established governance frameworks, reports from the AGSA have repeatedly highlighted governance challenges in the province, including irregular expenditure, weak financial controls, and inadequate enforcement of consequence management. These persistent challenges make KZN a relevant case for examining the gap between the existence of governance frameworks and their effective implementation. Furthermore, the provincial administration provides a suitable institutional environment for analysing the interaction between GG, CG, and consequence management within public sector organisations.

The limited academic research focusing specifically on governance dynamics within provincial administrations further strengthens the justification for selecting KZN as the study site, as the study seeks to contribute empirical insights to this underexplored area of public sector governance.

1.14 Chapter outline

The study comprises nine chapters.

Chapter 1: Introduction
Chapter One introduced the study, providing the background and setting the context for the investigation into GG, CG, and consequence management in the KZNPA. It explained the rationale behind the research, outlining the historical and administrative circumstances that have made governance issues particularly salient in the province. The problem statement was clearly articulated to reflect the specific governance deficiencies and accountability gaps that motivated the study. This chapter also outlined the research aim and specific objectives the study seeks to achieve. The research questions guiding the inquiry were

presented, providing a basis for the methodological and analytical choices that follow. Additionally, the chapter explained the study significance, highlighting its potential contributions to public administration theory, governance practice, and policy development in the SA provincial context. Finally, it provided an overview of the dissertation structure by briefly describing the content and purpose of each chapter that follows.

Chapter 2: Governance Landscape, Structure and Socio-Economic Developments in KZN
Chapter Two provides an overview of the governance landscape and socio-economic developments within the KZN province. It begins by examining the administrative and institutional structure of the provincial government, identifying key governance actors and their roles. The chapter discusses various reform efforts and interventions undertaken by the provincial government to stimulate economic growth and improve service delivery, particularly those aligned with GG principles. Emphasis is placed on the relationship between governance quality and socio-economic development outcomes. The discussion extends to the significance of CG and consequence management as essential components of a well-functioning public administration. Relevant literature, policy frameworks, and legislative instruments that shape governance practices in the province are reviewed, setting the theoretical and contextual groundwork for subsequent chapters.

Chapter 3: Governance and Consequence Management in the KZNPG
Chapter Three presents a detailed literature review focusing on the core concepts of GG, CG, and consequence management. The chapter explores how these concepts are defined and interpreted within the field of public administration, with specific reference to their application in the SA provincial context. The literature review highlights the interconnectedness of these governance dimensions and examines how integrated governance can be used as a framework for understanding institutional performance and accountability in the KZNPA. This chapter also assesses the current state of governance within the province, evaluating the effectiveness of governance strategies and the extent to which CG principles and consequence management mechanisms are implemented. The chapter further discusses the nature of the relationships between these governance practices and explores how consequence management influences compliance, ethical leadership, and public trust.

Chapter 4: Theoretical Framework
Chapter Four discusses the theoretical underpinnings that guide the study. It introduces and explains several key theories used to frame the research, including principal-agent, stakeholder, institutional, and legitimacy, as well as new public management (NPM) theory.

Each theory is explored in terms of its relevance to public governance, with particular attention to how these perspectives help explain the dynamics between different governance actors, accountability expectations, and institutional behaviour within the public sector. The chapter justifies the selection of these theories by demonstrating how they collectively support a comprehensive understanding of governance challenges and enable the formulation of an analytical lens for examining the governance environment in the KZNPA.

Chapter 5: Research Methodology

Chapter Five outlines the research design and methodological choices employed in the study. It begins by describing the adoption of a pragmatist research paradigm and the use of a mixed-methods approach, which allow for qualitative and quantitative data triangulation to provide a well-rounded understanding of governance practices. The chapter details the data collection methods, which include semi-structured interviews with senior provincial officials responsible for governance and consequence management, as well as survey questionnaires distributed to a broader sample of operational employees. The rationale for selecting these participant groups is explained, and ethical considerations discussed. The analytical techniques used to interpret the data are outlined, including thematic analysis (TA) for qualitative data and statistical analysis for quantitative data. This chapter establishes the methodological rigour of the study and demonstrates how the chosen methods align with the research objectives.

Chapter 6: Presentation of Qualitative Data and Analysis of Results

Chapter Six presents the qualitative findings that emerged from interviews with key stakeholders in the KZNPA. The data were analysed thematically to identify recurring patterns, insights, and perspectives related to governance practices, institutional accountability, and leadership dynamics. This chapter sheds light on the lived experiences of public officials and provides in-depth narratives that illustrate how governance is operationalised in practice. The findings also expose gaps and challenges in the implementation of consequence management strategies and CG principles. Through these insights, the chapter contributes a grounded understanding of the institutional realities that shape governance in the provincial administration.

Chapter 7: Presentation of Quantitative Data and Analysis of Results

Chapter Seven presents the quantitative findings derived from the survey data collected from a wider government employee pool. The data were analysed using statistical methods to measure perceptions, trends, and correlations related to GG, CG, and consequence

management. This chapter offers a broad perspective on the extent to which governance principles are understood and practised across various departments. It highlights areas of strength and weakness, identifies significant variables influencing governance effectiveness, and supports the qualitative findings by providing measurable indicators of institutional performance and accountability.

Chapter 8: Discussion of Findings

Chapter Eight provides a comprehensive discussion of the research findings by integrating both qualitative and quantitative results. The chapter draws comparisons between the empirical evidence and the literature reviewed in earlier chapters, identifying alignment and divergence areas. It examines how the findings validate, challenge, or expand existing theoretical and policy frameworks. This chapter also reflects critically on the data implications, considering how various governance elements interact in the context of the KZNPA. The discussion is analytical in nature, aimed at deepening the understanding how integrated governance, corporate oversight, and consequence management contribute to improved public sector performance.

Chapter 9: Conclusions and Recommendations

Chapter Nine concludes the study by summarising the key findings and reflecting on their significance for public administration theory and practice. The chapter presents an integrated multi-stakeholder framework for improving governance, corporate oversight, and consequence management in the KZNPG. This framework draws on both theoretical insights and empirical findings, offering practical guidance for policymakers and administrators. The chapter outlines specific recommendations aimed at strengthening institutional capacity, enhancing accountability mechanisms, and fostering ethical leadership. Finally, the research and policy implications of the study are discussed, along with suggestions for future research that could build on the insights generated by this work.

1.15 Conclusion

This chapter presented the background of the study and the problem statement the study intends to address. Moreover, it set out the study aim, its objectives and questions, along with the study location, the research design and methodology applied, and the study contributions and limitations, concluding with an outline of the chapters in the study. The next chapter provides a detailed review of the literature.

Chapter 2: Governance Landscape, Management Structures and Socio-Economic Developments within KwaZulu-Natal

2.1 Introduction

The chapter presents the literature relevant to the study. It offers an overview of the KZN province, one of the nine provinces in the SA government, its current structure, the socio-economic developments and related interventions executed in major cities to increase its economic growth, as well as governance and management systems of the KZNPA of SA that gave rise to the government focus on GG, CG and consequence management promotion. Furthermore, the KZNPA historical background, organisation structure, as well as governance and consequence management frameworks (CMFs) are outlined, with the chapter also covering literature samples, journal articles, and public service published work on the KZNPA governance systems examined for this study.

2.2 KwaZulu-Natal (KZN) Province Overview

According to South African History Online (SOHA) (2011, updated 2024), the history of KZN is deeply intertwined with the broader history of SA.

2.2.1 Geography, Climate and Population

KZN is the largest of the nine provinces in SA; its size is approximately the same as that of Portugal (Willemse & Goble, 2018). It is located in the south-east of SA, bordering the Indian Ocean. The province is located along the coast of the Indian Ocean and is closer to the borders of Mozambique, Swaziland and Lesotho countries (Willemse & Goble, 2018). Its coastal regions have subtropical thickets, deep ravines and steep slopes with Afromontane forests. Compared to the lowland region, the midlands have moist grassland and isolated pockets of Afromontane forests. Domestically, it borders the provinces of the Free State (west), Mpumalanga (north), and Eastern Cape (southwest) (Scott, 2018).

According to Ndlovu, Clulow, Savage, Nhamo, Magidi &Mabhaudhi (2021), the province experiences a subtropical climate along the coast, with hot, humid summers and mild, pleasant winters. Inland areas have a more temperate climate, with cooler temperatures and occasional snow in the mountainous regions during winter. KZN has a varied, yet luxuriant climate induced by its diverse and complex topography. Generally, the coast is subtropical, with inland regions becoming progressively colder. Durban, its economic hub, is well known for its warm weather (Willemse & Goble, 2018).

Nyawo &Mubangizi (2021) explored public administration initiatives to promote agro-processing through small businesses hoping to access the markets in the province to sell their produce, from which they posited rigorous GG practices are critical for the success of agricultural programmes under implementation in the KZN province.

Moultrie & Dorrington (2024) have, furthermore, in reference to the Department of Statistics SA (StatsSA) 2022 census, affirmed KZN is the province with the second largest population, at an estimated 12.34 million people (19.6%). KZN is home to a diverse population with a demographic composition that includes a majority Zulu-speaking people, along with significant Indian, White, and Coloured communities (Goch, Carneiro Freire, Melchiorri, Kemper & Laldaparsad, 2023). The approximate breakdown based on recent population data is as follows:

a) Black African: Approximately 86-88% of the population. The majority is Zulu-speaking, making KZN the Zulu nation heartland.
b) Indian/Asian: Roughly 7-9% of the population. KZN has the largest Indian population in SA, primarily descended from indentured labourers brought to work on the sugarcane plantations in the 19th century.
c) White: Approximately 4-5% of the population. This group includes people of British and Afrikaner descent and other European ancestries.
d) Coloured: Roughly 1-2% of the population. The Coloured community in KZN is smaller than in other provinces such as the Western Cape. KZN is known for its rich cultural heritage, with traditional Zulu customs and practices playing a prominent role in the social fabric.



Figure 2-1: Map of SA

Source: Moodley, Seyam, Abunama & Bux (2022)



Figure 2-2: Map of KZN Province

Source: Moodley et al. (2022)

2.2.2 Major Cities and Towns

Luthuli and Houghton (2019) posit Durban is the largest city in KZN and the third-largest city in the country, located on the eastern coast of SA. It is a central economic hub known for its bustling port, tourism, trade and industry, and diverse rich cultural heritage, with sturdy stimuli from dominant Zulu, Indian, and expatriate British inheritance (Ngwenya, Naude & Wissink, 2022). The city prides itself with attractive beaches, its subtropical climate that has made it a popular tourism destination, with attractive facilities hosted by Durban Marine Tourism Park (DMTP), for example, uShaka Marine World, the Moses Mabhida Stadium and Durban International Conference Centre (DICC), which often hosts international investor conferences and other critical international events (Luthuli & Houghton, 2019b). Moreover, de Kock (2020) maintains the city is a gateway to the Drakensberg Mountains and other scenic areas of KZN, offering both urban excitement and natural beauty.

The DICC and DMTP are well established Municipal Entities, set in terms section 84 of the MFMA (de Kock, 2020). Both entities have, for more than six consecutive years, achieved clean audits (unqualified audit opinion with no material findings from the external auditors) (AGSA, 2023). These entities have partially adopted certain sections of the Company Act and fully comply with the MFMA and its regulations as legislation governing its strategy and operations, due to the mandates that compel interaction with both private and public sector

institutions to successfully execute their business activities (Ngwenya et al., 2022). These are typical examples of public sector entities whose organisational structures compel practice of both CG and GG in conducting business (Luthuli & Houghton, 2019b).

Pietermaritzburg is the capital of the KZN province and located inland. It is known for its historical significance and as a provincial government and administration centre (Seethal, 2023). The provincial Legislature, the Office of the Premier (OTP) and all other provincial government departments responsible for governance of the administration have their headquarters in Pietermaritzburg, while regional offices are established in various regions of the province (Mkhize, Nzimakwe & Mthuli, 2021a). All provincial government strategic policies and governance programmes for implementation are decided at headquarters (Mkhize et al., 2021a). Being the administrative hub of the province has grown the Pietermaritzburg political landscape, as vital future decisions of the province are processed in departments located in that city.

Various provincial departments operating from Pietermaritzburg play different, leading pivotal roles in enforcing inclusive and effective governance, including coordination of health, education, economic development, and infrastructure development, along with social development, provincial security, and more, as part of service delivery to citizens of the province, who are its intended beneficiaries (Nel, Epprecht & Haswell, 2021). Beyond its governmental functions, Pietermaritzburg is also known for its well-preserved Victorian architecture, educational institutions, and cultural heritage, making it a vital and influential city within KZN (Nel et al., 2021).

Richards Bay is an important industrial town with one of the largest harbours in SA, contributing significantly to the province's economy through its export activities. It is a vibrant town located in the northern part of the KZN coast, SA. The town is famously known for the largest deep-water harbour in SA, where the major exports of coal, minerals and other goods are processed by its local industries (Coetzee & Kleynhans, 2019). Mlambo (2021) maintains the SA economy, and that of the town, is supported by the port activities conducted by industries involved in aluminium smelting, paper production, and heavy machinery manufacturing.

The KZNPG’s economic development, led by the Department of Economic Development and Environmental Affairs, is driven from the Richards Bay Industrial Development Zone (RIDZ), a public entity established to attract investment and create employment opportunities, while its strategic location makes it a key player in both SA, the continent and

international trade (Mkhize et al., 2021a). RIDZ is also a public entity obliged to partially comply with the Companies Act, which requires compliance with CG and the PFMA, developed to enforce GG in public sector institutions (Mabaso, 2019). The entity has, in addition, demonstrated good performance, based on unqualified audit opinions issued by the external auditors (AGSA, 2023). Beyond its industrial significance, Richards Bay offers natural beauty with its extensive wetlands, lagoons, and pristine beaches, making it a popular destination for eco-tourism and outdoor activities (Anderson, 2021). However, the fishing economy in the province involving prawn and nurse fisheries has grown through offshore mining of heavy mineral sands; however, minerals such as rutile, ilmenite, and zircon now present threats to its marine ecology (Mpanza, Taylor & Mashau, 2022)

Newcastle is another town in the province that has grown to be the powerhouse of the province's metal, steel, chrome chemicals, and synthetic rubber plants, dominating the economy through established joint ventures between Karbochem and Bayer, the German manufacturers (Mpanza et al., 2022). Other vital industries that continue to boost the province's economy to date include Natal Portland Cement (NPC) and the Newcastle Cone Generation Plant, focusing on gas and miners that extract coal in the area.

According to Ndlovu (2022), the town is immersed with significant historical experiences from the Anglo-Zulu and Anglo-Boer wars, which is appealing to history enthusiasts. It is surrounded by attractive environments, including the nearby Drakensberg mountains, which provide opportunities for outdoor recreation and tourism. The town’s blend of industrial strength, historical significance, and natural beauty makes it an important and multifaceted community within KZN (Mpanza et al., 2022).

2.2.3 Economy and Politics

KZN has a diverse and vibrant economy, contributing significantly to SA's GDP. Key local economic sectors as stated by Ndlovu (2022) include:

- Manufacturing: Particularly in Durban and Richards Bay, with industries such as automotive, chemicals, and textiles.
- Tourism: Visitors are attracted by the province's beautiful beaches, wildlife reserves, and cultural landmarks. The Drakensberg Mountains, iSimangaliso Wetland Park, and the Battlefields Route are key attractions.
- Agriculture: Known for its sugarcane plantations, KZN also produces a variety of crops, including maize, bananas, and forestry products.

Ngwenya et al. (2022) further assert KZN is SA's second-largest economy after the Gauteng province. It hosts the busiest port, where Durban Port is situated, and the railway networks connect the province to various SA cities and other countries (Jacobs, David & Stiglingh-Van Wyk, 2023). Durban is the province's economic hub, well-known for its sugar refining industry, livestock and crop farming, textile industries, as well as chemicals and rubber industries, and vehicle assembly, for example, Toyota. Other industries within Durban include food-processing, paper, and fertiliser plants, along with tanneries and oil refineries (Hoogendoorn, Grant & Fitchett, 2015).

According to Luthuli &Houghton (2019a), ecotourism offers significant economic opportunities for KZN. Furthermore, Mahlaba (2021) opines the province takes pride in the iSimangaliso Wetland Park and uKhahlamba Drakensberg Park, recognised as UNESCO World Heritage Sites. According to UNESCO, these parks are of global importance due to their wetlands and attract numerous international visitors. KZN is also renowned for its game reserves, which boost the local economy (Gyamfi-Ampadu, Gebreslasie & Mendoza-Ponce, 2020). In addition, major national and international sporting events, such as the annual Comrades Marathon, Midmar Mile swimming race, Duzi Canoe Marathon, and Durban July horse racing event, have become integral to the province's culture and contribute significantly to its annual economy (Gyamfi-Ampadu et al., 2020).

The province has, nonetheless, not been exempted from political controversies affecting both SA and Africa (Reddy, 2016). Prominent civil society and non-profit organisations (NPOs), through their activists, have established local communities' social movements, the Diakonia Council of Churches, Right2Know, and the Unemployed People's Movement. These movements have actively challenged the provincial government when it fails to uphold constitutional rights through its services (Baron, Mandavere & Cheruiyot, 2023). Several incidents involving shack-dweller evictions, where some activists who led campaigns were affiliated with these movements were linked to the ANC, bring sustained controversy and scrutiny to the KZN province (Mngomezulu, 2020). Despite these challenges, the local and provincial governments, supported by police structures in various provincial jurisdictions, have taken legal action against members of these movements, when deemed necessary.

2.2.4 Infrastructure and Transport

KZN has a well-developed infrastructure, with extensive road and rail networks facilitating connectivity within the province and beyond. Durban's port is the busiest in Africa, playing a crucial role in trade and logistics (Mlambo, 2021). The case in point is King Shaka International Airport near Durban, which provides air connectivity to domestic and international destinations. (Zondi & Qwabe, 2022) posit that infrastructure-led economic development with the energy sector, water, road and rail infrastructure sectors, as well as the industrial sector, boosted the economy of KZN significantly. In addition, the South African National Road Agency Limited (SANRAL) commenced with the N2 and N3 Highways redevelopment, which are the most critical economic corridors between KZN and major cities of SA and its neighbouring countries. This would require more stringent governance control to attract more investment into the province on completion of the construction and as soon as these corridors are fully functional.

2.2.5 Education and Research

The province is home to several higher education institutions, including:

- University of KwaZulu-Natal (UKZN): One of the leading SA research universities, with multiple campuses across the province.
- Durban University of Technology (DUT): Known for its focus on technology and applied sciences.
- Mangosuthu University of Technology (MUT): Specialises in engineering, natural sciences, and management sciences.

KZN Provincial Departments, Public Entities and Local Government Institutions collaborate with universities, technical colleges, the National School of Government (NSG) and various Sector Education and Training Authorities (SETAs) overseeing education and training within specific industries to capacitate their workforce. Some training programmes are compulsory, while others are for individual employee development, as necessary.

2.2.6 Governance

KZN has a provincial government headed by a Premier, supported by an Executive Council (EXCO) composed of Members of the Executive Council (MECs) responsible for various departments. The provincial Legislature enacts laws and oversees the administration (Contitution, 1996), whereas district and local municipalities carry out local governance. The details of the organisational structure are covered in detail later in this chapter.

2.2.7 Cultural Heritage

Gasa (2019) opined KZN is renowned for its vibrant cultural scene, reflecting its diverse population. The province celebrates various cultural festivals and events, such as the Durban International Film Festival and the Comrades Marathon, an ultra-marathon that attracts participants from around the world. The rich history, diverse economy, and cultural heritage of KZN make it a unique and dynamic province within SA, contributing significantly to the nation's overall development and identity (Khumalo, Ntuli, Lutge & Mashamba-Thompson, 2022).

2.3 Historical Background

Herman (2011) posited the KZN Province is also known by its nickname “the Garden Province”. It was established in 1994 and formed part of a merger between the former Zululand government and the Natal province of SA (Khumalo et al., 2022), from which the KZNPA was established, and Pietermaritzburg, the second largest city in the province, selected as its capital. At that time, Durban was still rated the largest city in the province, most popular with a population slightly fewer than the Gauteng province, and rated the third largest city, boosting the SA economy (Khumalo et al., 2022).

According to Nxumalo (2024), during the 1830s and early 1840s, KZN was divided into the northern part (Zulu Kingdom), now called KZN and the southern part (previously called the Boer Natal Republic). In 1843, the British took over control of Natal and renamed it "the Colony of Natal", but the Zulu Kingdom remained independent until 1879.

Nxumalo (2024) further pointed out KZN is the birthplace of many prominent political leaders of the African National Congress (ANC), including Dr Albert Luthuli, Dr Pixley ka Isaka Seme, John Langalibalele Dube, and Harry Gwala, as well as Mac Maharaj, Anton Lembede, Jacob Zuma, and Inkatha Freedom Party (IFP) founder, Mangosuthu Buthelezi. Additionally, notable anti-apartheid figures such as Shaka Zulu and Chief Bhambatha, who were influential during the 19th century, also hail from KZN. In addition, the province has contributed significantly to the entertainment industry, producing globally recognised talent such as the Grammy Award-winning group Ladysmith Black Mambazo and DJ Black Coffee (Reddy, 2016).

Governance was granted to Natal in 1893, and the Legislative Assembly started using the chamber that had served the colonial Legislative Council since 1889 (Nxumalo, 2024). Although the government expanded the chambers, the outbreak of the Anglo-Boer War

prevented their use, and the Legislative Assembly had to hold its sessions in a military hospital until 1902. Both the Legislative Assembly and Legislative Council buildings have since been preserved as provincial landmarks. At that time, the government was organised as a colonial Parliament with two houses: a Council of 11 nominated members and an Assembly of 37 elected members (Nxumalo, 2024). The Natal Parliament, formed in 1893, was disbanded in 1910 with the establishment of the Union of SA, which continued under the apartheid government. The Assembly then became the meeting place for the Natal Provincial Council, which was eventually dissolved in 1986 as negotiations to end apartheid began (Nxumalo, 2024).

According to Kotze (2012), these negotiations, led by the African National Congress (ANC), aimed to free Nelson Mandela from prison and pave the way for an accessible and inclusive government in SA. Amid growing international and domestic pressure, President F. W. de Klerk was compelled to release Mandela from Victor Verster Prison in Cape Town on February 11, 1990, at 16:14 (SA time), to prevent an imminent racial civil war. Negotiations to form an inclusive, non-racial democratic government immediately commenced.

Abrahams (2017) further affirmed plenary sessions started on October 25, 1991, under the Convention for a Democratic South Africa (CODESA) 1, subsequently completed under CODESA 2, which convened on May 15, 1992, at the World Trade Centre. In April 1993, the Multiparty Negotiations Forum yielded some agreements, and an interim constitution was developed and initiated on November 28, 1993, to guide the Transitional EXCO, formed to run the country until democratic elections could take place (Abrahams, 2017). The Constitution was, as approved, the Supreme Law of the country above all other laws and regulations in existence, issued by the then-apartheid government (Parpworth, 2017).

As explicitly expressed by Isike & Onapajo (2017), on April 27, 1994, black South Africans were allowed to vote for the first time, and the ANC, along with its alliance partners, won the election by a majority. However, the ANC fell just short of a two-thirds majority, necessitating the formation of a Government of National Unity (GNU) that included leadership representatives from other political parties, such as the Pan African Congress (PAC) and the IFP (Isike & Onapajo, 2017). According to Mpanza (2014), the GNU was officially established on April 27, 1994, and lasted until February 3, 1999, with Nelson Mandela elected as President of SA and F. W. de Klerk appointed Deputy President.

Isike & Onapajo (2017) asserted the work leading to the development of SA's interim Constitution continued, culminating in the final document being approved by the

Constitutional Court on December 4, 1996, and taking effect on February 4, 1997. The Constitution is the supreme law of the land and must be upheld by all South Africans, who now have the right to vote for the government and leadership of their choice (Parpworth, 2017). Since then, Black South Africans have been able to participate in government administration through democratic processes guided by the Constitution and its enacted laws (Isike & Onapajo, 2017).

This national process also led to integrating the TBVC states (Transkei, Bophuthatswana, Venda, and Ciskei) into a unified SA government (Bain & Nealer, 2012). Under the IFP, the Zululand government was similarly merged with the SA government (Bain & Nealer, 2012). The amalgamation of the Natal Provincial Council and the Zululand government resulted in the consolidation of numerous local government institutions into a single metropolitan authority and 44 district and local municipalities within the KZNPG (McDonald, 2000).

Prior to 1994, SA was divided into four provinces, set aside for white people, while the rest of its citizens were placed in 10 very small homelands, designated for Africans according to their ethnic groups (Clark & Worger, 2016). After promulgation of the Constitution of SA, the government divided the country into nine provinces as follows:

Gauteng provincial administration;
KwaZulu-Natal provincial administration;
Mpumalanga provincial administration;
Northwest Provincial administration;
Eastern Cape provincial administration;
Western Cape provincial administration;
Northern Cape provincial administration;
Limpopo provincial administration; and
Free State provincial administration.

The new democratic Provincial Legislature structures were established and approved to comprise 80 members of parliament (Corder, 1994), from various political parties that received majority votes. The main party, with a two-thirds majority, is granted authority to rule (Heersink, 2024). However, parties are allowed to form coalitions. The KZN Provincial Legislature has recently seen a different arrangement, where parties that won a small number of votes formed a coalition, with the coalition membership increasing above the number of seats won by the parties that obtained the higher votes (Harry & Shopola, 2024).

Interestingly, during the 2024 democratic elections, the latter led to the party with majority votes losing authority to rule in the administration (Zwane, 2024). From 1994 the ANC enjoyed such authority and held power in the KZN Provincial Legislature, but in May 2024, they lost the votes from their constituencies, falling far below 50% (Harry & Shopola, 2024).

Legodi, Mrubula-Ngwenya, Rapanyane & Vuma (2024) cited a similar experience, where the IFP held power from 1994 under Mr Frank Mdlalose and was the first party to lead the newly renamed KZN Province of SA after obtaining the majority vote in the KZN Legislature. However, they lost their votes, and the ANC took over in 2004 to lead the KZN administration after winning the majority vote (Sithole, 2011). The IFP retained the opposition party status, followed by the Democratic Alliance (DA), which was the second majority opposition party in the Legislature (Mottiar, 2015).

The KZNPA has always maintained its unique governance structure, in which the Zulu monarchy is recognised as part of government through an established Department of the Royal Household, which operates as a Trust funded by the KZN Government. The Ingonyama Trust was established by the KZN Ingonyama Trust Act of 1994, just before the end of apartheid, to administer land traditionally owned by the Zulu people (Ndhlovu, 2024). The Trust owns and controls 32% KZN land, amounting to approximately 2.8 million hectares, held in the name of the Zulu King. The land is not sold but leased to individuals, communities, and businesses, with the income generated intended to benefit the Zulu nation (Ndhlovu, 2024).

The governance structure of the Ingonyama Trust has been the subject of significant debate. Ndhlovu (2024) states the Ingonyama Trust Board that manages the Trust has faced criticism for a lack of transparency and accountability. Research indicates the Board has sometimes acted contrary to the interests of the communities living on the land (Ndhlovu, 2024). For instance, leases issued by the Trust have been criticised for undermining traditional communal land rights and imposing financial burdens on residents in rural areas, whose previous land occupation did not require formal leases (Janse van Rensburg, 2023). Nxumalo (2024) posits the KZN Legislature also recognised the Zulu monarch, who has limited constitutional powers. This makes KZN a unique province of SA and its Legislature, a parliamentary constitutional monarch

2.4 KwaZulu-Natal (KZN) Structure

The KZN province organisational structure is an essential aspect of understanding governance in the province, particularly in the context of land administration, traditional authority, and public administration. September (2023) conceded the KZNPG operates within a framework that is particularly significant, balancing modern administrative structures with traditional leadership, in view of the role the Ingonyama Trust plays in the region.

Provincial service delivery programmes are implemented in conjunction with Local government institutions governed by the MFMA, which ensures direct service delivery and accountability to citizens (Reddy, 2016). In addition to the SA Constitution, the IGRFA, as amended by IGR Act 2 of 2011, and Local Government Municipal Systems Act 7 of 2011, are key legislation that facilitate and regulate cooperative governance between the national, provincial and local government spheres. The IGR Act provides and defines cooperative governance principles, public participation and provides dispute resolution mechanisms that can be applied should any disagreements arise (Bitterbos, 2023; Mathebula, 2011). Figures 2-1 and 2-3 below present the KZN government organisational structure, excluding local government institutions established in terms of Chapter 7, section 151 of the Constitution.

2.4.1 Provincial Government Structure

The KZNPG is organised according to the principles laid out in Chapter 6, section 103 of the Constitution. It is structured to effectively manage the province's governance, service delivery, and development (Mkhize et al., 2021a). The Premier, as head of the provincial government, leads the EXCO as stipulated in section 125 of the Constitution, which includes MECs responsible for various departments such as Health, Education, Transport, and Economic Development, among others.

Kikasu & Pillay (2024) articulated that the provincial Legislature was established in terms of section 104 of the Constitution and granted legislative authority to pass provincial laws and oversee performance of the Executives. The KZNPA consists of 80 elected representatives from various political parties (Kikasu & Pillay, 2024). Further to this, the provincial administration is divided into 14 departments, each headed by an MEC, with departmental heads (Director-Generals) responsible for day-to-day operations and implementation of public policies (Mkhize, Nzimakwe & Mthuli, 2021b).

These KZNPA departments are all bound by the relevant national, provincial and local government legislation, and the Provincial Legislature (Mkhize et al., 2021a). Some departments have established Schedule 3C and 3D Public Entities under the PFMA 1 of 1999, amended by Act 29 of 1999, to execute specific constitutional mandates hindered by bureaucratic constraints. The creation of these entities also introduced elements of the Companies Act into public sector governance. While the King Reports on CG (King I to King IV) offer guidance on governance practices, their application remains mandatory for the private sector and optional for public entities, as they are still classified as public sector institutions (Solomon, 2020).

National legislation and prescripts guide all provincial administrations, including the KZNPG. The table below outlines the provincial departments and a list of the Schedule 3C, or 3D public entities established under the PFMA.

Table 1-1: KZNPA Structure

Name of Department	Constitutional roles	Related Provincial Public Entity
1. Office of the Premier (OTP)	Coordinates the work of the provincial government, ensures interdepartmental cooperation, and implements provincial policies.	KZN Gaming and Batting Board Royal Household Trust
2. Provincial Treasury (PT)	Manages the province's finances, including budgeting, fiscal policies, and financial governance.	
3. Agriculture and Rural Development	Supports agricultural productivity and rural development to ensure food security and sustainable livelihoods.	Agribusiness Development Agency (ADA) Mjindi Farming (Pty) Ltd Mpendle-Ntambanana Agricultural Company (Pty) Ltd
4. Economic Development, Tourism and Environmental Affairs	Promotes economic growth, tourism, and environmental sustainability through policies and initiatives. Implements investment, business development, as well as marketing tourism and environmental conservation programmes.	Dube Trade Port Corporation (DTPC) Ezemvelo KZN Wildlife Ithala Development Finance Corporation Limited KZN Film Commission KZN Liquor Authority KZN Sharks Board Maritime Centre of Excellence KZN Growth Fund Agency Moses Kotane Institute Richards Bay Industrial Development Zone (RBIDZ) Tourism KZN Trade and Investment KZN (TIKZN)
5. Human Settlements	Oversees housing development, urban planning, and provision of adequate living conditions. Ensures urban planning and provision of human settlements, upgrading informal settlements through implementation of housing development and urban renewal programmes.	

Name of Department	Constitutional roles	Related Provincial Public Entity
6. Public Works	Manages public infrastructure, including government buildings, and oversees construction and maintenance projects. Infrastructure development, management of provincial properties, facilities management and maintenance of the provincial fixed properties asset register.	
7. Transport	Development and maintenance of transport infrastructure through implementing public transport and road systems, vehicle licensing and traffic management systems.	
8. Community Safety and Liaison (CS&L)	Implements crime prevention, community policing, public safety awareness, and improves public safety and law enforcement.	
9. Health	Provides public health services and manages healthcare facilities by implementing primary health care, hospitals, disease prevention, and health promotion.	Cowslips Investments (Pty) Ltd
10. Cooperative Governance and Traditional Affairs (COGTA)	Supports local governance and works with traditional leaders to ensure effective service delivery at local level.	KZN House of Traditional Leaders
11. Sports and Recreation	Develops and promotes sports and recreation, events management, sports science and medicine, talent identification and development, athlete support, recreation therapy, sports tourism and sports facilities management.	
12. Arts and Culture	Promotes cultural heritage, arts, and cultural diversity within the province. This includes arts education, cultural preservation and exchange, heritage conservation, supporting creative industries, promoting cultural diversity, and enforcing the National Archives Act.	KZN Amafa and Research Institute
13. Education	Ensures provision of education in the province, overseeing schools, curriculum development, and educational infrastructure. Provides primary and secondary education services through implementation of teacher training and curriculum development, learner support and managing school infrastructure.	Mpumalanga Regional Training Trust
14. Social Development	Promotion of social development and improvement of citizen well-being through implementation of programmes focusing on social welfare, community development, social protection, and empowerment of vulnerable and marginalised communities.	

Source: KZN Provincial EXCO Manual (2020)

2.4.2 Traditional Authority

In addition to the formal provincial government structure, the KZNPA is unique in incorporating traditional leadership into its governance framework (Ndhlovu, 2024). Based on the Traditional Leadership and Governance Framework, Act No. 41 of 2003 and its regulations, traditional leaders, including the Zulu King and various chiefs in the KZN province, play a crucial role in the administration of rural areas, particularly those under the Ingonyama Trust. According to Nkosi (2023), cooperation and governance relations between government and traditional authorities emanate from the SA Interim Constitution Act 1993, where section 181 recognised the authority of traditional leaders and application of customary law.

It is in that context Chapter 12 of the Constitution, section 221 provisions, continue to buttress the constitutional democracy authority for traditional leaders to observe the indigenous law system, and exercise their traditional powers and functions to promote governance (Nkosi, 2023). Governance between the KZNPA and local government administration is regulated by the IGR Framework Act No. 13 of 2005 and its regulations and the Traditional Leadership and Governance Framework Bill, issued in 2017 by the Minister of COGTA and approved by the National Assembly in 2019 (Nxumalo, 2016). The bill was issued, among other matters, to recognise the legal status of tribal authorities.

All Kings and Chiefs are, therefore, recognised as traditional leaders assigned certain governance roles and responsibilities in terms of the SA Constitution (Nkosi, 2023). Traditional Leaders are accountable to the MEC for COGTA and remunerated by the COGTA department, through an established entity named the “KZN House of Traditional Leaders”. The Royal King of the Zulus leads a separate Royal Trust that receives funding from the OTP. As part of his recognition by the KZNPG, the King officially presides over the opening of the Provincial Legislature annually (Nkosi, 2023). The bill promotes the significance of cooperative governance and IGR between the KZN provincial and local governments, with the importance of accountability and auditing the business affairs of these traditional authorities’ entities and the Royal Trust by the Auditor General of South Africa (AGSA), as they draw funding from the taxpayers, emphasised by the bill (Reddy, Wissink & Kariuki, 2022).

According to the PFMA, all financial allocations with financial implications to the provincial fiscus must be accounted for. Therefore, financial and other performance information of the

Trust and the Traditional Leaders entity are audited by the Provincial Internal Audit Services (PIAS), Internal Auditors (IAs) and the AGSA (External Auditors). The PARC, Standing Committee on Public Accounts (SCOPA), Legislature Portfolio Committee on COGTA, and the Portfolio Committee of the OTP provide independent oversight in line with their mandates.

As the head of traditional leadership, the Zulu King holds significant cultural and symbolic power, while the Ingonyama Trust Board manages land on behalf of the Zulu nation (Nkosi, 2023). The interaction between traditional leaders and the provincial government is mediated through COGTA, which seeks to integrate traditional governance with provincial and local government structures.

2.4.3 Ingonyama Trust Board

Enactment of the Ingonyama Trust Act No. 6 of 2008, as amended by Act 9 of 2011 and Act 10 of 2017 further presents the uniqueness of the KZNPA from the other eight provinces of the SA government (Fourie, 2019). This law was passed by the National Assembly in 1994 to establish the Ingonyama Trust, solely to manage the traditional land on behalf of the Zulu monarch and its people. The land is managed, land rights administered, and the Zulu nation's tribal interest protected by the Ingonyama Trust Board, whose only shareholder is the Zulu King (Janse van Rensburg, 2023).

The Ingonyama Trust Board, as part of the traditional governance structure, operates semi-independently from the provincial government. The Board is tasked with managing the land under the Trust and ensuring it is used for the benefit of the Zulu people. This structure presents a unique layer in KZN governance, where traditional land management practices coexist with provincial and municipal administrative functions (Reddy et al., 2022).

2.4.4 Municipal Governance

The KZN local government is organised into districts and local municipalities. The province has one metropolitan municipality (eThekwini, which includes Durban) and 10 district municipalities, further divided into 44 local municipalities. Each municipality has a council elected by residents responsible for local governance issues such as service delivery, infrastructure development, and local economic development.

Municipalities operate under the guidance of the national (eThekwini Metro) and provincial COGTA (all District and Local Municipalities), which ensures alignment with provincial and

national policies (Manqele, 2021). The relationship between municipal governance and traditional authority, particularly in rural areas, is a critical study area in understanding the KZN governance dynamics (Davids, 2011). All municipalities are accountable to the national and provincial COGTA, as well as national and provincial treasuries, where they should regularly report on institutional governance and anything that may threaten their stability. This includes any challenge to inclusive governance-related progress and associated challenges, financial governance, particularly matters related to financial management (for example, operating revenue and expenditure, debt management, and so forth), and audit outcomes. Last, it incorporates reporting on ethical governance and accountability matters, effectiveness of oversight systems, and enforcement of CMFs, regulations, policies and procedures to curb incidents of fraud and corruption, as well as maladministration and mismanagement of assets for local government institutions.

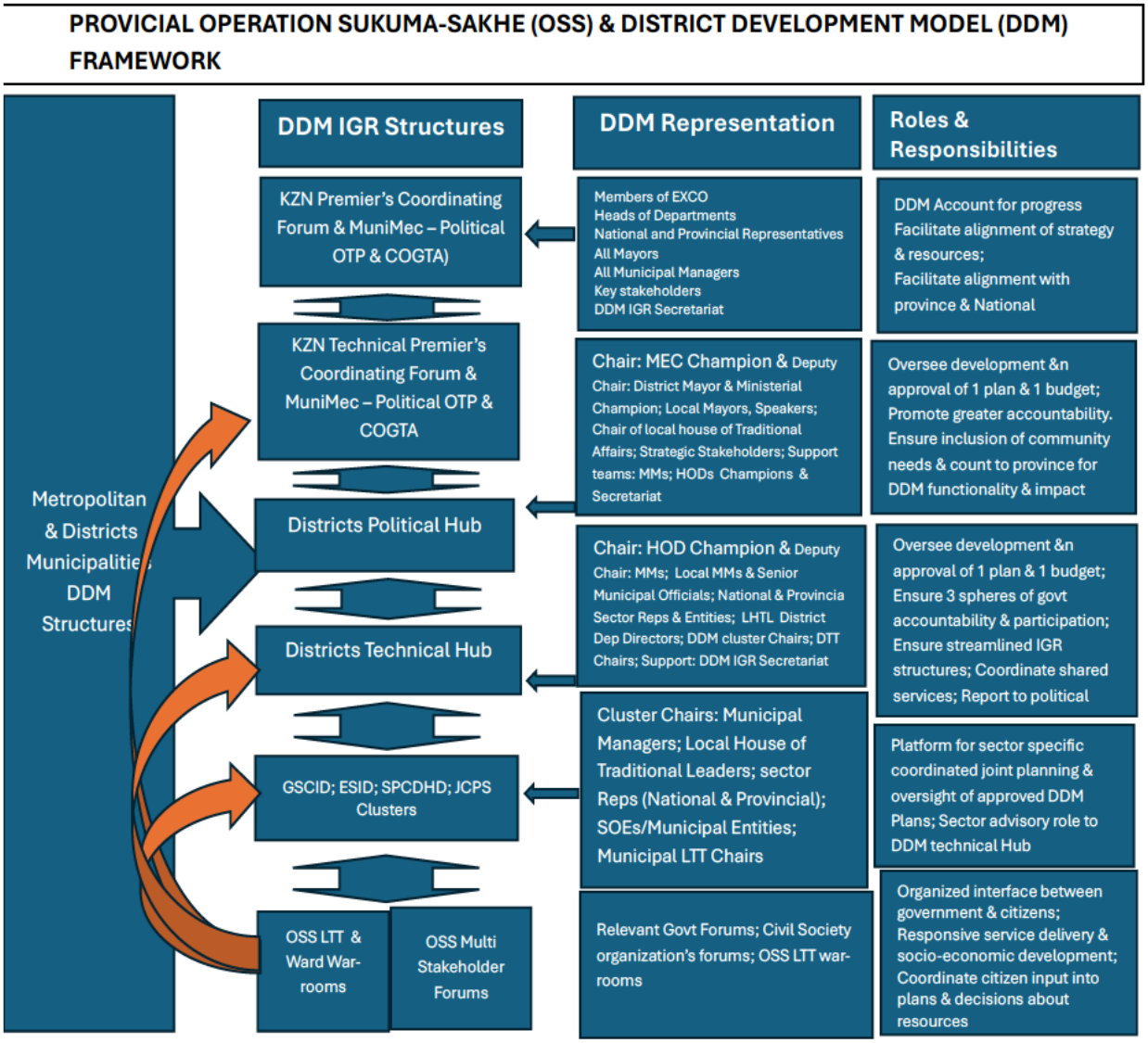


Figure 2.3: KZNPA Service Delivery Model Framework for local government institutions

Source: Adopted from COGTA 2020 DDM progress report to the Presidency (COGTA, 2020)

The diagram above presents an example of the type of collaborative interventions implemented by the KZNPA at local government institutions for purposes of improving governance, while enforcing accountability, transparency, controls, and leadership, along with ethical culture, performance management and service delivery enhancement to communities.

2.5 Governance Framework

2.5.1 Governance and consequence management: KZNPA level

In this study, the focus will be on the role of the KZN PT, Department of Education (DoE), Department of CS&L, and the Department of Transport. However, it should be noted these departments cannot work in isolation from the rest of the provincial government institutions, as they have either an overarching responsibility to support, monitor, evaluate and coordinate implementation of provincial governance programmes led by various departments and/or are partially responsible for the successful execution of the strategic priorities of another, due to overlapping constitutional mandates, and thereby contribute towards efficiency and effectiveness of GG, CG and consequence management in KZN administration.

In particular, PT has responsibility to monitor and evaluate financial performance of all KZNPA institutions by enforcing the PFMA; the OTP is responsible for the monitoring, evaluation and coordination (including facilitation of integrated reporting - IR) of all government programmes implemented by provincial departments and public entities established by various departments in the KZN Province; while the Legislature plays a constitutional and legislative role by providing performance oversight to all departments and public entities of the province (Hadebe, 2021; Magagula, 2019; Sewrathan, 2016).

Figure 2-4 below presents a framework of governance and consequence management, and established structures to oversee the provincial administration performance. Constitutional and legislative organisational governance protocols, rules and procedures, etiquette governing interactions between all institutions and committees mentioned in figure 2-4 depict the chain of command, performance reporting, communication, and delegations of authority, as well as decision-making protocols and respect for authority to facilitate accountability, transparency, compliance with laws, and inclusiveness, along with equity, ethical leadership and effective controls and risk management. These are the key principles of GG and CG for compliance by all institutions of the KZNPA, failing which consequence

management sanctions, as prescribed in the provincial administration CMFs, may be applied.

GG, CG and consequence management strategies, systems and processes implemented by the KZN Administration are guided by the provincial Stakeholder Management framework approved by the EXCO of the Province.

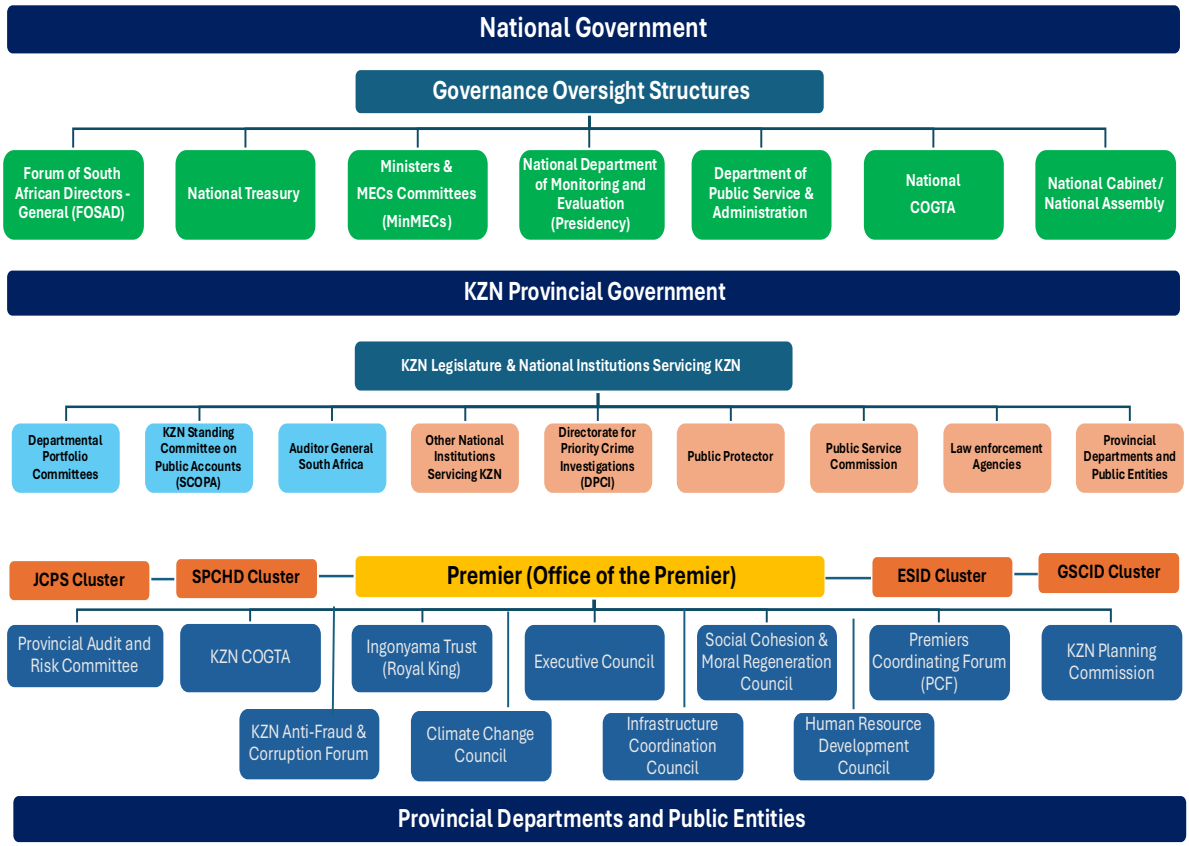


Figure 2-4: KZN Governance and Consequence Management oversight Structures

Source: Researcher's own compilation - 2024

Other external stakeholders involved in promoting GG, CG and consequence management in the KZN, working together with the departments selected for purposes of this study includes, but are not limited to:

Table 2-2: Examples of External government and private sector stakeholders

NAME OF THE KZN DEPARTMENT	EXTERNAL STAKEHOLDERS INVOLVED IN ENFORCING GOVERNANCE
Department of Education (DoE)	School Governing Bodies, Higher Education, relevant NPOs, related Professional Associations, Policy Makers, Accredited Agencies, International Organisations such as UNESCO, and so forth, Business/Industry (for example, ICT providers), Community Organisations (focusing on youth development, disability, and so on), local government

	institutions providing municipal services, National/Provincial departments supporting education related programme implementation, Teachers Association Forums, and more.
Community Safety & Liaison (CS&L) Department	SA Police Services, Community Policing Forums, Metro Police Department, local government, National Department of CS&L, Neighbourhood Watch Organisation, Faith Based Organisations, NGOs, Business Against Crime, Private Security Companies, Chamber of Commerce and Industry, Tourism Industry Stakeholders, Transport Industry Stakeholders, Youth and Women Rights Organisations, Disability Rights Organisations, Community Based organisations, United Nations Office on Drugs & Crime (UNDOC), International Organisation for Migration, EU Delegation in SA, United States Agency for International Development (USAID), British High Commission, Media, and so forth.
Transport	National Department of Transport, SANRAL, PRASA, South African Airways (SAA), Bus Operators, taxi associations, Municipalities, Trucking and Taxi associations, Aviation Companies, Maritime companies, Bust Operators, Freight and Logistics companies, Road construction companies, Vehicle manufacturers, Insurance companies, Transportation consultants, road safety organisations, International Air transport association, World Road Association, international transportation associations, CSIR, media, and more
Provincial Treasury (PT)	NT, All KZN provincial departments, Provincial Legislature and the OTP, AGSA, South African Revenue Services (SARS), SA Reserve Bank, Financial Institutions, International Organisations (including the IMF, WB, and more), KZN Business Chamber, Industry associations (for instance, Construction Industry Association, and so forth), professional bodies including the South African Institute of Chartered Accountants (SAICA), IIA, CFE, ISACA, and the Institute of Risk Management South Africa (IRMSA), and so on), Community Based Organisations, relevant NPOs, Trade Unions, media, Public Interest Groups (for example, Anti-Corruption forums, and more), Research Institutions, Association of Economists & Economic Development Forum, SMMEs, Traditional Authorities, Provincial Budget Committee, Municipal Finance Forum.

Source: KZN Provincial EXCO Manual (2020)

In addition to the Constitution, all provincial department operations are guided by the PFMA of 1999, while various public entities operate in compliance with both the PFMA and the relevant adopted sections of the Companies Act, as determined by their Boards, in consultation with the Shareholders (the relevant Provincial Departments) and in line with legislative mandates that led to their establishment.

The table below (table 2-3) depicts a schedule of key administration activities implemented monthly/ quarterly/ annually through key governance structures (Committees/ Clusters/ Forums) established based on the legislation, regulations and relevant approved strategies, related policies, plans and other government prescripts to promote GG, CG and effective consequence management in the KZNPA:

Table 2-3: Financial year Planning Cycle

MONTH	ACTIVITY	PURPOSE	IMPLEMENTING AGENTS
JANUARY	National EXCO Lekgotla	Programme of Action for the year Broad medium-term issues	Premiers, Members of the National Cabinet, Deputy Ministers, Directors-General
FEBRUARY	Provincial EXCO Lekgotla	Programme for the year Broad medium-term issues	Members of the EXCO and Heads of Departments (HoDs)
	State of the Nation Address (SONA)	Public Communication	President
	Official Opening of the Legislature	Commencement of Legislature business for the year	Members of the Legislature, Members of the EXCO
	State of the Province Address	Public Communication	Premier
MARCH	Annual Performance Plan tabled at Legislature	Departmental Programme of Action	Departments
	Budget Speech	Public Communication	Treasury
APRIL	Report to the National Cabinet on the Programme of Action	Monitoring and Evaluation (M&E) and Public Communication	Clusters and the EXCO
	Budget Hearings	Present budgets to Finance Portfolio Committee for acceptance	All Departments
	Local Government Makgotla	Programme for the Financial year	Municipal EXCOs and Managers
MAY	FOSAD MANCO discusses the draft Medium-Term Strategic Framework (MTSF)	Discuss and process document for submission to July National Cabinet Lekgotla	FOSAD
	Annual Financial Statements	Present Financial Performance and Position of Departments	Departmental Accounting Officers
JUNE	State of Local Government Addresses and Budgets	Public Communication	Mayors
	FOSAD Workshop	Prepare for July National Cabinet Lekgotla	FOSAD, including Provincial Directors-General and Heads of Departments (HoDs)
	Report to National Cabinet on the Programme of Action	M&E and Public Communication	Clusters and EXCO
JULY	National Cabinet Lekgotla	Review implementation of Programme of Action Adopt MTSF	Premiers, Ministers, Deputy Ministers, Directors-General

MONTH	ACTIVITY	PURPOSE	IMPLEMENTING AGENTS
AUGUST	Departments and Provinces submit strategic priorities to NT based on the MTSF	Assists the Ministers' Committee on the Budget (MinComBud) and NT to start planning for resource allocation	Departments, MinComBud, NT, Provinces
	Preparation of the Medium-Term Expenditure Framework	Three-year budget submission to Treasury	Departmental Accounting Officers
	Report to National Cabinet on the Programme of Action	M&E and Public Communication	Clusters and the EXCO
	Provincial EXCO Lekgotla	Review of the implementation of the Provincial Programme of Action	Members of the EXCO and HoDs
	Tabling of the Annual Report at the Legislature	Departmental performance for the current financial year highlighted	Departmental Accounting Officers
SEPTEMBER	Medium Term Expenditure Committee Hearing	Oral discussions on budgetary submission	Departments, NT, Provinces, Cluster Chairs
OCTOBER	Presentation of the Medium-Term Budget Policy Statement (MTBPS)	Communicate medium-term spending plan	Treasury
NOVEMBER	Yearly reports to The Presidency from Departments and Provinces	Annual review and/or focus on specific issues	Departments, Provinces, The Presidency
	Local Government Makgotla	Medium-Term plans	Municipal Executive Committees and Managers
	Adjustments Estimate Adjusted Budget Speech Adjusted Appropriation Bill	Final Budget Submission for the financial year	Departmental Accounting Officers Treasury
DECEMBER	FOSAD Workshop	Prepare for January National Cabinet Lekgotla	FOSAD, including Provincial Director-Generals and HoDs

Source: KZN Provincial EXCO Manual (2020)

Governance in the KZNPA is the responsibility of the Premier of the Province, who in terms of the Constitution, is authorised to work with the MECs appointed by the Premier in terms of section 125(2), assign them powers and together, exercise executive authority by taking decisions on behalf of the provincial government (Ramose, 2018). The Premier, as the head of the administration, chairs the EXCO meetings, where provincial policies, as well as national and provincial legislation is approved, and coordination of provincial department functions and directives takes place, working with the Legislature in initiating the provincial

legislation, and considering matters for referral to Constitutional Courts. In addition, the Premier decides on appointment of Commissions of enquiry, with decision-making to summon the Legislature on certain matters, calling for referendums in the province in line with the national legislation, and assenting, reconsideration and assigning of Bills, also undertaken (Ramose, 2018).

The KZN EXCO has also established Planning Commissions, whose responsibilities are to ensure the KZN Administration's Provincial Growth and Development Plan (PGDP) and the Provincial Spatial Economic Development Plan (PSED) are aligned with the National Development Plan (NDP) (Subban & Theron, 2016). The PGDP was developed in line with the NDP, which according to former President Jacob Zuma, serves as the comprehensive strategy and vision established to fulfil the principles of the Freedom Charter, aiming to create a South Africa that is inclusive of all its residents (Booysen, 2015).

The MTSF of the KZNPA is also aligned to the NDP, the PGDP and the PSED, which all provide a broader strategic framework as guidance towards elimination of poverty, reduction of inequality and unemployment by 2050. These strategic documents draw expansively on the views government capability, active citizenship, a more inclusive economy, stronger state capacity and leadership with broad partnerships (Booysen, 2015). Members of the Planning Commission can only serve in the committee for a period of three years, after which EXCO can decide whether to extend their term of office.

In terms of GG practice, however, members are not allowed to serve in the commission for more than two terms. The KZN administration derives its policy mandates from the NDP, MTSF and its own PGDP, which all further enhance the mandate for Cooperative Governance. The PGDP sets the long-term vision and direction for the development of the province and also serves as the overarching framework for development in the province (Coetzee, Kleynhans & Dyason, 2022).

Various Action Work Groups (AWGs) were set up to ensure realisation of the PGDP strategic objectives. AWG chairs report to their respective Technical Clusters on a regular basis. The AWG work forms part of the EXCO decision-making process. The EXCO has adopted the national government governance structures in the form of Clusters, established to ensure effectiveness of governance and the smooth running of operations in administration of the KZN province (Subban & Theron, 2016).

The four clusters are constituted by provincial departments and national departments operating within the province, as tabulated below:

Table 2-4: KZN Provincial Administration Governance Structures

	GOVERNANCE, STATE CAPACITY AND INSTITUTIONAL DEVELOPMENT (GSCID)	**ECONOMIC SECTORS AND INFRASTRUCTURE DEVELOPMENT (ESID)**	**SOCIAL PROTECTION, COMMUNITY AND HUMAN DEVELOPMENT (SPCHD)**	**JUSTICE, CRIME PREVENTION AND SECURITY (JCPS)**
Cluster Member Departments	OTP; COGTA; Provincial Treasury; CS&L; Public Works.	Economic Development, Tourism and Environmental Affairs; Transport; Public Works; Agriculture and Rural Development; Provincial Treasury; Arts and Culture. COGTA; OTP	Education; Health; Social Development; Sport and Recreation; Human Settlements; Arts and Culture; Agriculture and Rural Development; COGTA; SA Social Security Agency (SASSA). OTP	CS&L; Social Development; Education; OTP; COGTA; Health; Agriculture and Rural Development; South African Police Services (SAPS) Justice and Constitutional Development; National Prosecution Authority (NPA); Home Affairs; Correctional Services State Security; SA National Defence Force (SANDF).
Non-Core Member Departments	All other departments and relevant public entities	All other departments and relevant public entities	All other departments and relevant public entities	All other departments and relevant public entities

Source: KZN Provincial EXCO Manual (2020)

According to the governance framework, each cluster is responsible for processing specific matters presented for their consideration. The technical clusters process the reports coming from different departments and public entities, some, as matters specific for the institutions or for joint implementation by more than one institution of government.

The technical clusters are chaired by the appointed Heads of the key departments driving most of the relevant business activities including:

- The Governance, State Capacity and Institutional Development (GSCID) cluster is chaired by the Director General of the Province from the OTP;
- The Economic Sectors and Infrastructure Development (ESID) cluster is chaired and co-chaired by HoDs of Economic Development and Environmental Affairs and KZN PT, respectively;
- The Social Protection, Community and Human Development (SPCHD) cluster is chaired by the HoD of the Health Department; and
- The Justice, Crime Prevention and Security (JCPS) cluster is chaired by the HoD of CS&L.

All technical cluster reports with recommendations are documented and presented to the Political Clusters, also chaired by the relevant Political leaders, namely the Premier and the relevant MECs representing departments, led by the HoDs leading the Technical Clusters, for consideration. The political clusters are structured as for technical clusters. The chairs of the political clusters' recommendations would then be presented at the full EXCO sitting for final decision and implementation by the relevant departments or public entities. Annual activities of the Technical and Political Clusters are documented in the provincial administration planning framework. Among others, the objective of these clusters is to enhance sustainability and IR, while the planning framework provides a schedule of regular planned meetings by various clusters and other supporting governance structures established to promote GG throughout the administration.

Figure 2-5 below presents the summary of specific matters for consideration by the governance clusters/structures:

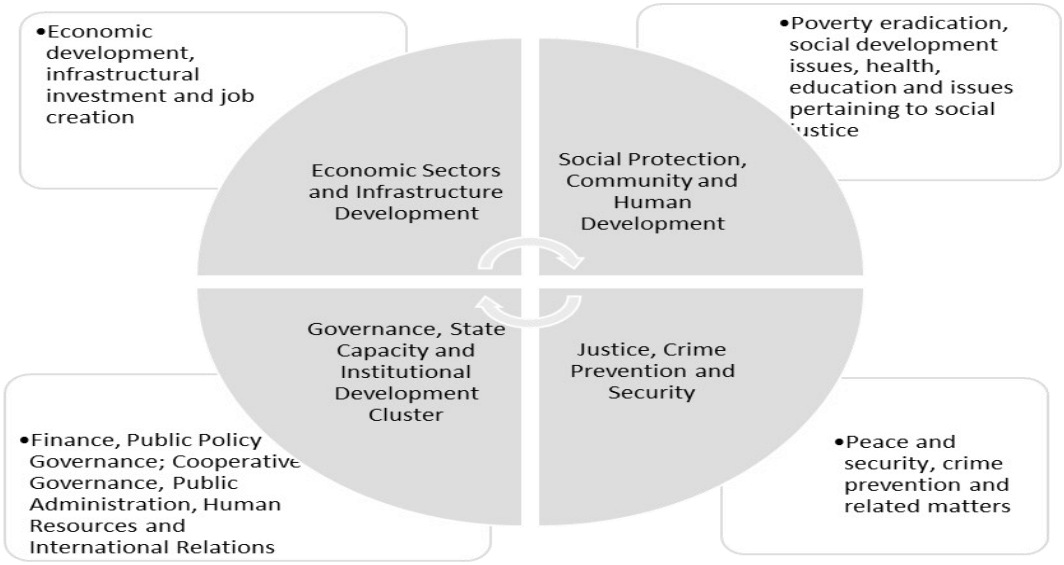


Figure 2-5: Four Governance Clusters and specific matters for their consideration

Source: Adopted from KZN Provincial EXCO Manual (2020)

The planning framework includes and integrates the legislative processes undertaken by the Provincial Legislature in line with the legislative framework. Among other aspects, the primary responsibility of the Provincial Legislature is considering repeal of any legislation or proposed Bills from various departments and public entities, as directed by the EXCO, for implementation in the provincial administration (Masutha, 2014). The Provincial Legislature offers such services based on their constitutional authority in terms of sections 104 and 119 of the Constitution (Contitution, 1996). Moreover, Mchunu & Dlamini (2020) posit the Provincial Legislature, led by the Speaker of the Legislative Assembly, established a Portfolio Committee that provides effective independent political oversight to all provincial departments and public entities' performance in the KZNPA.

The SCOPA is the only committee with a transversal role to conduct both financial and non-financial performance oversight on all institutions of the KZNPA, including the public entities (Masutha, 2014). The committee is constituted by the Chairmen of various portfolio committees appointed from political parties and is always chaired by the member appointed from the opposition parties to promote independence and objectivity. According to Mchunu & Dlamini (2020), SCOPA is supported by the AGSA (External Auditors) and in terms of best practice, regularly receives independent oversight reports from the Provincial Audit and Risk Committee (PARC) appointed by the MEC for Finance in terms of section 76 and 77 of the PFMA.

The AGSA and PARC reports provides the status of departments and public entities' performance in relation to governance, control and risk management (AGSA, 2023). Specific matters pertaining to financial management, performance information, consequence management following forensic and other investigations, and non-compliance with the legislation, as well as leadership issues are also reported. The Speaker of the Legislative Assembly, supported by SCOPA and through use of performance reports from various Portfolio Committees must report to the National Parliament on the performance of the Provincial Administration (Matebese-Notshulwana, 2019).

The AGSA also reports on provincial audit outcomes to NT, the Office of the President and National Parliament, in terms of the Public Audit Act (PAA) No. 25 of 2004, while PARC is responsible for reporting to EXCO and SCOPA, the Portfolio Committee for Finance or any other Portfolio Committee of any department on request. According to the AGSA (2023), most public entities in the KZN province maintained positive audit outcomes, showing unqualified audits with no findings, however, only one improved the audit results, three

departments regressed, one department improved, and one public entity qualified with findings. Table 2-5 below provides a summary of the report, depicting performance progression/regression of provincial departments during the 2023/24 financial year audits, presented to SCOPA by the AGSA:

Table 2-5: 2023/24 KZNPG - AGSA Audit Outcomes Summary

2023/24 KZN Provincial Audit Outcomes	**Movements Only**		
	Improved performance (2)	Unchanged from previous financial years (16)	Regressed (3)
Unqualified with no findings (10)	Ithala Development Finance Corporation	COGTA Dube TradePort Housing Fund PT Traditional Levies and Trust Account Economic Development OTP	
Unqualified with findings (9)	Transport	Public Works Social Development Sports, Arts and Culture Human Settlement Health Ithala Soc Limited	Agriculture and Rural Development CS&L
Qualified with findings (2)		Nature Conservation Board	Education

Source: 2023/24 AG Report to SCOPA

The following tables present the audit outcomes for Provincial Departments and Public Entities within the period covered by this research.

Table 2-6: 2020/21-2023/24 KZN Provincial Departments-AGSA Consolidated Audit Outcomes

Vote No	**Departments**	**2023/24**	**2022/23**	**2021/22**	**2020/21**
1	OTP	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with findings
2	Provincial Legislature	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
3	Agriculture and Rural Development	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	Unqualified with findings
4	Economic Development, Tourism and Environmental Affairs	Unqualified with no finding	Unqualified with no finding	Unqualified with no findings	Unqualified with no findings

Vote No	Departments	2023/24	2022/23	2021/22	2020/21
5	Education	Qualified	Unqualified with findings	Unqualified with findings	Unqualified with findings
6	Provincial Treasury	Unqualified with no finding	Unqualified with no finding	Unqualified with no findings	Unqualified with no findings
7	Health	Unqualified with findings	Unqualified with findings	Qualified	Qualified
8	Human Settlement	Unqualified with findings	Unqualified with findings	Unqualified with no findings	Unqualified with findings
9	Community Safety and Liaison	Unqualified with findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings
10	Sport and Recreation	N/A	N/A	Unqualified with no findings	Unqualified with no findings
	Sport Arts and Recreation	Unqualified with findings	Unqualified with findings	N/A	N/A
11	COGTA	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
12	Transport	Unqualified with findings	Qualified	Qualified	Qualified
13	Department of Social Development	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
14	Department of Public Works	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
15	Department of Arts & Culture	N/A	N/A	Unqualified with findings	Qualified

Source: 2023/24 AG Audit Outcomes compiled based on AGSA consolidated report

Table 2-7: 2020/21 to 2023/24 KZN Provincial Public Entities - AGSA Consolidated Audit Outcomes

Summary of Audit Outcomes KZN Provincial Public Entities						
Vote No	**Departments**	**2023/24**	**2022/23**	**2021/22**	**2020/21**	**2019/20**
1.	Amafa AkwaZulu-Natali	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with no findings	Unqualified with findings
2.	KZN Gaming and Betting Board	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
3.	Agri-Business Development Agency	Qualified	Unqualified with findings	Unqualified with no findings	Unqualified with findings	Unqualified with findings
4.	KZN Sharks Board	Unqualified with findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with findings
5.	KZN Tourism Authority	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings

Summary of Audit Outcomes KZN Provincial Public Entities						
Vote No	**Departments**	**2023/24**	**2022/23**	**2021/22**	**2020/21**	**2019/20**
6.	Ezemvelo KZN Wildlife	Qualified	Qualified	Unqualified with findings	Unqualified with findings	Unqualified with findings
7.	KZN Housing Fund	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
8.	Dube TradePort Corporation	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
9.	Trade and Investment KZN	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
10.	KZN Liquor Authority	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
11.	Royal Household Trust	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
12.	KZN Film Commission	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
13.	Moses Kotane Institute	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
14.	Cowslip Investments (PTY) Ltd	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
15.	Ithala Development Finance Corporation	Unqualified with no findings	Unqualified with findings	Unqualified with findings	Unqualified with findings	Unqualified with findings
16.	Mjindi Farming (Pty) Ltd	*1	*1	*1	*1	Unqualified with findings
17.	Richards Bay Industrial Development Zone	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
18.	KZN Growth Fund Trust	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings	Unqualified with no findings
19.	Political Parties Fund	**1	**1	**1	Unqualified with no findings	Unqualified with no findings

*1- Dissolved in 2019/20 **1-Dissolved in 2020/21

Source: 2023/24 AG Audit Outcomes as per AGSA consolidated report

Transversal issues affecting audit outcomes from both Provincial Departments and Public Entities included irregular expenditure, incompleteness of the movable and immovable, asset registers, and accruals and unrecognised payables, along with Prepayments for goods and services, impairment of debtors, and classification of general expenses.

2.5.2 KZN Provincial Legislature Framework

The KZN Provincial Legislature derives its mandate and authority from Constitution and the PFMA. This mandate is achieved through oversight to provincial government institutions, passing legislation, ensuring that the public participation is allowed, facilitating cooperative government and international participation as delegated by DIRCO, otherwise international participation remains a national competency with oversight provided by the National parliament (Matebese-Notshulwana, 2019). Other constitutional roles played by the Legislature through the mandates and authority conferred to them through constitutional imperatives include upholding KZN citizens political rights, basic values through promotion of human dignity, non-racialism and equity, and principles governing the KZNPA (Matebese-Notshulwana, 2019).

Roberts, Struwig, Gordon, Mtyingizane, Mchunu, Zondi, Ngungu & Sausi (2021) posit the KZN Legislature has, over the years, strived to balance its constitutional mandate and oversight role. To this end, it prioritised engagements relating to public participation and institutionalised it as an integral part of its oversight function. The latter demanded capacity, competence and skills that resided with provincial government departments (Roberts et al., 2021). Phakathi (2019) shares the same views regarding when the KZNPG established programmes such as Operation Sukuma Sakhe, Izimbizo, and Operation Mbo. Collectively, action plans to mobilise the public while conveying information relating to government transformation, socio-economic development opportunities, and health and education programmes through public participation, working together with the KZN Legislature, were implemented (Phakathi, 2019; Tshishonga, 2019).

Janda & Masango (2024) affirmed the KZN Provincial Legislature is the legislative authority presiding over the KZNPG to hold MECs, Accounting Authorities (Boards of Public Entities), Accounting Officers (HoDs) and Chief Executive Officers (CEOs) accountable for the performance of their institutions and individually, in line with the Constitution, the PFMA and various legislation, as contemplated in section 104 of the Constitution. Additionally, the KZN Legislature provides oversight to various departments through established Portfolio Committees chaired by nominated Members of the Provincial Legislature (MPL). The Legislature has a role in passing laws and appropriate budgets for all the provincial departments in the KZN administration (Janda & Masango, 2024). Public entity budgets are decided and allocated by the relevant MECs of the departments responsible for their establishment (Davids, 2011).

Sing & Rahman (2023) assert the KZN Legislature operates based on the oversight and accountability model designed to provide a framework on how legislature should conduct oversight, standardise and use it to measure their own performance. The model is aligned with their allotted strategy and capacity. The primary features in that oversight and accountability model are:

a) Values and principles by which they have adopted for conducting oversight;
b) Mechanisms and frameworks approved to conduct oversight; and
c) Processes and resources required for conducting oversight.

The governance framework for the KZN Provincial Legislature is guided by several fundamental principles and structures aimed at ensuring accountability, transparency, and effective oversight (Moolman, 2021). The 2024 seventh administration of the KZNPG focus is more on maintaining institutional governance and stability, enhancing governance and accountability, rooting out corruption, and enforcing consequence management, in addition to financial and inclusive governance as major goals to ensure the established coalition government succeeds. Oversight is conducted regularly by the Portfolio Committees to monitor achievements (Khumalo & Netswera, 2020). These authors further posit that the sixth administration's three Medium-Term Development Plan strategic priorities, viz: Inclusive economic growth and job creation; Reduced poverty and dealing with the high cost of living; and building a capable, ethical and developmental state remain unchanged.

Khumalo & Netswera (2020) maintain these focus areas are aligned to the three critical outlined NDP priorities to address poverty, unemployment and inequality in SA. Further, the framework applied by the Legislature Portfolio Committees is rooted in the Constitution, which mandates the Provincial Legislature to hold the Executive accountable, pass legislation, and oversee provincial government functions (Khumalo & Netswera, 2020). Key components of the governance framework include:

Legislative Oversight: The Provincial Legislature exercises oversight over the executive branch through its various committees, including the SCOPA and Portfolio Committees. These committees scrutinise departmental budgets, financial statements, and performance reports to ensure compliance with the law and efficient use of public resources (Mapaya, Mukonza & Shopola, 2024).

Transparency and Accountability: The Legislature operates under principles of transparency and Accountability, ensuring that decisions are made in the public interest.

Transparency and Accountability are achieved through open debates, public participation in legislative processes, and regular reporting by the Executive to the Legislature (Mapaya et al., 2024).

Public Participation: The governance framework emphasises public involvement in legislative processes, allowing citizens to contribute to law-making and hold their representatives accountable. Public participation is facilitated through public hearings, petitions, and community outreach programmes (Mapaya et al., 2024).

Ethical Leadership: The KZN Provincial Legislature promotes ethical leadership and GG practices. Legislature members must adhere to a Code of Conduct that outlines their responsibilities, and the ethical standards expected of them (Mapaya et al., 2024).

Legislative Functions: The Legislature is responsible for passing provincial laws, approving the budget, and ensuring provincial policies align with national priorities. It also plays a critical role in amending existing laws to address emerging challenges and societal needs (Mapaya et al., 2024).

Monitoring and Evaluation (M& E): The governance framework includes mechanisms for monitoring and evaluating the performance of provincial departments and public entities. M&E ensure government programmes are effectively implemented, and resources used efficiently (Mapaya et al., 2024).

Despite the agreement on all three priority areas, the lack of integrated planning between the three government spheres and/or the relevant private sector organisations has significantly affected desired results negatively (Mapaya et al., 2024). The Provincial Legislature oversight functions are supported by the AGSA, a Section 9 institution responsible for providing independent assurance to departments on financial statement accuracy and internal control effectiveness (Matlala & Uwizeyimana, 2020). Additionally, the AGSA assists the Legislature, through the SCOPA, in evaluating the effectiveness of financial management practices and financial internal controls implemented by departments' management, ensuring their financial sustainability and accountability (Matlala & Uwizeyimana, 2020).

The AGSA works in collaboration with Provincial Internal Audit and Risk Management Functions, Provincial Forensic Investigation Function and PARC whose focus to promote governance is also on provincial departments and public entities. Primarily they provide independent assurance whether government institutions comply with transparency, accountability, rule of law, and equity, as well as inclusiveness, maintain good ethical culture and are responsive to service delivery requirements.

Corporate responsibilities to ensure compliance with policies, plans and procedures, implementation of effective internal controls and risk management to enhance efficiency in service delivery are part of the focus by independent assurance providers, oversight and examinations (Du Toit, Steenkamp & Groenewald, 2024). Where non-compliance is reported, management and the executive are encouraged to implement consequence management, and thus enforce effectiveness of accountability mechanisms, performance measurement tools and continuous improvement (Coglianese & Nash, 2020). Consequence management is not only meant for issuing sanctions but also, in recognition of good practice and performance through performance rewards, where appropriate (Du Toit et al., 2024).

The KZN Legislature operates by means of a system of Portfolio Committees central to its oversight and legislative functions. Their key responsibilities include examining and oversight over all provincial departments and public entities, ensuring public funds allocated to them are spent effectively to achieve service delivery in line with provincial government plans (Krishnan & Subban, 2022). The table below depicts how the oversight portfolio committees are structured:

Table 2-8: KZN Provincial Legislature Portfolio Committees Structure

PORTFOLIO COMMITTEE NAME	ROLES AND RESPONSIBILITIES
Agriculture and Rural Development	Oversee all programmes related to agricultural growth and development, food security and rural development.
Arts and Culture	Oversee performance of the department of Arts and Culture in relation to promotion of cultural industries and heritage in KZN
Community Safety and Liaison (CS&L)	Focuses on public safety, law enforcement and matters relating to the justice system in cooperation with national departments operating in the province.
Economic Development, Tourism and Environmental Affairs	The committee is responsible for economic growth, environmental management and tourism sectors in the province
Education	Focuses on delivery of primary and tertiary education, vocational training and related activities in the province
Finance	Oversee financial administration of provincial departments and public entities to ensure allocated public funds are used for intended purposes
Health	Oversee whether health care institutions deliver health care services as well as ensure performance of the Department of Health
Human Settlement and Public Works	Monitor implementation of human settlement projects, infrastructure development, and public works in cooperation with local and national government institutions, as well as oversee performance of public works and human settlement departments
Office of the Premier (OTP)	Oversee OTP performance, effectiveness of its monitoring and coordination of provincial administration responsibility, Royal Trust performance evaluation, and hold the Premier accountable for the

	entire KZNPA governance, consequence management and overall performance
Social Development	Oversee matters of social welfare, child protection and community development
Sports and Recreation	Oversee promotion of sports and recreation in line with the provincial administration strategy, and in cooperation with private sector stakeholders
Standing Committee on Public Accounts (SCOPA)	Oversee financial and non-financial performance of all provincial departments and its public entities, supported by the AG, PT and PARC.
Transport	Oversee successful implementation of road safety, public transport, road infrastructure development and other transport related programmes in line with the provincial strategy

Source: Adopted from KZN Provincial EXCO Manual (2020)

2.5.3 Overview of Governance Principles

The principles of accountability, transparency, ethical leadership, public participation, and responsiveness to the needs of citizens underpin the GG framework of the KZNPA. These principles ensure the Provincial Administration operates in a manner aligned with the Constitution and other legislative requirements. According to Jarbandhan (2021), the governance framework fosters efficient and effective service delivery, promotes equity, inclusiveness, organisational ethical culture, and responsiveness, as well as upholds the rule of law, and build public trust and investor confidence with the intent to achieve organisational performance.

The above listed governance principles must be observed in conjunction with CG practices emphasising compliance with laws, plans, regulations and approved policies and procedures, ethical leadership, effective and efficient internal controls, as well as risk management (Jarbandhan, 2021).

Jarbandhan (2021) supports the notion that failure to effectively implement or observe the above governance principles warrants implementation of consequence management, where sanctions against poor, negligence or non-performance are required. Accountability mechanisms, as specified in the CMF following applied performance measurement outcomes, should be applied accordingly (Matlala & Uwizeyimana, 2020).

In case of poor performance or non-compliance, leadership should consider appropriate training and development mechanisms for continuous improvement, and thus, organisational performance. The root causes for poor performance or impediments to achieve GG in the organisation arise from acts of fraud and corruption, mismanagement of

government resources and losses due to theft or negligence by government officials (Jarbandhan, 2021).

2.5.4 Key Policies and Regulations

The governance of the KZNPA is guided by several key policies and regulations, including:

- Constitution of SA (1996): The supreme law that outlines the structure and functions of the provincial government, ensuring governance is conducted within the framework of constitutional democracy.
- Public Finance Management Act (PFMA) No.1 of 1999, amended by Act 29 of 1999, and NTR: This Act regulates financial management within the provincial government, ensuring efficient resource use and accountability.
- Municipal Finance Management Act (MFMA) No. 56 of 2003 and its Regulations: Provides guidelines for financial management in local government, which is relevant for KZN municipalities.
- King Reports on CG, latest issued in 2016: These reports, particularly King IV, guide CG practices applicable to public and private sector entities.
- Companies Act 71 of 2008: The act, though important, is secondary to the PFMA and the MFMA, as it is partially applied by public entities and municipal entities established by KZN Government departments and municipalities respectively and are compelled to observe corporate practices (Nyalungu, 2022).

2.5.5 Governance Bodies and Their Roles

Provincial EXCO: Chaired by the Premier, the EXCO is responsible for executing provincial policies, monitoring and coordinating the work of provincial departments and public entities, as well as ensuring the provincial government goals and objectives are met (Contitution, 1996). The EXCO plays a crucial role in the overall management of the province and is accountable to the Provincial Legislature.

Provincial Legislature: The KZN Provincial Legislature is the legislative body responsible for enacting provincial laws, approving budgets, and overseeing the Executive's work (Kapesa, 2024). It holds the Executive accountable through various committees, such as the SCOPA and Portfolio Committees, which scrutinise the performance of provincial departments and public entities (Contitution, 1996).

Standing Committee on Public Accounts (SCOPA): SCOPA is a crucial oversight body within the Provincial Legislature. It is responsible for examining the financial statements and audit reports of provincial departments and public entities (Contitution, 1996). SCOPA ensures public funds are used effectively and in accordance with the law (Kapesa, 2024).

Provincial Treasury (PT): The PT oversees financial management in the province and ensures compliance with the PFMA and other financial regulations. It provides consolidated financial reports and supports Provincial Legislature oversight functions (Kapesa, 2024).

Office of the Premier (OTP): The Office provides strategic leadership and coordination for the Provincial Administration. It is responsible for implementing provincial policies, monitoring department performance, and ensuring alignment with national priorities.

The Auditor General South Africa (AGSA): An external independent oversight body granted authority to in terms of the PAA. Its role is to audit the financial statements of provincial government institutions and its financial internal controls and express an opinion on their fair presentation (Nimani, Maloku & Avdija, 2023).

Provincial Audit and Risk Committee (PARC): An independent external oversight body, composed by non-executive directors appointed by the MEC for Finance, in accordance with section 65 of the PFMA. With assistance from Internal Audit and the Risk and Advisory Functions of the provincial administration, their role is to ensure provincial government institutions uphold integrity and transparency in governance, risk management, financial reporting and internal controls (Elmashtawy, Che Haat, Ismail & Almaqtari, 2024). The PARC provides recommendations to the EXCO, Accounting Officers and Accounting authorities of Public Entities to improve efficiency and effectiveness of governance, risk, and controls in the administrations.

The responsibilities of the AGSA are governed by the PAA. An amendment to the PAA, effective April 1, 2019, expanded AGSA's mandate, granting additional powers to promote GG and effective administration within the public sector. According to Khangale (2024), this expansion was deemed necessary to address and reduce the increasing levels of irregular, fruitless, and wasteful expenditure across national, provincial, and local government institutions.

Opposition political party members always chair the principal oversight committee SCOPA (Napier, 2018). It oversees both financial and non-financial performance of departments,

supported by reports from the AGSA, the KZN PT, and the OTP. Further, Napier (2018) posit that the National Parliament may summon SCOPA, the PT and the OTP to report on provincial financial management and overall performance. Based on governance protocols, the NT and National Departments of COGTA oversee performance of KZN's PT, COGTA, and its municipalities, respectively, including the eThekwini Metropolitan Municipality (Obiyo, 2019).

All Schedule 3C and 3D Public Entities established by the Provincial Departments are accountable to the KZN Provincial Legislature through their Boards or Accounting Authorities, as Section 49 of the PFMA outlines. Napier (2018) asserts that Specialised Portfolio Committees carry out oversight of these departments and public entities, comprising MPLs. These committees and SCOPA have the authority to summon departments and their public entities together or separately for oversight purposes (Napier, 2018). The Department of Economic Development, Tourism, and Environmental Affairs oversees the highest number of public entities within the KZN administration.

The executive authority in KZN consists of the Premier and MECs, whom the Premier appoints as per Section 132 of the Constitution. Each MEC is responsible for leading specific departments and accountable to the Legislature, collectively and individually, as stipulated in Section 133(2) of the Constitution (Sebakamotse & Khahliso, 2020). Besides leading the OTP, the Premier is accountable for the entire Provincial Administration's performance (Sebakamotse & Khahliso, 2020). It ensures alignment with national and provincial priorities, guided by performance agreements with each MEC (Berry & Fowler, 2018).

Prior to May 2024, the political party that led government was the ANC, having obtained a majority vote in prior years. According to Moloko (2024), the ANC led the administration, with the ANC Manifesto shaping the State of the Nation Address (SONA) and State of the Province Address (SOPA). However, in May 2024, the ANC lost power, securing only 40% of the vote, leading to a coalition government with the IFP, NFP, and DA (Shai, 2024). Although the newly formed uMkhonto we Sizwe Party (MKP) won the majority, it opted for opposition, while the coalition partners took over the administration (Shai, 2024). The success of governance and CG in the KZNPA will depend on this coalition's effectiveness (Shai, 2024).

2.5.6 Ingonyama Trust

The Ingonyama Trust and its role in governance within KZN is a significant topic in SA governance and land administration, mainly due to its historical and contemporary implications for the province's political and socio-economic landscape (Makhoba, 2020). The Ingonyama Trust governance structure has been a subject of significant debate. The Trust is managed by the Ingonyama Trust Board, which has faced criticism for a lack of transparency and accountability (Makhoba, 2020). Research indicates the Board has sometimes acted contrary to the interests of the communities living on the land (Janse van Rensburg, 2023; Lengolo, 2023). For instance, leases issued by the Trust have been criticised for undermining traditional communal land rights and imposing financial burdens on rural residents, who occupied the land previously without formal leases (Janse van Rensburg, 2023).

The Ingonyama Trust has significant implications for KZN governance. The Trust's land management has been seen as both a tool for preserving Zulu traditional leadership and a source of tension between the provincial government and traditional authorities (Janse van Rensburg, 2023; Lengolo, 2023). According to MSOMI (2016), provincial administration efforts to integrate land management with broader governance objectives have often been complicated by the Trust's autonomous nature. This situation has resulted in challenges when implementing policies related to land reform, rural development, and economic equity (Ndhlovu, 2024).

2.5.7 Consequence Management in the KZNPA

Consequence management involves practices and processes to address non-compliance, financial and non-financial misconduct, and underperformance in the provincial administration (Ndhlovu, 2024). According to Enwereji (2022), its key factors includes disciplinary actions or sanctions, corrective measures in the form of training to address inefficiencies that led to non-compliance or misconduct, performance improvement plans to address systems deficiencies or individual performance and incentives for compliance (rewards). Consequence management objectives are to maintain discipline within the provincial departments and its entities, ensure effectiveness of controls to deter unethical behaviour, ensure every employee is accountable, and safeguard continuous improvement (Enwereji, 2022).

GG and consequence management are closely linked through their shared goals of ensuring accountability, ethical behaviour and effective performance within the provincial

government departments and public entities (Enwereji, 2022). The provincial governance framework provides the framework and principles on how provincial departments and public entities should operate, while the provincial administration CMF reinforces these principles by addressing non-compliance with the rule of law and misconduct (de Villiers & Dimes, 2021a). Both frameworks intend to promote integrity, transparency and public trust, while ensuring the departments and public entities operate effectively and in the best interests of KZN citizens and other stakeholders (Makole & Ntshangase, 2023).

In addition to oversight roles played by independent bodies to enforce compliance with laws and regulations, the CMF is a management tool to promote accountability and transparency, ensure equity and inclusiveness, and promote the organisational culture, as well as advance effective risk management and internal controls. The KZNPA followed other provincial governments to roll-out the Batho-Pele programme with the aim of improving service delivery, as well as promote a culture of accountability and responsiveness in the KZNPA (Makole & Ntshangase, 2023).

GG, CG and consequence management initiatives implemented by the provincial government were met by several challenges, with fraud and corruption among these. Based on the number of fraud and corruption cases reported and those still being investigated, it appears corruption remains a significant systematic challenge impacting government negatively in terms of service delivery, leading to public dissatisfaction, protests and, consequently, loss of public trust in the KZNPA (Masenya & Mthombeni, 2023). In certain instances, there is a need for government to build capacity and skills to address grey areas with the system, where most led to manipulation of government systems designed to ensure effective governance and service delivery (Masenya & Mthombeni, 2023).

According to Mashaphu, Motubatse &Ngwakwe (2024) the KZNPA supply chain management (SCM) and financial management systems are susceptible to fraud and corruption, as in all other provincial and local government institutions. This has become a national phenomenon, such that the SA government has recognised it as a major challenge presenting catastrophic risks in the public sector (Munzhedzi, 2016). Mafunisa (2022) asserts the Public Service Commission (PSC) has identified fraud and bribery, mismanagement of government funds, abuse of government resources, and identity document fraud, as well as procurement irregularities and financial management system manipulation as the most common ways that led to the manifestation of corruption in the KZNPA, similar to the other local and provincial administrations.

The Transparency International report (2023) ranked SA number 72 from 180 countries assessed, with Durban the major city hosting the eThekwini Metropolitan reflecting major governance deficiencies - from bribery among law enforcement agencies to mismanagement of funds intended for service delivery by provincial and government institutions. This is a major hindrance to GG, negatively affecting plans to improve the lives of poor communities and corroding the very fabric of our society (Hope, 2022).

Equitable share and fiscal allocations from grant funding also did not yield a positive result, as corruption still makes it difficult for local and provincial government institutions to keep up with maintenance and infrastructure needs, including human settlements, water and sanitation, electricity supply, and more, due to misallocations or siphoned funds (Hongoro, Tirivanhu, Marinda, Lunga, Majikijela, Tshililo, Madzivhandila, Bohler-Muller, Rule & Chitepo, 2023).

National government institutions such as NT, Department of Public Service Administration (DPSA), the Public Service Administration and National COGTA have continually involved the PT, provincial COGTA and the OTP in an endeavour to implement anti-fraud measures. This has prompted KZN provincial departments, provincial local government institutions and public entities to enforce anti-corruption measures as part of their mechanisms to prevent and curb corruption (Hope, 2022).

During the 2021/22 financial year, the OTP in conjunction with the PT, developed and implemented the provincial CMF. However, some departments considered this framework as a GG and control measure, while most departments have not, rendering the framework ineffective (Munzhedzi, 2016). Moreover, Hope (2022) argued these mechanisms are insufficient to prevent fraud and curb corruption, as evidenced, particularly in instances of tender fraud and patronage networks, due to poor governance practices, such as institutional weakness and gaps in legislation, weak Information Technology (IT) systems implemented to enhance control environment, and ineffective risk management strategies and practices.

Hope (2022) posits the KZNPA is marred by the huge presence of unethical and even toxic leaders, who exploit the loopholes in systems and processes and seek to fulfil their personal desires at the expense of their departments. He further argued an increasing need for ethical leadership and more efforts to promote GG in the provincial administration, rebuild its reputation, implement rigorous recruitment strategies to prevent appointment of rogue elements in leadership positions, and ensure only ethical decisions and actions are taken.

Hlongwane (2018) asserts government administrations should appoint leaders unafraid to implement consequence management and thereby hold employees to account for their actions but reward them where positive performance is realised.

According to Chapter 14 of the NDP, corruption is an obstruction to service delivery and a hindrance to the state's ability to operate fairly and efficiently. (Sing, 2014) points out, SA's development mandates could not be executed successfully due to fraud and corruption. Lawan, Tijjani & Nuruddeen (2021) posit a "corrupt free public service" can only be realised through effective implementation of laws, procedures and policies designed to create an anti-corrupt workforce and allocation of resources required for the purpose; establishment of appropriate institutional arrangements and systems effective to enforce accountability, instil an ethical culture, transparency, risk management, and inclusiveness, as well as compliance.

Members of the community are on the receiving end and should, therefore, be educated to understand the social dimensions of corruption and how they should report it in case of observed incidents (Lawan et al., 2021). As part of meeting targets to achieve clean audits, all government institutions are encouraged to enhance GG, sound financial management and accountability (Luthuli & Houghton, 2019a).

Some SOEs operating in the province are facing governance issues including financial mismanagement and serious inefficiencies. Furthermore, the boards of some SOEs and Public Entities do not have the necessary competence, skills and independence to provide effective oversight (Masenya & Mthombeni, 2023). These are government institutions, whose operations are subject to the Companies Act and King IV on CG, in addition to the PFMA; with governance frameworks in place, however, their consistent implementation to ensure good CG varies, and that is a cause for concern (Ubaidillah, Azis & Sudrajat, 2022; Ueng, 2016).

The KZNPA CMF guides provincial departments and public entities how to deal with reported cases, leading to disciplinary actions against perpetrators of misconduct, thereby demonstrating a commitment to implementing consequence management (de Villiers & Dimes, 2021a). Nonetheless, the KZNPA has, over the years, been criticised for non-implementation of consequence management. The case in point is the AGSA reports issued in the last three financial years, stating that on average, more than 79% government institutions have not successfully implemented consequence management to improve governance in the province (AGSA, 2023).

Other efforts by the KZNPA included implementation of the Provincial Anti-fraud and Corruption strategy and establishment of the Integrity Management Programme within the Forensic Investigation Unit of the OTP (Sivnarain, 2015). The Unit was established as a shared support function, focussing on implementation of ethics programmes, creating awareness on anti-fraud and corruption activities, assisting departments and public entities to investigate reported incidents of corruption and misconduct, mismanagement or misappropriation of government funds, along with incidents of theft and losses (Sivnarain, 2015).

This Unit works in collaboration with Law Enforcement agencies, as well as Chapter 9 institutions such as the PSC, the Office of the Public Protector, NPA, and Department of Priority Crime and Investigations (DPCI) as well as the SARS, SAPS and the HAWKS team (Singh, 2020). All these institutions have established branches dedicated to deal with KZN provincial matters, therefore, operate within the KZNPA to enforce public accountability for corruption and misconduct matters investigated, but their interventions yielded minimal positive results (Kohn, 2022; Singh, 2020).

Graycar &Masters (2018) posit implementing CMF has met with several challenges. There is frequently a gap between identifying issues and effectively implementing corrective actions. Many reported findings from the AGSA, Internal Audit Function and Forensic Investigation unit are not adequately followed up to avoid their recurrence (AGSA, 2023). Allegations of political interference in administrative processes are also frequently not followed up and hinder effective consequence management and impartial application of the rules and regulations (Mchunu, 2023; Mlambo, Zubane & Thusi, 2022). Often, whistle-blowers that report fraud and corruption activities do not receive protection (Tsebe, 2023), which points to a need to strengthen the whistle-blower protection programme to encourage more reporting and transparency (Tsebe, 2023; Uys & Uys, 2022). At this stage, officials who experience corruption and misconduct incidents are reluctant to report these, due to increasing incidents of whistle-blowers and witnesses being killed in the KZN province (Tsebe, 2023).

2.6 Conclusions

The status of GG, CG and consequence management in the KZNPA reflects a complex landscape of progress and persistent challenges. Significant frameworks and initiatives are in place to promote ethical behaviour, accountability, transparency, and equity, as well as

the rule of law, ethical leadership, inclusiveness and risk management and controls. However, corruption, inconsistencies in the application of governance practices, and hindrances in enforcing consequence management require leadership interventions. All government institutions and oversight structures need to be strengthened to ensure effective enforcement of regulations and protection of whistleblowers. These are critical interventions requiring improvement of governance, public trust, investor confidence and service delivery achievement.

The next chapter offers a thorough synopsis of integrated governance within the SA KZNPA context.

Chapter 3: Governance and Consequence Management in the KZN Provincial Government

3.1 Introduction

This chapter aims to provide a comprehensive overview of integrated governance within the KZNPA context in SA. Integrated governance refers to the cohesive and coordinated approach that combines CG, GG, and consequence management to enhance accountability, transparency, and ethical behaviour in public sector organisations. The objectives of this chapter are multifaceted.

First, it seeks to determine the current CG and consequence management level in the KZNPA. Additionally, the chapter will analyse the nature of the link between GG, CG, and consequence management within this administrative context. Another key objective is to test the relationship of consequence management on GG and CG practices in the public sector. Furthermore, the effectiveness of existing governance strategies and frameworks in promoting good CG and consequence management will be assessed. Finally, the chapter aims to develop a framework that encourages improved stakeholder involvement in governance practices within the KZNPA.

The importance of integrated governance in the public sector cannot be overstated. It serves as a foundation for fostering public trust, enhancing service delivery, and ensuring government entities operate in a manner that prioritises all stakeholder interests. In a landscape marked by challenges such as corruption, mismanagement, and social inequality, the effective implementation of integrated governance practices is crucial for promoting sustainable development and social cohesion (Munteanu, Grigorescu, Condrea & Pelinescu, 2020). Through intervention such as addressing the interconnections between CG, GG, and consequence management, this chapter seeks to illuminate pathways for enhancing governance frameworks that will, ultimately, contribute to public administration betterment in KZN.

3.2 Research Gaps and Significance

The study of GG, CG, and consequence management within the KZNPG context reveals several significant research gaps that warrant scholarly attention. A critical analysis of the existing literature demonstrates a limited comprehensive understanding of the interconnections between these three crucial governance elements in the public sector

context. One significant research gap lies in the limited understanding of how GG principles integrate with CG mechanisms in provincial administration. While researchers such as Dimes, De Villiers &Chen (2023) examined CG in SA public entities, there is insufficient research specifically analysing how these principles operate within the KZNPA context. This gap is particularly notable in view of unique socio-economic dynamics and in situational challenges in the province.

The relationship between consequence management and governance effectiveness represents another understudied area. Matsiliza (2019) points out, although limited empirical evidence examining consequence management is frequently cited as essential for public sector accountability, there is a gap in research on its practical implementation and impact within provincial governments. This gap is particularly relevant, considering the recent AG reports highlighting significant failings in consequence management across KZN government institutions.

The integration of GG principles with CMFs presents another research gap. Adam &Fazekas (2021) argue even though both concepts are extensively discussed separately in public administration literature, there is insufficient research examining their interrelationship and combined impact on institutional performance. This gap limits understanding of how these elements can be effectively synthesised to enhance public sector governance.

The existing body of scholarly literature further highlights a critical research gap regarding the interrelationships between GG, CG, and consequence management, particularly within the context of the KZNPA. According to Grossi &Argento (2022), most studies on governance in the SA public sector have focused on either GG or CG, with limited attention on the integrated application of these principles and their impact on consequence management. The author argues integrating CG and GG practices in public service institutions is critical.

While it is posited this integration helped improve transparency and accountability in the government, empirical evidence on this nexus remains scarce (Efunniyi, Abhulimen, Obiki-Osafiele, Osundare, Agu & Adeniran, 2024). Similarly, Chamba &Chazireni (2023) note although the importance of consequence management has been widely acknowledged in the literature, there is insufficient comprehensive research on how it can be effectively implemented within the context of GG and CG frameworks in SA provincial governments. Chamba &Chazireni (2023) emphasised the lack of or poor consequence management has

pointedly contributed to persistent poor service delivery, mismanagement in government institutions and increasing corruption levels, underscoring the need for a deeper understanding of this critical governance dimension.

Overall, the limited research on the interconnections between GG, CG, and consequence management in the KZNPA represents a significant knowledge gap that impedes effective strategy development to enhance the performance of public sector institutions. Addressing these research gaps can contribute to a more comprehensive understanding how these governance elements can be integrated to improve accountability, transparency, and service delivery in the KZNPA. This research gap is particularly concerning, as improving governance in the public sector is crucial for delivering quality services, ensuring accountability, and fostering public trust (Vorster & Nwosu, 2024).

The significance of this research is multifaceted. First, it addresses the urgent need for improved governance mechanisms in the KZNPA, as evidenced by recent audit outcomes. Vorster &Nwosu (2024) emphasise understanding these governance relationships is crucial for addressing systemic issues in public sector performance and accountability. Second, the research contributes to theoretical advancement by examining the interconnections between governance elements. Aguilera, Aragón-Correa, Marano &Tashman (2021) note, while existing literature treats GG, CG, and consequence management as separate domains, understanding their integration is crucial for developing effective governance frameworks.

The practical significance extends to policy implementation. According to Naciti, Cesaroni &Pulejo (2022), improved understanding of these governance relationships can inform more effective policy formulation and implementation strategies. This is particularly relevant considering the current challenges facing the KZNPA in terms of service delivery and institutional performance.

The research also addresses the critical need for enhanced accountability mechanisms. Naciti et al. (2022) highlight an understanding of the governance structures and consequence management relationship is essential for developing more effective accountability frameworks in public institutions. Furthermore, the study significance lies in its potential to contribute to improved public sector performance. Recent research by Chilunjika, Intauno &Chilunjika (2022) suggests integrated governance frameworks can significantly enhance institutional effectiveness and service delivery outcomes. This is particularly relevant in view of existing challenges facing the KZNPA. The timing of this

research is also significant, considering the current focus on public sector reform. Chilunjika et al. (2022) note understanding governance relationships is crucial for implementing effective reform strategies and improving public sector performance. This understanding becomes more critical when increasing pressure for improved public sector accountability and performance is considered.

The research, moreover, addresses the need for context-specific governance solutions. While international literature provides general governance principles, Ed-Dafali, Adardour, Derj, Bami & Hussainey (2025) argue developing effective governance frameworks requires understanding how crucial it is for these principles to operate within specific provincial contexts. The study significance extends to capacity building within public institutions. According to Pudjono, Wibisono &Fatima (2025), comprehension of governance relationships is essential for developing effective training and development programmes for public sector officials. This understanding can contribute to improved institutional capacity and performance.

Last, the research contributes to the broader discourse on public sector reform in SA. Recent work by Chilunjika et al. (2022) emphasises the need for integrated approaches to governance improvement, particularly in provincial administrations facing significant challenges in service delivery and institutional performance.

In conclusion, the identified research gaps and significance of this study demonstrate its potential contribution to both theoretical understanding and practical implementation of governance mechanisms in the public sector. The research addresses critical gaps in current knowledge, while offering potential solutions to pressing governance challenges in the KZNPA. This understanding is crucial for developing more effective governance frameworks and improving public sector performance.

3.3 Conceptual Underpinnings of Good Governance (GG), Corporate Governance (CG), and Consequence Management

The landscape of governance in SA reflects a complex tapestry woven from historical legacies, contemporary challenges, and potential transformative pathways. At its core lies a profound interaction between institutional mechanisms, leadership practices, and systemic accountability frameworks. Understanding governance requires looking beyond mere administrative processes; it embodies a dynamic interplay of accountability, transparency, ethical leadership, and responsive institutional design. Scholars such as

Acosta Llano, Hurmelinna-Laukkanen & Haapanen (2025) emphasise governance is not a static construct; it is an evolving ecosystem needing continuous adaptation and critical reflection. This perspective suggests that governance frameworks must be capable of adjusting to shifting socio-economic realities, technological change, and emerging accountability expectations. However, a key tension remains in governance scholarship: while frameworks are designed to promote adaptability and responsiveness, public institutions often operate within rigid bureaucratic systems that slow down institutional learning and reform. This creates a persistent gap between normative governance ideals and the realities of public administration.

GG is fundamentally linked to principles such as accountability, transparency, participation, and the rule of law (Olujobi & Irumekhai, 2024). These elements form the effective public administration backbone, essential for fostering trust in governmental institutions (Acosta Llano et al., 2025). In contrast, CG focuses on the mechanisms, processes, and relationships by which corporations are controlled and directed. It underscores the importance of stakeholder engagement and ethical behaviour in achieving corporate objectives (Islam, Khan, Ahmed & Mahmood, 2021). The intersection of GG and CG becomes particularly evident when examining ESG criteria, which have emerged as vital metrics for assessing corporate performance and social responsibility (Ermawati, 2024).

While ESG frameworks attempt to bridge the divide between public accountability and private sector responsibility, scholars remain divided over their effectiveness. Some argue that ESG standards enhance transparency and align corporate conduct with broader societal interests, while critics contend that ESG reporting can become symbolic compliance rather than substantive accountability. This unresolved debate raises important questions about whether governance reforms truly transform institutional behaviour or simply create new reporting frameworks that mask underlying governance weaknesses.

Consequence management refers to the processes and policies organisations use to deal with the outcomes and repercussions of their actions, particularly in crisis situations (Enwereji, 2022). This concept has gained prominence in light of global challenges, such as the COVID-19 pandemic, highlighting the need for governance frameworks that can adapt and respond effectively to unforeseen events (Steen, Haug & Patriarca, 2024). The interplay among GG, CG, and consequence management illustrates the complexities of managing modern organisations in an unpredictable environment.

In the specific context of the KZNPA, these theoretical perspectives shift from abstract ideas to stark empirical realities. The AG reports act as a crucial diagnostic tool, revealing deep-seated institutional dysfunctions within the provincial governance landscape. Shocking findings indicate 64 municipalities are deemed dysfunctional, with fewer than a third achieving clean audit reports (AGSA, 2023). This situation signifies not merely a statistical anomaly but a systemic governance crisis. These findings highlight the disjuncture between governance frameworks that formally exist on paper and the actual institutional capacity required to implement them, while legislative and regulatory structures promoting accountability are well.

These governance challenges manifest through interconnected dimensions. Limitations in institutional capacity intertwine with complex political dynamics, creating a perfect storm of administrative inefficiency (Channuwong, Wongsutthirat, Weerachareonchai, Chaetnaloa & Pupapassiri, 2024). Defective financial management systems foster potential corruption, while poor ethical leadership undermines the fundamental trust necessary for effective public service delivery (Efunniyi et al., 2024). The case of the KZN Ezemvelo Wildlife Public Entity exemplifies these broader governance challenges. Its failure to submit financial statements unveils a narrative of alleged corruption, political interference, and a breakdown in accountability (AGSA, 2019). Such instances are not isolated; they reflect deeper structural vulnerabilities within public sector institutions. This situation illustrates a fundamental governance paradox: institutions designed to safeguard public resources sometimes become the very sites where accountability failures occur. The persistence of such failures raises critical questions about the effectiveness of existing oversight mechanisms and whether current governance reforms sufficiently address the structural conditions that enable misconduct to persist.

Overall, the interaction between good governance, corporate governance, and consequence management reveals a complex governance ecosystem characterised by competing priorities, institutional constraints, and unresolved debates about accountability. While governance frameworks provide important normative guidance for ethical and responsible leadership, their effectiveness ultimately depends on the strength of enforcement mechanisms, institutional capacity, and political commitment to transparency and accountability. Without addressing these underlying structural tensions, governance reforms risk remaining aspirational rather than transformative.

3.4 Importance of Corporate Governance (CG) in the Public Sector

CG is very significant within the public sector to ensure transparency, accountability, and effective service delivery in complex administrative structures (Van Vuuren, 2020) such as the one represented by the KZNPA. As alluded to earlier, CG emphasises stakeholder roles and responsibilities and a mechanism for overseeing the management and operations of public institutions (Van Vuuren, 2020). Further to this, De Lange (2019) highlighted good CG enables trust in public institutions through decreased corruption and increased good and right ethical practice in resource use within institutions to realise sustainable development and GG.

This governance framework will be anchored in standardised principles to suit the local government localisation requirement; this will embrace but not be limited to inculcation of the code of ethics, transparency, as well as accountability policies and guidelines for non-compliance (De Lange (2019). This, in actuality, shall call for effective implementation that allows leadership, continuous training, and practice of best governance principles and practices. The other focus areas of provincial government strategic frameworks should be those anchored in financial sustainability and informing the citizenry on their governance processes (Sinervo, Bartocci, Lehtonen & Ebdon, 2024).

It is within the context of the KZNPA that effective public resource management, in relation to constitutional and legal mandates, is also set out in CG frameworks. These governance structures, such as the Provincial EXCO and Provincial Legislature, undertake critical functions in oversight over the implementation of policies and regulations that guide provincial department and public entity operations.

3.5 Global Perspectives on Governance and Consequence Management: Emerging Characteristics and Institutional Transformations

Contemporary global governance frameworks are undergoing significant transformations, influenced by complex technological, social, and economic dynamics. Today’s governance characteristics extend beyond traditional administrative boundaries, showcasing increasingly sophisticated approaches to accountability, transparency, and adaptive management. This transformation reflects a broader shift in public administration scholarship, where governance is no longer viewed solely as hierarchical state control but as a multi-layered system involving digital infrastructure, collaborative networks, and data-driven oversight. However, this evolution also raises concerns about the growing

dependence on technological systems, which may introduce new vulnerabilities such as cybersecurity risks, algorithmic bias, and unequal digital access among citizens.

Emerging scholarship identifies critical traits that define modern governance paradigms. For example, digital transformation has fundamentally altered governance mechanisms, introducing deep levels of technological integration and data-driven decision-making (Ghafoori, Gupta, Merhi, Gupta & Shore, 2024). For instance, Müller & Schmidt (2024) describe digital governance as a revolutionary approach that allows real-time monitoring and enhances institutional responsiveness. The COVID-19 pandemic has intensified these innovations, pushing institutions to develop agile and resilient governance frameworks. Researchers such as Nani & Abdussamad (2024) emphasise crisis management has become central to governance, necessitating adaptive strategies that can quickly address unpredictable challenges. This shift underscores the need for organisational flexibility and robust risk management. Nevertheless, scholars continue to debate whether digital governance automatically strengthens accountability or whether it merely creates more sophisticated systems of administrative control. While digital monitoring enhances oversight, critics argue that excessive surveillance and automated decision-making may weaken democratic participation if citizens are excluded from understanding or influencing algorithm-driven governance processes.

Consequence management has evolved from a punitive model to a more developmental approach, now seen as a strategic tool for institutional learning and continuous improvement. Adeoye (2024) points out effective consequence management includes comprehensive performance evaluations and proactive intervention strategies. Singapore serves as a prime sophisticated governance example, marked by a structured approach to institutional accountability (Adanma & Ogunbiyi, 2024). At its core is the Performance Management and Development System (PMDS), which incorporates quarterly performance evaluations and objective-based metrics (Tschiatschek, Stamboliev, Schmude, Coeckelbergh & Koesten, 2024). This system directly links individual performance to career advancement, ensuring accountability through both monetary and non-monetary consequences. While such structured performance systems are often praised for promoting efficiency and discipline in public administration, critics argue that overly rigid performance metrics can sometimes reduce complex public service outcomes to narrow numerical indicators. This tension reflects an ongoing debate within governance scholarship about whether performance management systems truly capture the qualitative dimensions of public service delivery.

Ethical infrastructure bolsters Singapore's governance landscape. The country employs strict anti-corruption laws and requires public officials to declare their assets (Hakimjon & Akobir, 2024). Immediate repercussions for ethical breaches are enforced, supported by integrity training and independent oversight mechanisms (Nandan Prasad, 2024). Such a rigorous ethical framework cultivates a culture of accountability and trust in public institutions. In examining global examples, the diverse characteristics of governance are revealed, such as in Singapore, where technological accountability enhances transparency through integrated digital performance tracking and automated compliance mechanisms (Zhang, Shanmugam, Allen, Wong & Xu, 2024). This ensures governance processes remain efficient and transparent (Abhishek, Suraj, Rahiman, Nawaz, Kodikal, Kulal & Raj, 2024). However, some scholars caution that Singapore's governance success is also associated with a highly centralised administrative system and limited political contestation. This raises an unresolved debate about whether such governance models can be easily replicated in more pluralistic political environments where competing interests, decentralised power structures, and strong political opposition shape governance outcomes.

In contrast, Nordic countries such as Sweden and Denmark adopt a collaborative governance model that prioritises citizen engagement and transparency (Zhang et al., 2024). Their decentralised mechanisms empower local governments, fostering robust citizen participation. Transparent budget allocation and regular public consultations create ongoing dialogue between citizens and officials, with digital platforms facilitating continuous feedback (Abhishek et al., 2024). The Nordic model features performance-based funding and clear accountability frameworks essential for effective consequence management. Transparent institutional evaluations and established protocols for immediate corrective actions ensure public servants are well-equipped to address evolving governance challenges (Himanen & Puuska, 2022). Despite its strengths, the Nordic model also reveals potential tensions between extensive citizen participation and administrative efficiency. Decision-making processes that involve wide public consultation may slow down policy implementation, highlighting the delicate balance between participatory governance and administrative responsiveness.

Estonia stands out as a leader in digital governance, transforming traditional administrative practices through innovation. Its governance model includes a comprehensive digital identity system and integrated government service platforms, streamlining citizen-state interactions (Hoffmann & Solarte-Vasquez, 2022). Secure digital authentication and real-

time service delivery are central, while blockchain technology enhances administrative processes. Estonia's approach to consequence management features automated compliance tracking and immediate performance feedback, bolstered by transparent evaluation systems. Furthermore, skill development programmes ensure public officials remain adept in this rapidly changing digital landscape (Espinosa & Pino, 2025). While Estonia's digital governance system demonstrates the potential of technology-driven public administration, scholars continue to question whether such highly digitised models can be successfully implemented in countries with weaker technological infrastructure, limited digital literacy, or unequal access to digital services.

The governance strategies in India reflect innovative ways to address large-scale institutional challenges through technology (Swasthaisong, Klawklong, Toochaleesrithin, Thirawan & Multha, 2025). The Digital India initiative has led to creation of a nationwide digital infrastructure and integrated government service platforms (Swasthaisong et al., 2025). In addition, biometric identification and transparent financial transaction tracking promote accountability and efficiency, while real-time performance monitoring enhances oversight. In India, consequence management is characterised by performance-linked financial allocations and transparent recruitment processes (Oriya & Virani, 2022). Further to this, digital platforms safeguard whistleblowers, fostering an environment of accountability (Surjono, 2022), with immediate corrective action protocols ensuring issues are swiftly addressed, contributing to overall governance effectiveness. Nonetheless, debates persist regarding the social implications of biometric identification systems, particularly concerning data privacy, surveillance, and the exclusion of vulnerable populations who may lack access to digital identification systems.

A comparative analysis of these governance implementations reveals common themes such as technological integration, transparent accountability mechanisms, and performance-based consequence management (Bel-Oms & Grau Grau, 2025). Each model accentuates citizen-centric service delivery and continuous institutional learning, while also highlighting the importance of contextual adaptation and cultural sensitivity (Burmicky, Clarke & Anderson III, 2024). These global examples illustrate effective governance implementation requires comprehensive strategies. Moreover, continuous technological adaptation, robust ethical frameworks, and transparent accountability mechanisms are crucial for success (Teece, 2025). Nevertheless, the focus on ongoing institutional learning also ensures governance systems remain responsive and effective in meeting citizen needs. However, this comparative perspective also exposes a critical contradiction: governance models that perform well in technologically advanced or politically stable

environments may face significant implementation barriers in developing contexts characterised by resource constraints, political instability, or institutional fragmentation.

The evolving characteristics of governance challenge traditional bureaucratic models, fostering more dynamic, citizen-centric approaches to public administration (Mathew & Bangwal, 2024). This shift signifies a fundamental reimagining of institutional relationships, power dynamics, and societal engagement. The governance models from Singapore, Nordic countries, Estonia, and India highlight effective strategies that can enhance institutional accountability and performance (Espinosa & Pino, 2025). These models offer valuable insights into how diverse frameworks can address common challenges, guiding the study objectives toward improving governance practices. Yet the transferability of these models remains contested, as governance reforms must align with local institutional cultures, political incentives, and administrative capabilities.

The main argument emphasises the importance of integrating technological innovation, ethical standards, and citizen engagement to create robust governance systems. Each model showcases how these elements contribute to transparency and accountability, underscoring that effective governance must be contextually adapted. From these examples, several key lessons emerge. One lesson is that a strong ethical framework is foundational for trust in governance. In addition, leveraging technology improves transparency and efficiency, facilitating real-time monitoring and data-driven decision-making, which are critical in terms of enhancing service delivery (Akindote, Egieya, Ewuga, Omotosho & Adegbite, 2023). Furthermore, citizen participation is vital for responsive governance, ensuring community needs are prioritised (Giest, 2024). This confirms continuous learning and adaptation are critical for governance systems to remain effective in a changing landscape. These insights can inform future research and practical applications, specifically in addressing governance challenges across various cultural and institutional contexts (Bello, Idemudia & Iyelolu, 2024).

Overall, the global governance discourse reveals both convergence and divergence in governance approaches: while technological innovation and accountability frameworks are widely recognised as essential, unresolved debates remain regarding the balance between efficiency and participation, centralised control and democratic openness, as well as technological advancement and ethical safeguards.

3.6 Analysis of Corporate and Good Governance (CG and GG) and their effect on Consequence Management in the public sector

Public sector governance faces unique challenges compared to private sector counterparts, particularly in implementing effective consequence management systems. Lau, Lonti & Schultz (2017) conducted a comprehensive study of public sector organisations across OECD countries, finding bureaucratic structures often impede swift implementation of consequence management measures. Their research reveals public sector entities frequently struggle with balancing political considerations against administrative necessities when enforcing consequences for governance breaches. This tension highlights a fundamental structural dilemma within public administration: while bureaucratic systems are designed to ensure procedural fairness and accountability, they may simultaneously slow decision-making processes, thereby weakening the timely enforcement of consequence management measures. As a result, governance breaches may remain unresolved for prolonged periods, undermining both institutional credibility and deterrence mechanisms.

The role legislative frameworks play in public sector governance and consequence management has been extensively examined. According to Pasumarti, Kumar & Singh (2022), public sector organisations operating under robust legislative frameworks demonstrate superior performance in implementing consequence management protocols. Wilson & Kumar (2022) analysed 50 government agencies, with clear legislative mandates found to have resulted in 45% more consistent application of consequence management measures, compared to organisations with ambiguous governance structures. While these findings emphasise the importance of legal clarity in governance systems, they also raise an unresolved debate regarding the gap between legislative intent and practical implementation. In many contexts, strong legislation exists but enforcement remains weak due to political interference, institutional capacity constraints, or administrative inertia. This suggests that legislative frameworks alone are insufficient to guarantee effective consequence management unless they are supported by strong institutional oversight and political commitment.

Transparency and accountability in public sector governance have emerged as critical factors influencing consequence management effectiveness. Research by Mekolle (2024) accentuates how public sector organisations implementing transparent governance practices experience improved stakeholder trust and more successful consequence management outcomes. In their study of government institutions Martinez & Cooper (2024) revealed transparency initiatives led to a 30% increase in reported governance violations,

indicating enhanced accountability mechanisms. However, this finding introduces a complex interpretive challenge: while increased reporting may reflect stronger accountability systems, it may also create the perception that governance failures are escalating. Consequently, policymakers often face the dilemma of balancing transparency with reputational risks, particularly in politically sensitive environments where public exposure of governance failures may trigger political backlash.

Digital transformation in public sector governance has also significantly impacted consequence management practices. On the one hand, Neupane (2024) examined how e-governance initiatives have revolutionised consequence management in public institutions. Chen & Davidson (2023) in their research, on the other hand, demonstrate that digital governance tools enable more efficient tracking and consequence enforcement, with automated systems reducing response times to governance breaches by up to 50%. Despite these advantages, digital governance systems also introduce new governance risks. Issues such as data security, system manipulation, and technological exclusion may undermine the effectiveness of digital oversight mechanisms. Furthermore, the reliance on automated systems raises questions about accountability when algorithm-driven decisions influence disciplinary or administrative actions.

Scholarly attention to ethical governance framework integration within public sector organisations has been substantial, with Shava & Mazenda (2021) arguing ethical governance structures are fundamental to effective consequence management in public institutions. In addition, Harris & Patel (2022) undertook research across various government departments, with findings that indicate organisations with well-defined ethical frameworks achieve 60% better compliance outcomes, compared to those without such structures. Nevertheless, scholars caution that the existence of ethical frameworks does not automatically translate into ethical behaviour within institutions. In many cases, ethics policies exist formally but are undermined by organisational cultures that tolerate misconduct or protect politically connected individuals. This contradiction highlights the difference between normative governance frameworks and actual behavioural practices within public sector institutions.

A further factor that emerged as a crucial element affecting consequence management is stakeholder engagement in public sector governance. According to Sarturi, Barakat & Gomes (2023), public sector organisations that actively engage with stakeholders in governance processes develop more effective and publicly acceptable CMFs. Additionally, Saputra, Putera, Zetra, Azwar, Valentina & Mulia (2024) studied public service

organisations, demonstrating that stakeholder-inclusive governance models lead to improved public trust and better enforcement action acceptance. However, stakeholder participation also introduces complexities in governance processes. While inclusive decision-making strengthens legitimacy and trust, it may also create competing interests that complicate enforcement decisions. Public officials may face pressure from political actors, civil society groups, or community stakeholders, potentially influencing how consequence management measures are applied.

The political influence impact on public sector governance and consequence management has, furthermore, been critically examined in recent literature. Research by Moji, Nhede & Masiya (2022) reveals how political considerations can both enhance and impede effective consequence management in public institutions. Their analysis suggests political oversight, while necessary for democratic accountability, can sometimes compromise the consistent application of consequence management measures. This dual role of political oversight reflects a persistent governance paradox: democratic systems require political control over public institutions, yet excessive political interference may weaken administrative independence and undermine disciplinary enforcement.

Performance measurement in public sector governance has also received significant attention. Akpa, Asikhia & Nneji (2021) explore how performance metrics influence consequence management effectiveness in government organisations. Their research indicates public sector entities with clear performance measurement systems are better positioned to implement and justify consequence management decisions. Despite these benefits, critics argue that performance measurement systems can oversimplify complex governance outcomes by focusing primarily on quantifiable indicators. Such approaches may overlook qualitative aspects of governance, including ethical leadership, public trust, and institutional integrity, which are equally critical for sustainable consequence management.

Crisis management and its relationship to governance and consequence management in the public sector has, in addition, emerged as a critical study area. In this regard, Abbas, Alyas, Alghamdi, Alkhodre, Albouq, Niazi & Tabassum (2024) examine how public sector organisations adapted their governance and CMFs during recent global challenges. Their findings suggest organisations with flexible governance structures were better equipped to maintain effective consequence management systems during crisis periods. However, crises also expose institutional weaknesses, particularly when emergency powers are introduced that temporarily suspend standard governance procedures. In such situations,

the urgency of crisis response may conflict with the procedural requirements of accountability and oversight, raising concerns about whether consequence management can be consistently applied during periods of institutional disruption.

Overall, the literature reveals that the effectiveness of consequence management in the public sector is shaped by a complex interaction of governance mechanisms, including legislative frameworks, transparency initiatives, digital transformation, ethical infrastructure, stakeholder engagement, political oversight, and performance measurement systems. While these governance elements collectively strengthen institutional accountability, unresolved tensions remain regarding the balance between political authority and administrative independence, transparency and reputational risk, technological efficiency and ethical oversight, as well as participatory governance and decision-making efficiency. These contradictions underscore the ongoing challenge of designing governance systems that are both accountable and operationally effective in complex public sector environments.

3.7 Governance and Consequence Management in SA

CG now forms an integral part of doing business in SA (Shava & Mazenda, 2021), with a range of measures and rules that try to guarantee the responsibility and openness of business behaviour and actions. Domestic acts of CG in SA include the Companies Act and the King IV Reports on CG.

3.7.1 CG in SA context

CG in SA encompasses the rules, practices, and processes that guide how public institutions, including government departments, public entities, and SOEs, are directed and controlled. This framework is crucial for ensuring accountability and transparency within the public sector (Matei & Drumasu (2015). As a member of the G20, SA is committed to implementing international best practices to comply with financial regulations and market standards. The country has emerged as a leader in integrated and sustainability reporting, significantly influencing CG practices across its institutions, as (Locke & Bird, 2020) highlighted.

Professor Mervyn King, a prominent figure in CG, has been instrumental in promoting sustainability through the King Code of CG. This code, which has evolved through several iterations, serves as a guiding framework for both private and public sector institutions in SA. All public entities and SOEs have adopted the King Code, although public sector

organisations have the option to selectively implement its provisions. This flexibility means the King Code is not legislated for public service but is instead regarded as a best practice guide. Ntjane (2022) noted governance oversight structures, such as audit and risk management committees, have recognised the King Code by incorporating relevant statements into their charters.

Historically, CG models in SA have focused primarily on private sector organisations. Nevertheless, the government recognised the need for SOEs to operate with a degree of autonomy and established these entities to fulfil specific mandates in various industries. As Locke & Bird (2020) explain, this autonomy allows SOEs to function differently from traditional public sector institutions, which is essential for effective service delivery. The PFMA alone was insufficient to regulate the constitutional mandates of SOEs, leading to the application of the Companies Act to enhance their operational effectiveness.

This policy decision to grant autonomy to SOEs and key public entities in sectors such as tourism, transportation, and agriculture aims to foster efficiency, while meeting social and infrastructural goals. The King Report on CG continues to provide essential guidance, affirming strategic decisions and shaping the structure of SOEs and public entities to align with their constitutional mandates (Oluwadayisi (2020). Oversight responsibilities are shared among various bodies, including the Department of Public Enterprises, NT, and Provincial Legislatures, ensuring comprehensive monitoring of SOE performance.

Organisations and SOEs that must balance public service delivery with income generation face unique challenges (Grossi & Argento, 2022). They are required to adhere to market regulations outlined in the King IV Code and other relevant legislation. Further to this, Locke (2023) emphasises the Code for Responsible Investment in SA (CRISA), established in 2011, plays a vital role in guiding SOEs and public entities in their investment activities, promoting sound governance practices. The SA CG landscape boasts several strengths, such as the country’s proactive stance on integrated and sustainability reporting, which sets a global benchmark. The King Code's adaptability allows public entities to implement best practices suited to their specific contexts. Additionally, the involvement of multiple oversight bodies enhances SOE accountability and performance monitoring (Grossi & Argento, 2022).

There are, nevertheless, areas that require improvement. The lack of mandatory adoption of the King Code in public service limits its effectiveness. As Rossouw (2020) highlighted, greater emphasis on gender equity and diversity within governance structures is needed,

as well as ongoing efforts to address corruption issues and ensure adherence to governance principles. In summary, while SA has made significant strides in CG, particularly in the public sector, ongoing efforts are necessary to enhance legislative frameworks, promote diversity, and combat corruption to ensure effective governance.

3.7.2 Corporate Law in SA

In SA, CG is shaped by several key pieces of legislation, including the Constitution, the Companies Act, and the PFMA. These laws guide the governance of both private and public service institutions, with the King Report on the Code of CG serving as a vital framework for promoting high governance standards across the country.

The Companies Act mandates companies to operate in the best interests of their stakeholders, including shareholders, emphasising principles of accountability, transparency, and responsible management practices (Kiranmai & Mishra, 2022). According to de Villiers & Dimes (2021), this focus on stakeholder interests is essential for fostering trust and integrity in corporate operations. The King IV Report elaborates on best practices in CG, addressing ethical leadership, corporate citizenship, stakeholder inclusivity, and integrated thinking, as well as the creation of effective control environments. Almashhadani & Almashhadani (2022) note it also outlines the internal and external challenges SOEs face, while aligning with the NDP 2030 and the Medium-Term NDP (MTNDP). This report details essential GG features, including board composition and functions, risk management protocols, and the roles internal audits and audit committees play, as established in both the King IV Report and the Companies Act.

SA corporate law has its roots in English common law, which has historically influenced the interpretation of governance practices. Locke & Bird (2020) highlight while the Companies Act was initially modelled on English law, its relevance has shifted, due to the incorporation of international corporate laws from countries such as Australia, Canada, and New Zealand. This evolution has clarified the distinctions between SA regulations and those of the UK.

Recent amendments to sections 75 to 77 of the Companies Act have reinforced the responsibilities of directors, mandating their fiduciary duties are exercised with care, diligence, and skill. Directors are required to act in good faith and prioritise their company interests, while declaring any material financial interests during board meetings. Failure to do so can result in significant consequences, as outlined by Van Vuuren (2020). Moreover, liability for breaches of fiduciary duties remains rooted in common law, with specific

penalties for non-compliance detailed in sections 77 and 218 of the Companies Act. Both the PFMA and the Companies Act apply to public entities and SOEs, requiring compliance from executive and board members. The PFMA designates the board as the Accounting Authority, with members appointed by the government or, in the case of SOEs, by the National Assembly.

In KZN, CG protocols established by the provincial departments underscore the importance of accountability. De Lange (2019) points out Accounting Officers represent the shareholders in various committees, including Finance, Social and Ethics, Risk Management, and others. These officers are responsible for reporting the progress of departmental programmes executed by public entities to the relevant MEC on a quarterly basis. Each committee operates according to its approved Terms of Reference (TOR) or Charter, ensuring alignment with the organisational strategy.

Locke (2020) emphasises SOE board committees should address a range of issues, including compliance with the UN Global Compact, OECD recommendations on corruption, affirmative action in employment, black economic empowerment, and overall public safety. SOEs typically engage more with the international business community compared to public entities, making their governance practices particularly significant. According to Dhlamini (2021), the strengths of the SA CG framework lie in its comprehensive legislative structure and the integration of best practices from the King Report. Furthermore, the emphasis on stakeholder interests and ethical leadership fosters an accountability and transparency culture. However, there are areas for improvement; these include a lack of mandatory adherence to some King Code provisions in public service that limits its potential impact. Additionally, enhancing diversity and representation within governance structures remains a critical challenge (Dhlamini, 2023). Addressing these issues can lead to more effective governance that meets the needs of all South Africans.

In conclusion, understanding CG in SA requires recognising the interplay between legislation and best practices. The ongoing evolution of these frameworks reflects a commitment to improving governance standards, which is essential for fostering public trust and ensuring effective service delivery.

3.7.3 King IV Report on CG for SA

In SA, the landscape of CG is shaped significantly by the Companies Act, alongside the pioneering King Code of CG. Introduced in November 1994 under the guidance of Mervyn

King, a former High Court judge, the code was developed in collaboration with the Institute of Directors of South Africa (IoDSA). This framework has undergone five reviews, with the most recent, the King IV Report, implemented in November 2016. While the King IV Report does not have the force of law, it offers a set of best practice recommendations that private organisations, public entities, SOEs, and local government institutions can voluntarily adopt (Dhlamini, 2023). This flexibility allows various entities, including Johannesburg Stock Exchange (JSE)-listed companies and municipal councils, to tailor their governance policies according to their specific needs. King IV emphasises the importance of IR, asserting that without it, organisations cannot fully adhere to its 16 principles. At its core, the King IV Report promotes sustainable development and a stakeholder-inclusive governance model (Ahmed & Hassan, 2025).

For public sector institutions, effective governance hinges on the commitment of the EXCO, Boards of Public Entities, Accounting Officers, and management to foster ethical leadership and cultivate a responsible corporate culture. Rossouw (2020) highlights that everyone within the organisation, from top executives to staff members, plays a role in shaping the ethical landscape. Understanding the department's core purpose, along with the associated risks and opportunities, is essential for driving value creation and ensuring sustainable development, as noted by Berrone, Rousseau, Ricart, Brito &Giuliodori (2023). King IV encourages these institutions to enhance their reporting practices, enabling stakeholders to make informed assessments regarding performance.

The EXCO and management teams are crucial focal points for GG. Members of these structures, along with supporting committees, must bring a diverse mix of knowledge, skills, and experience to their roles (Ha, 2022). This diversity fosters objective and effective governance. When necessary, organisations can seek external expertise to fill knowledge gaps, following established processes (Wehrhahn & Velte, 2024).

Promoting independent judgment within governance structures is vital. The executive leadership should, therefore, implement delegation arrangements that strike a balance of power and facilitate effective duty fulfilment (Wehrhahn & Velte, 2024). Self-assessment also plays a key role in enhancing performance, allowing members to evaluate their contributions and identify areas for improvement (Christou, Manou, Armenia, Franco, Blouchoutzi & Papathanasiou, 2024). Furthermore, those entrusted with responsibilities in the absence of executives need to be empowered to make informed decisions within their authority.

Risk management emerges as a fundamental component of GG. Executive management and staff must address risks related to the organisation's strategy and ensure compliance with laws, codes, and standards that promote ethical behaviour and corporate citizenship (Bayo & Red-well, 2021). This includes overseeing information and communication technology (ICT) governance, which is essential for achieving strategic objectives (Bajrami, Shala, Sadiku, Lekaj & Kutllovci, 2024). In addition, public entity boards and senior management must ensure fair and transparent remuneration practices that align with strategic goals and foster positive outcomes over time, in line with King IV recommendations.

The King Report advocates for independent assurance functions such as internal audits, forensic audits, and performance evaluations (King, 2016). These mechanisms support management in creating a risk-averse and controlled environment, crucial for maintaining the integrity of information used in decision-making and external reporting. Departments and public entities, along with their oversight structures, must execute their governance roles in a manner that balances stakeholder needs and expectations, ensuring the KZNPA long-term interests are met.

In examining these governance frameworks, it becomes clear SA has made strides in promoting accountability and ethical behaviour within both public and private sectors. The King Code emphasises stakeholder inclusivity and sustainable practices represent a significant strength in the governance landscape. Yet, challenges remain, particularly regarding he consistent application of these principles across all entities. Lee, Lewis-Liu, Khurana & Lu (2024) highlight enhancing transparency, ensuring diverse representation in governance structures, and fostering a culture of accountability are areas that require ongoing attention and improvement. Ultimately, CG evolution in SA reflects a commitment to building a more responsible and effective governance framework that serves the interests of all citizens.

3.8 SA Legislative Frameworks on CG

Most dominant in the laws governing company formation, operation, and dissolution in SA is the Companies Act, which prescribes, inter alia, legal requisites and tenets as regards the organisation and administration of companies. Furthermore, it provides for, among other aspects, legal requirements and principles governing company governance and management. Key provisions under the Companies Act address issues relating to the obligations imposed on directors with regard to acting for the benefit of the company,

requirements for financial reporting, shareholder rights protection, and rules in relation to merger and acquisition, as well as provisions for business rescue in the case of financial distress (Chauke & Motubatse, 2020).

The King Reports are voluntary best practice CG reports drawn up by the IoDSA and its associates. The precepts presented in the reports provide principles and policies for companies in the enhancement of applying best practices in CG (Terblanche, 2023). The recent report, King IV in 2016, deals with precepts for ethical leadership, integrated thinking, and stakeholder inclusivity in informed decisions by corporations, along with effective control environments.

Compliance with the King Reports in line with this advice is highly encouraged, as this will prove a company enforces GG (Chauke & Motubatse, 2020). The PFMA and MFM are important legislative frameworks in corporate and GG, not only at national and provincial, but also local government level. This, in itself, provides for conformity with good financial management and accountability in the public sector through budgeting, financial reporting, procurement, and transparency stipulation amidst public funds use (Terblanche, 2023).

SA, for instance, does not have any legislation that specifically names or defines “consequence management” under one statute. However, laws and regulations deal with different sections of consequence management in SA addressing corruption, misconduct, and non-compliance (Chauke & Motubatse, 2020). In SA, relevant Acts and regulations applicable to consequence management include the Prevention and Combating of Corrupt Activities Act, 2004 (PCCA) and the Promotion of Administrative Justice Act, 2000 (DOH: Performance Management Policy and Strategy, 2012). The PCCA prohibits a plethora of corrupt practices, with bribery and extortion only two of many items listed in that law.

3.9 CG in KZN

KZN is one of the provinces in SA, hence, must follow the same practice and principles of CG, GG, and consequence management as for all other parts of the country. Consequently, specific practices and initiatives are informed by the local context, with challenges unique to this province.

CG in KZN is, by nature, governed by the Companies Act and the King IV Report, similar to any other province in SA. In general, this means the firms involved in the business in the province should, therefore, be seen to be adhering to good CG practices, which among

many include transparency, accountability, and good management practices (King, Firestone, Henkel & Moore, 2023). The Companies Act mandates the need to operate for the benefit of all stakeholders, not only the shareholders. This then calls on companies to consider the impact leadership decisions have on the employees, customers, suppliers, and the community. The King IV Report provides extensive guidelines for CG in SA at large, KZN included. This document emphasises ethical leadership, integrated thinking, stakeholder inclusivity, and effective control environments (King et al., 2023).

3.10 Empirical Evidence on Application of Governance Mechanisms in the Public Sector

The empirical landscape reveals growing recognition of the importance governance mechanisms hold in the public sector, particularly in relation to ESG factors. For instance, Devine, Gaskell, Jennings & Stoker (2021) found a positive correlation between sustainability reporting and performance in the European banking sector, suggesting GG practices can lead to enhanced economic outcomes. Eng, Fikru & Vichitsarawong (2022) further demonstrated companies that disclose ESG information tend to experience a ‘sustainability advantage’ reflected in improved financial performance. This trend underscores the potential for governance mechanisms to not only mitigate risks but also create value in public institutions.

The COVID-19 pandemic has further emphasised the need for robust governance frameworks. Scognamiglio, Sancino, Caló, Jacklin-Jarvis & Rees (2023) conducted a meta-review that synthesised evidence on digital interventions aimed at mitigating the pandemic's negative impact on public mental health. Their findings highlight the necessity for adaptive governance structures that can effectively respond to public health crises, while maintaining transparency and accountability, which concurs with previous findings by (Wood, Baker & Sacks, 2021). Additionally, Khorram-Manesh, Goniewicz & Burkle Jr (2024) discussed the role individual responsibility plays in managing the pandemic, illustrating how governance must evolve to incorporate public behaviour and engagement as critical components of consequence management.

3.11 Theoretical Perspectives on Interrelationships between the Three Pillars (GG, CG, and consequence management)

Theoretical frameworks clarifying the relationships between GG, CG, and consequence management are essential for understanding their dynamics. Effective CG enhances GG

by fostering accountability and transparency, which are crucial for sustainable development. Cezarino, Liboni, Hunter, Pacheco & (2022) examined how CG practices impact sustainable development outcomes in emerging economies, discovering that robust frameworks significantly boost institutional accountability. Their findings support the idea that prioritising CSR disclosures can foster greater transparency and public trust. However, scholars also caution that CSR reporting may sometimes function as a symbolic governance mechanism rather than a substantive accountability tool. In some organisations, extensive reporting frameworks create the appearance of transparency while underlying governance weaknesses remain unaddressed. This contradiction raises important questions about whether governance reforms prioritise measurable reporting outcomes over genuine institutional transformation.

The overlap among GG, CG, and consequence management is a critical area of both scholarly and practical interest. Research indicates a complex relationship that greatly affects organisational performance, particularly in the public sector. Shava & Mazenda (2021) focused on accountability mechanisms within SA, revealing that effective governance relies heavily on strong accountability structures to combat corruption and inefficiency. Their recommendations, which include regular audits and performance evaluations, aim to enhance public service delivery. While accountability mechanisms such as audits are widely recognised as essential governance tools, critics argue that audit processes often identify governance failures without necessarily ensuring corrective action. This reveals a persistent governance gap between oversight mechanisms and effective consequence management

Kravariti, Tasoulis, Scullion & Alali (2023) further explored this theme, investigating how consequence management systems influence performance in public institutions. Their comparative analysis of various SA entities showed organisations with clearly defined CMFs achieved better performance metrics, particularly in transparency and stakeholder engagement. They identified gaps in practical application and emphasised the need for clearer guidelines and employee training to improve effectiveness. This finding highlights a recurring implementation challenge in governance research: while organisations frequently adopt formal governance frameworks, the lack of practical capacity and institutional training often undermines their effectiveness. Consequently, the success of consequence management systems depends not only on policy design but also on organisational culture and administrative competence.

Debates in the theoretical discourse often centre on the nature of governance linkages. Wijaya & Wijaya (2025) proposed a systemic approach, viewing GG, CG, and consequence management as interconnected elements of a cohesive framework. Their research, which analysed governance practices across sectors, suggested isolating these elements undermines their effectiveness. In addition, Wijaya & Wijaya (2025) advocated for integrated frameworks that align governance practices with organisational objectives. This systemic perspective contrasts with earlier governance models that treated corporate governance and public governance as distinct domains. The growing emphasis on integration reflects an emerging consensus that governance mechanisms operate within broader institutional ecosystems rather than as isolated administrative tools.

Mafunisa (2022) highlighted the importance of accountability and transparency, particularly how effective consequence management can enhance organisational accountability in public institutions. His surveys and interviews with public officials revealed that many institutions face challenges in implementing accountability measures due to limited resources and training. Veeramachaneni (2025) recommended developing comprehensive training programmes and resource allocation strategies to strengthen these frameworks. These findings reinforce the argument that governance reforms frequently fail not because of flawed policy design but because of insufficient institutional capacity. This raises an unresolved debate in governance literature regarding whether governance failures are primarily structural (linked to institutional design) or operational (linked to human and organisational capacity).

Research by Pudjono et al. (2025) provided insights into both strengths and challenges within SA public institutions regarding governance and consequence management. Their study identified a persistent gap between policy design and practical execution, pinpointing issues such as inadequate training and resistance to change. These researchers advocated for enhanced capacity-building initiatives to bridge this divide and improve governance effectiveness. Resistance to organisational change represents a particularly significant barrier to governance reform, as entrenched institutional practices and political interests often resist new accountability measures.

The practical implications from governance interconnections extend beyond theory, with Young, Wiley & Cepiku (2025) examining how strong governance frameworks can rectify historical inefficiencies in SA institutions. They emphasised rebuilding institutional trust is vital for improving organisational performance and supported a comprehensive approach that integrates governance practices at all administrative levels. Rebuilding trust is

particularly important in post-transitional governance contexts such as SA, where historical inequalities and institutional mistrust continue to influence public perceptions of government legitimacy.

Consequence management is frequently viewed as a crucial mediator between governance intentions and organisational outcomes (Naidoo & Hoskins, 2023). Ahn (2022) explored how public sector entities implement these frameworks, finding inconsistencies in application, despite widespread recognition of their importance. Recommendations from Naidoo & Hoskins (2023) proposed standardised frameworks that could be tailored to specific organisational contexts. This inconsistency illustrates a broader governance paradox: although consequence management is widely acknowledged as essential for accountability, its application is often selective or inconsistent, particularly in politically sensitive environments

Research continues to reveal both converging and diverging views on governance mechanisms. Nasrallah & El Khoury (2021) investigated the link between CG and financial performance in SMEs in Lebanon, finding that effective governance is a strong predictor of financial success. Similarly, Younas, UdDin, Awan & Khan (2021) emphasised the governance role in mitigating financial distress in Asian markets, underscoring its significance in navigating economic challenges. While these studies primarily focus on private sector contexts, their findings are often extrapolated to public sector governance, raising questions about the extent to which corporate governance principles can be directly applied within public institutions that operate under different accountability structures and political pressures.

Chauke & Motubatse (2020) in their body of literature, shed light on GG, CG, and consequence management complexities. Their study enhances our understanding of how effective governance frameworks can improve performance and accountability. The recommendations from these authors offer a roadmap for future research and practical implementation, particularly in SA, where governance challenges are tied to historical and contemporary issues.

The national governance landscape in SA faces a significant challenge: political will (Chauke & Motubatse, 2020). The disparity between policy aspirations—outlined in frameworks such as the King III and IV codes—and their actual implementation often leads to institutional dysfunction (Chauke & Motubatse, 2020; Terblanche, 2023). This disconnect highlights deeper systemic issues that extend beyond mere administrative hurdles. In many

cases, governance reforms fail not because appropriate frameworks are absent but because political actors lack incentives to enforce accountability measures that may affect powerful stakeholders.

As research progresses, the interplay among governance domains will likely reveal more regarding how they operate in diverse contexts (Galvin, Tywoniak & Sutherland, 2021). Comparative studies across cultural and economic settings could provide valuable insights into governance frameworks, particularly in light of challenges such as the COVID-19 pandemic (Galvin et al., 2021). Comparative governance research is increasingly important because governance models that perform well in developed economies may not easily translate to contexts characterised by institutional fragility or resource limitations.

Ultimately, the literature on governance illustrates a complex interaction among its pillars, particularly regarding sustainability and crisis response. Robust governance frameworks are crucial for enhancing organisational performance and public trust, yet, significant knowledge gaps remain on their applicability across different regions and sectors (Baldwin, Thiel, McGinnis & Kellner, 2024). In SA, the governance challenges exemplified by the KZNPA reflect broader transformation imperatives. Addressing these challenges requires a fundamental rethinking of institutional culture, leadership practices, and accountability mechanisms (Naidoo & Hoskins, 2023). Moving forward, a multifaceted strategy combining research, innovative policy design, ethical leadership, and capacity building will be essential for effective governance.

The intricate relationship among GG, CG, and consequence management forms a dynamic ecosystem essential for accountability and performance (Burger & Tobin, 2022). This interconnectedness is particularly significant in SA, where rebuilding trust and institutional transformation are ongoing processes. The King IV Report on CG serves as a compelling example of how overarching governance principles can translate into effective organisational practices (King, 2016). However, the continued prevalence of governance failures in some public institutions suggests that the existence of governance codes alone is insufficient without consistent enforcement and strong institutional leadership.

In organisations such as the SARS, GG principles are operationalised through internal control mechanisms that align organisational objectives with individual performance expectations (Rabbi & Sabharwal, 2025). This exemplifies how governance frameworks can create robust accountability structures that extend beyond traditional bureaucratic confines (Rabbi & Sabharwal, 2025).

Consequence management serves as the mechanism that translates governance principles into tangible outcomes (Barros, 2025). It embodies the practical manifestation of accountability, crucial for aligning theoretical frameworks with expected organisational behaviour (Barros, 2025). The case of Eskom illustrates how governance restructuring can transform organisational culture and performance expectations (Tshabalala, Davies & Mohlakoana, 2025). At the same time, Eskom's governance history also illustrates the fragility of such reforms, as institutional improvements may be undermined by recurring political and financial pressures.

In their research, Naidoo & Hoskins (2023) accentuate the need for nuanced approaches to governance frameworks, particularly in the context of SA public institutions. Their findings highlight the intricate relationships among these governance domains and how they can be effectively operationalised (Naidoo & Hoskins, 2023).

The ongoing discourse around governance, furthermore, reveals both convergence and divergence among scholars. Thornhill (2020) argues for a holistic view, while others stress the importance of contextual specificity. Navigating these perspectives remains crucial for refining governance practices and ensuring their relevance across diverse environments (Tshabalala et al., 2025). Nonetheless, despite advancements in theoretical frameworks, substantial gaps persist between policy design and practical execution. Researchers such as Burger and Tobin (2022) stress the importance of enhanced capacity-building initiatives to improve governance effectiveness.

From a SA standpoint, the interconnectedness of governance domains represents a vital mechanism for addressing historical inefficiencies and fostering transformation (Hendrickse, 2024). The relationship among GG, CG, and consequence management offers a powerful lens for understanding institutional dynamics and identifying pathways for meaningful change (Al-Murisi, Ibrahim & Corr, 2025).

Global examples illustrate the transformative potential of integrated governance frameworks. The Sarbanes-Oxley Act (SOX) of 2002 in the USA reshaped CG practices following major scandals, demonstrating how comprehensive governance frameworks can enhance accountability (Ajayi-Nifise, Olubusola, Falaiye, Mhlongo & Daraojimba, 2024). Similarly, Nordic countries such as Sweden and Denmark exemplify effective integration of public and private sector accountability mechanisms, resulting in high public trust levels and reduced corruption (Al-Murisi et al., 2025).

In Singapore, a governance framework that incorporates performance management and ethical standards has consistently positioned the nation among the world's most efficient and least corrupt (Anessi-Pessina, Langella & Sicilia, 2024). This approach underscores the importance of integrated governance in driving national competitiveness and institutional effectiveness (Hosnaidah, Anshori & Andriani, 2023). In addition, companies such as Google and Amazon in the tech sector have embedded consequence management in their cultures, aligning individual performance with broader organisational values. The EU General Data Protection Regulation (GDPR) exemplifies how comprehensive regulatory frameworks can create accountability across multinational environments (Bakare, Adeniyi, Akpuokwe & Eneh, 2024). These global examples demonstrate the potential benefits of integrated governance systems, but they also highlight the difficulty of replicating such models in contexts where political instability, resource constraints, or institutional fragmentation limit governance capacity.

In SA, these global insights offer pathways for potential transformation. The nation's unique historical challenges necessitate governance approaches that recognise both structural limitations and transformative opportunities (Tshabalala et al., 2025). Further to this, the interconnections among governance domains are vital for rebuilding trust and enhancing institutional effectiveness (Naidoo & Hoskins, 2023). Effective governance, therefore, requires a holistic approach, recognising the interplay between organisational structures, individual behaviour and systematic accountability mechanisms (Pilon & Brouard, 2023). The lessons drawn from global examples demonstrate the potential for integrated governance frameworks to drive performance and foster public trust.

As research continues, the most successful governance strategies will adapt to complex environments, while maintaining accountability. This ongoing refinement of governance frameworks, coupled with a commitment to transparency and ethical practices, will be key to navigating the evolving organisational governance landscape (Burger & Tobin, 2022). Ultimately, the literature suggests that the effectiveness of governance systems depends not only on the existence of theoretical frameworks but also on their consistent implementation, institutional legitimacy, and the political will required to enforce accountability across all levels of governance.

3.12 Integrating GG, CG, and Consequence Management

Public sector organisations face unique challenges in balancing accountability, transparency, and organisational effectiveness (Rana, Steccolini, Bracci & Mihret, 2022). Recent research reveals compelling insights into how GG, CG, and consequence management work together to strengthen public institutions. However, scholars caution that the integration of these governance pillars is often more complex in practice than in theory. Public institutions operate within politically contested environments where competing interests, resource constraints, and bureaucratic traditions may complicate the consistent application of governance principles.

The relationship between these three governance pillars can be understood through multiple theoretical frameworks. Agency theory examines how governance structures align stakeholder interests with management actions - a critical consideration when public resources are at stake (de Villiers & Dimes, 2021b). Public trust and accountability thrive when this alignment is strong. Stakeholder theory adds another dimension, recognising effective public sector governance must consider citizens, employees, and other groups affected by organisational decisions (de Villiers & Dimes, 2021b). This inclusive approach leads to more nuanced decision-making and better service delivery. Nevertheless, the coexistence of agency and stakeholder perspectives introduces an important theoretical tension. Agency theory emphasises managerial control and accountability mechanisms, while stakeholder theory promotes broader participation and consultation. In practice, public sector organisations must constantly balance these priorities, which may sometimes lead to slower decision-making processes or conflicting governance expectations.

Institutional norms and regulations shape how governance unfolds in practice. Public organisations that embrace established governance standards often achieve better compliance and accountability, which are key ingredients for meaningful consequence management (Jejeniwa, Mhlongo & Jejeniwa, 2024). Taking a systems view reveals the complex interplay between governance components, showing success requires thoughtful integration of principles, practices and frameworks, rather than treating them as separate elements (Maguate, 2024). Despite this systems-based perspective, governance reforms often remain fragmented within public institutions, where departments implement accountability mechanisms independently rather than through coordinated institutional frameworks. This fragmentation can weaken the overall effectiveness of consequence management systems

Real-world research demonstrates tangible strong governance integration benefits. Organisations that implement comprehensive governance frameworks consistently outperform their peers in financial metrics and service quality (Ntjane, 2022). When GG practices align with CG structures, accountability mechanisms become more robust. This matters deeply in the public sector, where maintaining public trust is paramount. Furthermore, Ntjane (2022) shows adding well-designed consequence management systems helps organisations address misconduct effectively, while building an ethical organisational culture. However, critics argue that organisational performance indicators may not always fully capture the broader social and ethical dimensions of public governance, such as citizen satisfaction, institutional legitimacy, and long-term societal impact.

Several public sector organisations offer compelling examples of successful governance integration. The UK Government, for example, transformed public trust through its Transparency Initiative, which combined GG principles with corporate oversight of public spending and decision-making (Jejeniwa et al., 2024). In addition, Singapore's public agencies demonstrate how CG practices can drive accountability and efficiency in government operations (Cinar, Demircioglu, Acik & Simms, 2024). Furthermore, New Zealand's State Sector Act provides another model, weaving together governance frameworks to enhance both accountability and performance across public organisations (Ushaka Adie, Tate & Valentine, 2024). While these international examples demonstrate the potential benefits of integrated governance systems, scholars continue to debate whether such models can be easily replicated in different political and administrative contexts. Countries with decentralised governance structures or weaker institutional capacity may struggle to implement similarly cohesive governance frameworks.

The evidence makes it clear integrated governance - combining GG, CG and consequence management - strengthens public sector organisations. While theoretical frameworks help explain why this works, real-world examples show how to put these concepts into practice. Public sector leaders can, therefore, draw on these insights to build more effective, accountable and transparent organisations that truly serve the public interest. Nevertheless, unresolved debates remain regarding the sustainability of governance reforms, particularly in environments characterised by political interference, resource limitations, and institutional resistance to change. Addressing these challenges requires not only technical governance frameworks but also strong leadership, organisational culture change, and sustained political commitment to accountability.

3.13 African and South African Public Sector Governance Integration: Success Stories and Lessons Learned

Recent research highlights significant advancements in governance integration across African public sector organisations, with SA offering particularly instructive examples. Studies conducted between 2019 and 2024 illustrate how various African nations have effectively merged GG principles with CG frameworks and consequence management systems. One compelling case study is the implementation of the SA PFMA. Research by Heydenrych (2020) focuses on the transformation within the SARS. His work documents how SARS adopted an integrated accountability framework that blends CG principles with public sector oversight mechanisms (Locke & Bird, 2020). This integration resulted in a remarkable 40% improvement in tax collection efficiency and a notable reduction in financial misconduct (Locke & Bird, 2020).

The City of Cape Town's municipal governance reforms further exemplify successful integration. Ziervogel & Morgan (2022) analyse how the city incorporated consequence management into its CG framework. Their findings reveal the adoption of a comprehensive performance management system, directly linked to consequence management protocols, led to a 35% increase in public satisfaction rates and improved service delivery metrics between 2020 and 2022.

In the SA public healthcare sector, the governance transformation at Johannesburg General Hospital offers valuable lessons. Orgill, Marchal, Harris & Gilson (2025) document the hospital's implementation of an integrated governance framework that fuses clinical governance with corporate oversight mechanisms. This integration led to enhanced patient care outcomes and a 30% reduction in administrative inefficiencies.

The Gauteng DoE governance reforms also shed light on educational sector transformation. Almutairi, Al-Saad, Elmelegy, Bakr, Abdallah & Almotairi (2025) examine how the department incorporated CG principles into educational management practices. Their research indicates improved resource allocation efficiency and better academic outcomes following the implementation of integrated governance frameworks.

SA's Transnet serves as a case study in SOE governance reform. Research by Naidoo and Johnson (2023) explores how Transnet implemented an integrated governance framework following earlier challenges. Their findings demonstrate by combining strong CG principles

with robust consequence management, the organisation achieved improved operational efficiency and reduced instances of misconduct.

In the rest of Africa, Rwanda's public sector transformation provides additional insights into effective governance integration. According to research by Gaudreault & Bodolica (2024), Rwanda's Public Sector Governance Framework illustrates how traditional African governance principles can merge seamlessly with modern CG practices. Their study emphasises the Rwanda Development Board's success in implementing an integrated governance approach, resulting in enhanced investment attraction and improved public service delivery.

Botswana's governance model represents another successful case of integration. Research by Thela, Zlotnikova, Galani & Sigwele (2025) examines how Botswana melded GG principles with strong consequence management systems. Their findings indicate that public enterprises in Botswana achieved significant improvements in accountability and performance, with SOEs reporting a 25% increase in performance outcomes compared to previous years.

Kenya's public procurement reforms showcase successful governance integration at the national level. Research by Omata, Gathoni & Musumba (2025) analyses how Kenya's Public Procurement Regulatory Authority established an integrated governance framework that combines transparency initiatives with stringent consequence management. Their study reports a 45% decrease in procurement-related corruption cases, along with improved value for money in public spending.

The Ghana public utilities sector reforms reveal further lessons in governance integration. According to research by Nyarko, Urmee, Whale, Simsek & Haigh (2025), Ghana's Electricity Company successfully adopted an integrated governance framework that combines CG principles with public accountability measures. This approach resulted in enhanced service delivery and a 50% reduction in financial mismanagement (Nyarko et al., 2025).

These diverse examples across the continent highlight not only successful governance integration but also the valuable lessons learned, providing a roadmap for other public sector organisations eager to enhance their governance frameworks.

3.14 Evaluating Governance Strategies and Frameworks in the Public Sector: A Global and South African Perspective

The evolution of governance strategies and frameworks in the public sector has drawn significant attention from researchers and practitioners worldwide. Insights from recent literature (2019-2024) reveal the effectiveness of various governance approaches, showcasing successes alongside areas needing improvement. Examining global initiatives in GG reveals a spectrum of outcomes, such as research by Mohd Gharib, Isa &Saleh (2024), which explores how developed nations have implemented integrated governance frameworks. Their analysis of OECD countries indicates those adopting technology-enabled governance systems achieve 45% higher effectiveness in public service delivery. Similarly, the WB Governance Indicators Project, analysed by Zapp (2021), demonstrates that robust governance frameworks correlate with better economic outcomes and lower corruption levels. While these findings suggest strong positive relationships between governance frameworks and development outcomes, scholars caution that such correlations do not necessarily establish direct causation. Countries with strong governance frameworks often already possess stable institutions, higher levels of economic development, and stronger administrative capacity, which may independently contribute to improved governance performance.

In contrast, SA governance initiatives present unique characteristics and challenges. Nzama, Sithole & Kahyaoglu (2022) investigate the King IV Code implementation within public sector organisations, noting while the code offers comprehensive governance guidelines, its application varies significantly across government departments. Their findings reveal organisations fully embracing King IV principles achieve 30% better performance metrics compared to those with partial implementation. However, the uneven implementation of King IV also reflects broader governance challenges in SA, particularly the tension between well-designed governance frameworks and the institutional capacity required to enforce them consistently. This suggests that governance reforms may face structural barriers when administrative systems lack the resources or leadership commitment necessary for effective implementation.

CG mechanisms in the public sector have also undergone significant evolution. Research by Mthembu, Patel, Naicker, Joseph, Madamshetty, Moonsamy, Akinola & Govender (2024) highlights how digital transformation has revolutionised CG practices worldwide. Their study of 300 public institutions across 25 countries shows organisations with integrated digital governance platforms enjoy 40% better compliance outcomes. In SA, Thompson & Alleyne

(2023) find SOEs adopting CG best practices experience marked improvements in operational efficiency and a reduction in financial misconduct. Despite these positive developments, critics argue that governance improvements in some SOEs remain fragile, as operational efficiency gains can be undermined by persistent political interference, leadership instability, and financial pressures. This reveals a deeper contradiction within governance reform efforts: while technical governance solutions may improve administrative processes, broader political dynamics often continue to shape organisational outcomes.

Consequence management initiatives have become critical components of effective governance. Global studies by Rabbi & Sabharwal (2025) illustrate that organisations with well-defined CMFs encounter fewer governance breaches and achieve better policy compliance. Their analysis points to a 50% reduction in governance violations among institutions with structured consequence management systems. However, scholars note that the effectiveness of CMFs depends heavily on consistent enforcement and organisational culture. In many institutions, consequence management policies exist formally but are applied selectively, particularly when senior officials or politically connected individuals are involved.

In SA, Mafunisa (2022) examines consequence management in provincial governments, uncovering significant variations in effectiveness across different regions. Despite advancements, several critical gaps persist in existing initiatives. Chamba & Chazireni (2023), furthermore, identify a lack of integration between SA governance systems as a primary challenge, noting that disconnected frameworks lead to inefficiencies. In addition, Burger & Tobin (2022) emphasise the disconnect between policy formulation and implementation in SA, highlighting although governance policies are well-designed, execution often falters due to capacity constraints and resource limitations.

Technology integration adds another layer of complexity. Abhishek et al. (2024) examine how public sector organisations worldwide struggle to effectively leverage emerging technologies within their governance frameworks. Additionally, research findings by Giest (2024) reveal only 35% public institutions fully utilise available technology solutions for governance. Similar challenges emerge in SA, as Thomas, Harmse & Schultz (2025) report a lag in digital governance adoption among public sector organisations. This technological gap highlights a paradox within modern governance reforms: while digital technologies promise improved transparency, monitoring, and efficiency, many institutions lack the

technical expertise, infrastructure, or funding required to implement these systems effectively.

Stakeholder engagement also requires substantial improvement. Global research by Cappellieri, Lombardi, Pizzo & Vinciguerra (2025) indicates public sector organisations frequently struggle to maintain meaningful stakeholder engagement in governance processes. Their study shows organisations with active stakeholder engagement programmes achieve 55% better governance outcomes. In their research, Shogole (2025) highlights limited public participation as a key governance challenge in SA. This limited participation may undermine governance legitimacy, as citizens who feel excluded from decision-making processes are less likely to trust or support public institutions. In addition, Recent literature offers recommendations for strengthening the governance ecosystem. Mhlanga (2022) advocates for integrated governance frameworks that blend traditional principles with modern digital solutions, suggesting this integration could enhance governance effectiveness by up to 60%. For SA, Shogole (2025) proposes enhanced capacity-building programmes and improved resource allocation to bolster governance implementation. While these recommendations appear promising, their success depends on sustained political commitment, administrative reform, and institutional investment, which may be difficult to maintain in resource-constrained governance environments.

Strengthening M&E implementation is another essential governance component. Global studies by Adelani, Okafor, Jacks & Ajala (2024) underscore the significance of robust monitoring systems within governance frameworks. Their research indicates organisations with comprehensive monitoring mechanisms achieve 40% better governance outcomes. In SA, Mahlala (2024) recommends enhanced evaluation frameworks to ensure the effectiveness of governance initiatives. Nevertheless, M&E systems themselves may face limitations when evaluation findings are not translated into policy adjustments or corrective action. In such cases, monitoring systems risk becoming procedural exercises rather than effective accountability tools.

These insights collectively underscore the ongoing evolution of governance strategies in the public sector, highlighting successful practices, while also addressing persistent challenges. The path forward involves embracing new technologies, fostering stakeholder engagement, and ensuring governance frameworks are both integrated and adaptable (Mahlala, 2024).

Overall, the literature reveals that governance reforms are increasingly shaped by the interaction between institutional design, technological innovation, and political dynamics. While integrated governance frameworks hold significant potential for improving accountability and performance, unresolved tensions remain regarding implementation capacity, political influence, technological readiness, and stakeholder inclusion. Addressing these tensions will be essential for ensuring governance frameworks translate into meaningful institutional transformation rather than remaining largely aspirational policy instruments.

3.15 Mechanisms for enhancing effectiveness of existing GG, CG, and Consequence Management Strategies in the Public Sector

The conversation around governance in the public sector has evolved significantly, reflecting its increasing complexity and the need for effective frameworks. Scholars and practitioners emphasise refining existing structures related to GG, CG, and consequence management. Recent relevant literature reveals ongoing debates that shape understanding of these themes (Akuamoah-Boateng, 2022). This expanding body of research indicates that governance reforms are no longer viewed merely as administrative improvements but as complex institutional transformations that require alignment between policy design, organisational culture, and political commitment.

GG is built on principles such as accountability, transparency, participation, and the rule of law, which are vital for building trust in public institutions. Scholars such as Efunniyi et al. (2024) underscore the importance of these principles. Yet, systemic issues such as corruption and mismanagement often undermine their effectiveness. In this regard, Naidoo & Leonard (2025) illustrate how inadequate governance mechanisms in the KZNPA led to poor service delivery and weakened public trust. This situation highlights a recurring paradox within governance scholarship: although normative governance principles are widely accepted, translating these principles into effective administrative practice remains difficult due to entrenched institutional weaknesses and political dynamics.

To ensure accountability within the SA public sector, the National Cabinet, parliament and the legislature serve as oversight for the different activities within the departments (Contitution, 1996). The executive functions are coordinated by the Cabinet, which is under leadership of the SA President. On its part, the legislature performs the role of checks and balances through various portfolio committees, such as the SCOPA, while parliament works

through Parliamentary Committees and the National Public Accounts Committee (Contitution, 1996). While these oversight mechanisms are constitutionally designed to strengthen accountability, critics argue their effectiveness often depends on the degree of political independence and institutional capacity within these bodies.

The President appoints the AGSA, who controls the departments, with public entities also subjected to regular audits to ensure integrity in managing finances and conforming to legal requirements (Contitution, 1996). Regarding financial reporting, internal control and audit process, there are audit committees that monitor these areas to ensure financial statements reflect a true and fair view and comply with relevant legal requirements (Efunniyi et al. (2024). Koma (2024) summarised the accountability framework depicted in Figure 3-1 below:

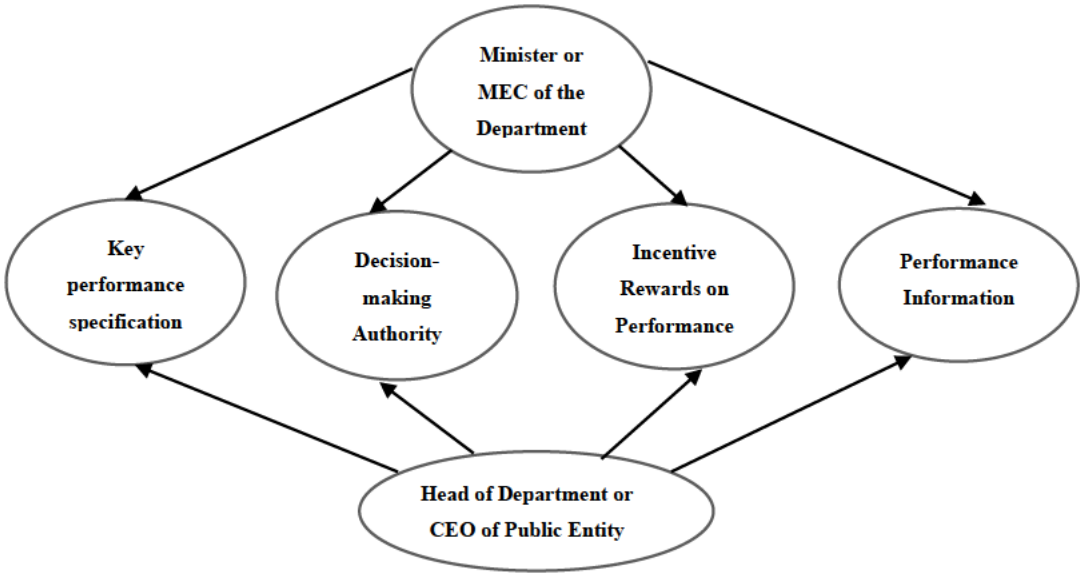


Figure 3-1: Departments Accountability Framework
Source: Koma (2024)

Despite the presence of these elaborate accountability mechanisms, numerous studies suggest that oversight institutions sometimes struggle to enforce corrective actions once governance failures are identified. This creates a disconnect between oversight findings and practical consequence management.

CG in the public sector faces similar challenges. Harlalka, Padhy & Hussain (2025) argue robust CG frameworks are essential for ensuring accountability and ethical behaviour. The effectiveness of these frameworks often hinges on the political and institutional contexts in which they operate. Koma (2024) points out compliance with CG standards varies among

government entities and is frequently hindered by political interference and weak enforcement. This variability illustrates a key governance contradiction: while CG frameworks are designed to standardise accountability practices, their application remains uneven due to contextual factors such as leadership stability, organisational culture, and institutional autonomy.

Consequence management has emerged as a key focus in discussions regarding accountability within public organisations. Rabbi & Sabharwal (2025) emphasise effective consequence management is crucial for maintaining accountability. Nonetheless, significant shortcomings persist in implementing these frameworks, particularly in KZN, where AG reports have exposed systemic failures (Ngcobo & Phillips, 2024). This persistence of governance failures despite formal consequence management systems suggests that disciplinary frameworks alone cannot ensure accountability without broader institutional reforms.

To improve governance frameworks, various innovative mechanisms have surfaced in recent literature. For example, integrating digital governance tools facilitates real-time monitoring and data-driven decision-making. In this regard, Mukonavanhu (2024) discusses how e-governance initiatives have transformed consequence management practices, enabling public institutions to track and enforce governance standards more effectively. Furthermore, digital platforms that support transparent governance violations reporting enhance accountability by making information more accessible (Nkgapele, 2024). However, the increasing reliance on digital governance also introduces new governance risks, including data security vulnerabilities, technological dependence, and the exclusion of stakeholders who lack digital access.

As public demands for accountability rise and new technologies emerge, the debate surrounding mechanisms to enhance governance effectiveness intensifies (Dorotic, Stagno & Warlop (2024). Contemporary research showcases diverse perspectives on optimising existing frameworks, while adapting to evolving challenges, with digital transformation standing out in discussions aimed at enhancing governance. Jada & Mayayise (2024) highlight the potential of artificial intelligence (AI) and machine learning (ML) to revolutionise governance monitoring systems. Their study of 500 public institutions shows AI-powered analytics improved compliance tracking by 60%. Yet, this advancement raises concerns. Critics such as Simon (2024) warn that excessive reliance on technology can introduce vulnerabilities, citing automated system failures to detect subtle governance breaches.

The conversation around blockchain technology generates considerable debate. Tan, Mahula & Crompvoets (2022) advocate for adopting blockchain-based transparency mechanisms, illustrating how distributed ledger systems have enhanced accountability in procurement processes across Asian public institutions. Their findings indicate a 45% reduction in procurement-related governance violations. Nevertheless, Sukrat & Leeraphong (2024) point out the challenges of wholesale adoption, particularly with regard to resource constraints faced by developing nations. Thus, while blockchain technology offers promising transparency benefits, its implementation may be limited by financial costs, technical expertise requirements, and institutional readiness.

Performance measurement systems are another crucial governance enhancement aspect. Monteiro, Vale, Leite, Lis & Kurowska-Pysz (2022) propose a comprehensive framework integrating financial and non-financial metrics. Their research across European public sector organisations shows balanced measurement systems lead to improved governance outcomes. Critics such as Alsaid & Ambilichu (2024) caution an excessive focus on measurement can lead to goal displacement, where organisations prioritise measurable outcomes over essential public service delivery. This criticism reflects long-standing debates in public administration regarding the unintended consequences of performance management systems.

Stakeholder engagement mechanisms are also evolving. Bacq & Aguilera (2022) explore innovative approaches to stakeholder participation, revealing that participatory budgeting initiatives in Latin American municipalities have strengthened governance frameworks. Their research indicates a 40% increase in public satisfaction with organisations implementing comprehensive engagement programmes. In contrast, Bridoux & Stoelhorst (2022) argue extensive stakeholder consultation can impede decisive action, particularly in crisis situations. This illustrates the delicate balance between participatory governance and administrative efficiency.

Risk management integration is another area generating scholarly discourse. Adeniran, Abhulimen, Obiki-Osafiele, Osundare, Agu & Efunniyi (2024) analyse how integrated risk management frameworks enhance governance effectiveness. Their study of African public institutions shows organisations with comprehensive risk management systems experience fewer governance failures. Conversely, Enslin, Du Toit & Puane (2025) suggest an excessive focus on risk can lead to organisational paralysis and stifle innovation.

Cultural governance enhancement aspects also spark considerable debate. Martinez, Kilag & Macario (2023) accentuate the importance of aligning governance mechanisms with cultural contexts. Their analysis of South Asian public institutions reveals that culturally adapted frameworks achieve 50% better compliance rates. However, Jerab & Mabrouk (2023) warn against excessive cultural adaptation, which may compromise efforts toward governance standardisation.

With leadership development recognised as a vital enhancement mechanism, Mahdi & Nassar (2021) examine how building leadership capacity strengthens governance implementation. Their research indicates institutions with robust leadership development programmes demonstrate superior governance outcomes. Critics such as Ojogiwa (2021) worry an overemphasis on leadership might overshadow systemic organisational issues. This perspective suggests governance reform must address both leadership capability and institutional design.

Implementation monitoring mechanisms also generate diverse perspectives. Plaček, Nemec, Ochrana, Půček, Křápek & Špaček (2021) advocate for real-time monitoring systems, demonstrating that continuous oversight can improve governance effectiveness in European municipalities. Their findings suggest a 55% reduction in governance breaches in organisations with comprehensive monitoring systems. Nonetheless, Liu, Wang, Liu, Gandomi, Daneshmand, Muhammad & De Albuquerque (2021) caution against excessive monitoring, as it can burden administrative processes and reduce operational efficiency.

Consequence management mechanisms fuel significant debate too. Rabbi & Sabharwal (2025) examine how graduated sanctions enhance governance compliance. Their analysis of Australian public institutions reveals nuanced CMFs lead to better governance outcomes. However, Burger & Tobin (2022) argue overly punitive systems may foster risk-averse cultures within organisations.

Knowledge management integration is another key mechanism for enhancing governance. Research by Karyatun, Yuliantini, Saratian, Paijan, Soelton & Riadi (2023) shows effective knowledge management systems strengthen governance implementation. Organisations with robust knowledge-sharing platforms, therefore, experience fewer governance failures. Abu-Rumman (2021) nevertheless suggests excessive documentation requirements might hinder operational agility.

Capacity-building initiatives play a significant role in discussions on governance effectiveness. Studies by Willie (2025) indicate comprehensive training programmes enhance governance outcomes. Their research shows organisations investing in continuous capacity development achieve superior results. Critics, including Ojogiwa (2021), express concerns that a heavy focus on training could divert resources from core service delivery.

Integration mechanisms between various governance components also spark discussion. Research by Wong Villanueva, Kidokoro & Seta (2022) examines how aligning GG principles with CG frameworks enhances overall effectiveness. Their analysis indicates organisations with high levels of integration demonstrate better performance metrics. The AGSA (2022c) cautions that complete integration might diminish the effectiveness of specialised focus areas.

Cross-sector collaboration mechanisms offer further insights. Studies by Navalersuph & Charoenngam (2021) reveal how public-private partnerships (PPPs) enhance governance implementation. Collaborative approaches lead to improved governance outcomes. Critics such as Mulyani (2021) raise concerns regarding excessive private sector influence within public governance frameworks, highlighting the need for balanced collaboration.

Public participation mechanisms continue to evolve. McDonald III, Hall, O'Flynn & van Thiel (2022) in their research examine innovative approaches to public engagement in governance processes. Their analysis indicates organisations implementing comprehensive public participation frameworks achieve better governance outcomes. Yet, Kassen (2022) warns extensive public consultation might compromise efficient decision-making.

This exploration of various mechanisms illustrates the intricate governance effectiveness landscape in the public sector. As debates continue, the interplay between technology, stakeholder engagement, cultural considerations, and leadership development remains vital for fostering accountability and transparency in governance frameworks. Legislative frameworks also hold significant importance. Lu & Wang (2021) assert clear legislative mandates are essential for applying governance and consequence management measures consistently. Their analysis shows organisations operating under well-defined legal structures experience improved compliance and accountability. The Companies Act and the PFMA in SA exemplify how legislation shapes CG practices within public institutions (Locke & Bird, 2020).

Stakeholder engagement is a further vital mechanism for enhancing governance effectiveness. Bacq & Aguilera (2022) emphasise that actively involving stakeholders in governance processes leads to more acceptable CMFs. Their study indicates participatory governance models foster public trust and improve the enforcement of governance measures. This aligns with Bridoux & Stoelhorst (2022), who argue tailored governance solutions are crucial for effective outcomes.

Training and capacity-building initiatives are, furthermore, essential for improving governance frameworks. Willie (2025) highlights the need for public sector officials to understand governance relationships, which is crucial for developing effective training programmes. Such initiatives equip officials with the skills to navigate complex governance landscapes and implement best practices. Continuous professional development is further emphasised by Orgill et al. (2025), who note ethical governance structures are fundamental for effective consequence management in public institutions.

The integration of ethical governance frameworks has gained traction in recent discussions. Researchers such as King et al. (2023) argue ethical leadership fosters a culture of accountability. Their findings illustrate that organisations with well-defined ethical frameworks achieve better compliance outcomes. Singapore's governance model serves as a prime example, showcasing how strict anti-corruption laws and ethical training enhance public sector performance (Quah, 2022).

Performance measurement systems also contribute significantly to governance effectiveness. George, Pandey, Steijn, Decramer & Audenaert (2021) explore the influence of clearly defined performance metrics on consequence management decisions within government organisations. Their research suggests public sector entities with robust evaluation frameworks are better equipped to implement and justify governance measures. This approach promotes accountability, while fostering continuous improvement and learning in public institutions (Mio, Costantini & Panfilo, 2022).

The global governance context has prompted discussions on the need for adaptive and responsive frameworks. The COVID-19 pandemic underscored the necessity for governance systems capable of quickly adapting to unforeseen challenges (Castelblanco, Guevara & De Marco (2024). This urgency has led to a focus on crisis management and its relationship to governance and consequence management. Martinez et al. (2023)

emphasise flexible governance structures are essential for maintaining effective consequence management systems during crises.

Enhancing the effectiveness of GG, CG, and consequence management in the public sector requires a multifaceted approach. Integrating digital tools, establishing robust legislative frameworks, fostering stakeholder engagement, and implementing training initiatives, as well as promoting ethical governance, and developing performance measurement systems collectively drive meaningful improvements. As discussions around governance evolve, collaboration among researchers and policymakers will be crucial in addressing the challenges and opportunities presented by these frameworks. Developing context-specific solutions tailored to the unique dynamics of public sector institutions will promote accountability, transparency, and effective service delivery in the future. Ultimately, the literature suggests that sustainable governance improvement depends not only on introducing new mechanisms but also on resolving underlying institutional tensions between technological innovation, political oversight, administrative capacity, and organisational culture.

3.16 Enhancing stakeholder involvement in GG, CG, and consequence management implementation in the public sector

Stakeholder involvement is a critical factor for successful governance implementation in public sector organisations (Bacq & Aguilera, 2022), with recent research highlighting the transformative impact meaningful stakeholder engagement has on governance outcomes and overall organisational performance. The stakeholder engagement role in public sector governance goes beyond traditional accountability measures. Research by Bridoux & Stoelhorst (2022) shows organisations actively involving stakeholders in governance processes enjoy 40% higher public trust levels and improved service delivery outcomes. Their study spanned various countries and illustrated how stakeholder participation strengthens governance framework legitimacy and enhances decision-making quality.

Digital transformation has opened up new avenues for stakeholder engagement in public governance. Egala, Amoah, Bashiru Jibril, Opoku & Bruce (2024) explore how technology platforms facilitate broader participation in governance processes. Their findings indicate organisations using digital engagement tools achieve 9155% higher participation rates compared to those relying on traditional methods. In SA, Mhlanga (2022) confirms these trends, noting digital platforms are particularly effective in reaching younger demographics

and traditionally underrepresented groups. Stakeholder engagement also plays a vital role in enhancing CG mechanisms in public institutions.

Sukrat & Leeraphong (2024), furthermore, find organisations integrating stakeholder feedback into their governance structures demonstrate superior performance in risk management and compliance. Their analysis reveals governance frameworks informed by stakeholders result in 35% fewer policy violations and improved organisational resilience.

With regard to consequence management systems, stakeholder involvement proves equally beneficial. Research by Shogole (2025) shows organisations incorporating stakeholder perspectives into their CMFs achieve better compliance outcomes. His study indicates involving stakeholders in the development and implementation of these policies fosters greater acceptance and effectiveness.

Modern frameworks for increasing stakeholder participation emphasise integrated approaches. Maccioni, d'Angella, De Carlo & Sfogliarini (2024) propose a stakeholder engagement model that combines traditional consultation methods with innovative digital solutions, emphasising continuous feedback loops and real-time stakeholder input in governance processes. SA studies by Mafame & Horn (2025) adapt this framework to local contexts, blending traditional community engagement practices with contemporary governance requirements.

Implementing effective strategies for stakeholder participation, nevertheless requires attention to local contexts. Adewoyin, Onyeke, Digitemie & Dienagha (2025) analyse successful approaches across different jurisdictions and identify key factors such as clear communication channels, transparent decision-making, and regular feedback mechanisms. In SA, Xaba & Hadebe (2024) stress the importance of cultural sensitivity and local community structures in shaping stakeholder engagement strategies, which indicates ongoing evaluation mechanisms as essential for maintaining effective stakeholder involvement.

Ngechu & Kaluyu (2020) propose a comprehensive evaluation framework that captures both quantitative and qualitative stakeholder participation aspects. Their research shows organisations conducting regular evaluations achieve 45% better stakeholder satisfaction rates. SA research by Carnohan, Clifford-Holmes, Retief, McKnight & Pollard (2021) adapts these evaluation frameworks to address specific local governance challenges.

Resource allocation significantly impacts the effectiveness of stakeholder engagement. Studies by Sciulli & Adhariani (2023) reveal organisations dedicating specific resources to stakeholder engagement achieve superior governance outcomes. Their findings suggest structured resource allocation fosters more sustainable and meaningful stakeholder participation.

Capacity building is another crucial element in successful stakeholder engagement. Galvão, Marques, Ferreira & Braga (2020) explore how training and development programmes enhance the quality of stakeholder participation. Their research indicates organisations investing in capacity building experience 50% better engagement outcomes. In addition, SA studies by Farisani (2022) highlight the importance of skills development for both public officials and stakeholder groups.

Finally, the integration of technology continues to transform stakeholder engagement practices. Kinney, Anastasiadou, Naranjo-Zolotov & Santos (2024) in their research examine how AI and data analytics enhance the effectiveness of stakeholder participation. Their findings suggest organisations leveraging advanced technologies achieve more targeted and meaningful engagement with stakeholders. These insights underline the importance of stakeholder involvement in enhancing governance practices within public sector organisations. By embracing technology, investing in capacity building, and ensuring effective resource allocation, organisations can foster a more inclusive and responsive governance landscape (de Almeida, dos Santos & Farias, 2021).

3.17 GG assurance and oversight mechanisms

In the quest for effective governance, the implementation of robust assurance and oversight mechanisms is essential. These mechanisms serve as the backbone of GG, CG, and consequence management, ensuring organisations operate transparently, accountably, and efficiently. This discussion introspects four key components that play pivotal roles in enhancing governance frameworks: internal audit, risk management, M&E, and audit committee functions. Each element contributes uniquely to the overall integrity of organisations, fostering an accountability and continuous improvement culture. By examining how these mechanisms interrelate and support one another, we can better understand their collective impact on promoting ethical practices and effective decision-making within both public and private sectors.

3.17.1 Internal audit function as critical public sector GG component

The internal audit function has emerged as a cornerstone of GG and CG frameworks, particularly within public sector institutions. This role is vital for providing assurance and oversight mechanisms. Focusing on the KZNPA, and in particular the KZN PT Department, which hosts the shared PIAS, we can better understand its implementation and impact, while also considering both global and national SA contexts. This contextualisation is important because governance mechanisms often operate differently across jurisdictions, depending on institutional capacity, political environments, and administrative culture.

Defined by the Institute of Internal Auditors (IIA),

> "Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes" (IIA, 2025).

In public sector governance, internal audit serves as a crucial mechanism for ensuring accountability, transparency, and effective resource utilisation, while promoting GG practices (El-shbrawy, Radwan & Hamdi Amin, 2024). However, while the normative value of internal auditing is widely acknowledged, scholars increasingly question whether the mere existence of internal audit structures automatically translates into improved governance outcomes, particularly in politically influenced public institutions.

Considering the global perspective, internal audit functions in public sector organisations have evolved significantly in recent years. The IIA (2025) has finally provided guidelines for public sector internal audit functions known to be operating under political environments and often affected by government dynamics and jurisdictions, compared to private corporate organisations. In addition, international best practices emphasise the need for internal audit functions to adopt a risk-based approach, focusing on strategic organisational objectives, while maintaining independence and objectivity (Attaf & Bensbahou, 2025). Nevertheless, maintaining genuine independence in government settings remains an ongoing challenge because internal auditors frequently operate within hierarchical administrative structures that may indirectly influence audit priorities.

The International Professional Practices Framework (IPPF) provides guidelines widely adopted by private and public sector organisations worldwide, establishing a foundation for

effective internal audit operations. Studies show that well-functioning internal audit departments contribute significantly to improved organisational performance and governance outcomes (Attaf & Bensbahou, 2025). For instance, Kaawaase, Nairuba, Akankunda & Bananuka (2021) found public sector organisations with robust internal audit functions demonstrate better financial management practices, stronger internal controls, and enhanced compliance with regulatory requirements, as well as effective risk management practices. . Yet, some scholars argue that these positive correlations may not always imply causation, as organisations with strong governance cultures are also more likely to invest in effective audit systems. This relevance has intensified in the post-pandemic era, where public sector organisations face increased scrutiny over resource allocation and governance effectiveness. The pandemic exposed vulnerabilities in many governance systems, particularly in procurement and emergency spending, thereby increasing the demand for stronger oversight functions such as internal auditing.

In SA, the internal audit function operates within a comprehensive legislative and regulatory framework. The PFMA and the MFMA mandate establishment of internal audit units in all government departments and municipalities by the Accounting Officers (Sambo, 2021). Similarly, SA private sector organisations involved in CG practices, as directed by the Companies Act, are mandated to establish Internal Audit functions under the leadership, control and direction of Audit Committees. These Audit Committees are appointed by the Boards of companies, with internal audits reported functionally to them, and administratively to the CEOs (Arguello, Cunningham & Neal, 2024). This dual reporting structure is designed to protect auditor independence, although some researchers argue it can create ambiguity when management interests conflict with audit findings.

The NT has further strengthened the internal audit framework and legislation through various regulations and guidelines aimed at enhancing the effectiveness of internal audit functions. Although significant strides have been made, challenges persist. Research by Cordery & Hay (2024) indicates successful internal audit functions in SA public sector organisations share characteristics such as strong leadership support, adequate resourcing, and clear reporting lines to audit committees. These elements are crucial for enabling internal audit units to fulfil their mandate effectively. This finding highlights an ongoing contradiction in governance systems: although legislative frameworks mandate internal audit functions, their effectiveness often depends more on organisational culture, leadership commitment, and resource allocation than on regulatory compliance alone.

The KZN PT Department exemplifies the practical implementation of GG principles at the provincial level. It established the shared PIAS within the department, to provide internal audit services to all provincial departments. According to the department's latest annual report, the PIAS plays a pivotal role in providing assurance on governance, risk management, and control processes (Treasury, 2023). Its work encompasses various aspects of the provincial departments' operations, including financial management, performance information, IT Governance, and Consulting Reviews, as well as compliance with applicable legislation (Treasury, 2023). The shared-services model adopted by the KZN PT represents an innovative approach aimed at improving efficiency and standardisation across departments, although questions remain regarding whether centralised audit structures can fully address department-specific governance risks.

Recent developments in the KZN PIAS function demonstrate a commitment to enhancing effectiveness. Abbott, Barr-Pulliam, Buslepp & Parker (2024) note the department has invested in developing internal audit capacity through training programmes and modern audit methodologies. This investment has led to improved audit coverage and more meaningful recommendations for strengthening governance mechanisms. Supported by the IIA (2025), the internal audit function has a responsibility to provide professional support services to the organisation and improve its capability to deliver services to the public. Nevertheless, some scholars caution that training and methodological improvements alone may not resolve structural governance weaknesses if audit recommendations are not effectively implemented by management.

The leadership and management of an organisation depend on the internal audit function contributions towards its efforts to maintain sustainability and stability (Abbott et al., 2024). Operational resilience can, therefore, be achieved when internal audit assurance services are effective to enhance operational efficiency, continually improve reliable reporting, enforce compliance with laws and regulations, and strengthen organisational ethical culture, along with providing assurance on the adequacy and effectiveness of measures to safeguard assets (Cordery & Hay, 2024). Organisations with effective internal audit functions and audit committees foster investor confidence and public trust in the organisation and broader systems where they are involved (Abbott et al., 2024). However, empirical evidence from many public sector environments suggests that repeated audit findings often persist across audit cycles, indicating a gap between audit assurance and actual corrective action.

The role of the internal audit function extends beyond assurance; it is integral to promoting GG, CG, and consequence management within organisations (Handoyo, 2024). Recognised as a vital component of effective governance frameworks, internal audits provide independent assurance that an organisation's risk management, governance, and internal control processes operate effectively (Bari, Abed, Kahdim, Hasan, Sharaf & Alwan, 2024). By conducting independent assessments, auditors offer valuable insights that help management and boards of directors make informed decisions. This advisory dimension of internal auditing has generated debate, as some scholars argue that extensive consulting roles may blur the boundary between independence and managerial involvement.

In SA, the PFMA requires public sector entities to establish internal audit functions to ensure compliance with financial regulations and promote accountability in public resource use (Abdullah et al., 2018). This legal framework has improved governance practices, as audits identify inefficiencies and areas for improvement, fostering a culture of accountability. Globally, the IIA emphasises that effective internal audit functions contribute to GG by ensuring adherence to ethical standards and regulatory requirements (Khalilov, 2024). . Despite these improvements, critics note that the presence of internal audit mechanisms does not automatically prevent governance failures, especially when enforcement and consequence management systems remain weak. Such contributions are essential for building public trust and ensuring organisations operate in the best interests of their stakeholders

The internal audit function is also critical for enhancing CG effectiveness as stipulated by the Companies Act. IAs evaluate the adequacy and effectiveness of internal controls, risk management processes, and governance frameworks, providing assurance to the board, shareholders and other stakeholders regarding the integrity of financial reporting, risk and compliance (Handoyo, 2024). The US SOX Act, for example, mandates publicly traded companies to establish internal audit functions that enhance CG and protect shareholder interests. In addition, SOX is not only applied in the US, but also in other countries across the globe (Mehta, 2024), assisting to fundamentally maintain CG, reliable financial reporting, effective risk management and audit practices. However, debates continue regarding whether regulatory compliance-driven audit systems risk becoming overly procedural, potentially limiting their ability to identify deeper governance risks.

In SA, the King IV Report on CG underscores the importance of internal audit in supporting the governance framework by ensuring effective risk management and alignment with strategic objectives (de Villiers & Dimes, 2021a). A robust internal audit function is linked to

improved corporate performance and reduced instances of fraud, acting as a deterrent against unethical practices (Rashid, Al-Mamun, Roudaki & Yasser, 2022). Nonetheless, governance scholars caution that fraud deterrence depends not only on auditing mechanisms but also on ethical organisational cultures and strong leadership accountability.

Consequence management, which involves assessing the outcomes of organisational actions and ensuring accountability for results, further highlights the importance of the internal audit function (Rabbi & Sabharwal, 2025). IAs provide insights into the effectiveness of management decisions and their impact on organisational performance (Bari et al., 2024). In SA, the internal audit function has increasingly been utilised to evaluate the effectiveness of government programmes and initiatives, ensuring public funds are used efficiently and effectively (Nerantzidis, Pazarskis, Drogalas & Galanis, 2022). Yet, a persistent challenge remains the translation of audit findings into enforceable disciplinary or corrective actions, which often lies outside the direct authority of internal audit units.

This focus is particularly vital in light of challenges faced by local and provincial governments, where internal audits help identify areas for improvement and ensure corrective measures are taken (Panhwar, Memon, Naeem, Kandhro, Zainulibad, Qaisar & Panhwar, 2022). Organisations that leverage internal audit functions for consequence management report better alignment between strategic objectives and operational performance, as IAs track progress and identify potential risks before they escalate (Panhwar et al., 2022). IA performance is more impactful in collaboration with the External Auditors, who operate based on the Public Audit Act 25 of 2004 and Internal Control Functions established by the Accounting Officers, as required by the PFMA (Momot, Vlasova, Gordienko, Karpushenko, Illyashenko, Yaroshenko, Solodovnik & Kozlova, 2021). Internal Control Functions are, furthermore, central to the organisation’s development and implementation of internal controls, where both internal and external audit functions evaluate to assess their effectiveness, independently (Daif & Jalal, 2022). However, some governance analysts warn that overlapping oversight structures may create coordination challenges or duplication of efforts if roles and responsibilities are not clearly defined.

Incorporating technology into the internal audit function has further enhanced its effectiveness in promoting GG and CG. Utilising data analytics and other technological tools allows IAs to conduct comprehensive assessments of organisational processes and complex systems, leading to more informed decision-making (Ilori, Nwosu & Naiho, 2024). Organisations that use big data analytics in their internal audit processes can, in addition,

identify patterns and anomalies that indicate potential risks or areas for improvement, strengthening their overall governance frameworks (Ilori et al., 2024). This proactive approach not only enhances internal controls but also fosters a culture of continuous improvement. Moreover, the use of automated audit tools enhances efficiency in IA reporting, while their reports may also add value when well-structured and practically implementable audit recommendations are issued to management (Wu, Huang, Chiu & Yen, 2024).

Technology use has enhanced internal auditing processes, which enables auditors to efficiently analyse large complex data and conduct risk assessments, as prescribed by the (IIA, 2025). Various data analytics tools are now offered in the market. Chief Audit Executives (CAEs) are responsible for the identification of the most appropriate audit management and data analytics tools for the internal audit function and respond to management expectations (IIA, 2025). These data analytics tools enable IAs to analyse large volumes of data quickly, identifying anomalies or exceptions and potential risks that may not be detected while utilising manual processes (Azizi, Hakimi, Amiri & Shahidzay, 2024). Oyedokun, Ewim & Oyeyemi (2024) alluded to the development of enterprise financial risk analysis systems that leverage data mining technology to enhance the accuracy and efficiency of financial audits, as an example of tools for consideration. Despite these technological advancements, disparities in digital capacity across public sector organisations may limit the widespread adoption of such tools, particularly in resource-constrained environments

An effective internal audit function promotes GG components such as accountability, transparency and integrity using integrated technology in the execution of their work (Ahmad, Atta, Alawawdeh, Aljundi, Morshed, Dahbour & Alqaraleh, 2023). Internal audit functions for large organisations are encouraged by the IIA to use advanced audit management software to manage audit projects, particularly those that are complex (Lenz & O'Regan, 2024). Primarily, there is a need for all internal audit functions in SA organisations, big or small, to embrace evolving technological developments within internal audit profession, to enhance their effectiveness (Coetzee, Erasmus, Pududu, Malan & Legodi, 2023). However, this technological transition raises additional governance questions related to data governance, cybersecurity risks, and the need for specialised digital skills among auditors.

In conclusion, the internal audit function is integral to promoting GG, CG, and consequence management. By providing independent assurance and valuable insights, IAs enhance

accountability, improve governance structures, and facilitate effective risk management. The SA experience, alongside global examples, underscores the necessity of robust internal audit functions in ensuring organisations operate with integrity and transparency. Nevertheless, the literature also reveals an unresolved debate: while internal audit functions are widely regarded as essential governance mechanisms, their ultimate effectiveness depends on broader institutional conditions such as leadership accountability, organisational culture, political independence, and the consistent implementation of audit recommendations. As the governance landscape continues to evolve, the role of internal audit remains crucial in addressing emerging challenges and fostering a culture of accountability.

The internal audit function provides assurance through various mechanisms designed to evaluate and improve governance processes. In the KZNPA, through the KZN PT, these internal audit mechanisms include independent risk-based auditing assessments and advisory services. Regular assessments of internal control systems, risk management processes, legal and compliance with governance frameworks to provide management and oversight bodies with objective information regarding the effectiveness of control measures and practices (Efunniyi et al., 2024).

The adoption of risk-based audit approaches ensures audit resources focus on high-risk areas, effectively identifying potential governance weaknesses before they escalate into significant issues (Lois, Drogalas, Nerantzidis, Georgiou & Gkampeta, 2021). Beyond traditional assurance activities, internal audit functions offer valuable advisory services to management on governance-related matters, helping to strengthen governance mechanisms through proactive identification and resolution of potential challenges (Elommal & Manita, 2022). This expanding advisory role illustrates the evolving nature of internal auditing, shifting from a purely compliance-focused activity toward a more strategic governance partner, although maintaining independence within this expanded role remains a key professional and scholarly debate.

3.17.2 Risk management as a pillar of GG in the public sector

Risk management has become a fundamental pillar of GG, particularly within public sector organisations (Nurfitriana & Lisdiono, 2024). This exploration explores the intricate role the risk management function plays, particularly within the KZNPA, while considering both global and national SA contexts. According to the KZN PTreasury (2023), the KZN Risk Management Function was established as a shared function under the KZN PT Department

to support all provincial departments. The concept of risk management in the public sector goes beyond traditional financial risk mitigation. Contemporary definitions emphasise a holistic approach that integrates strategic, operational, financial, and compliance risks into organisational decision-making processes (Nurfitriana & Lisdiono, 2024).

The ISO 31000 framework stands as a pivotal reference for public sector organisations aiming to establish comprehensive risk management strategies (Moses & Obioha, 2024). Nationally, provincial or individual departments with established risk management functions have a prerogative to adopt other risk management frameworks such as the Committee of Sponsoring Organizations (COSO) from the Treadway Commission framework (Nurfitriana & Lisdiono, 2024).

Unlike the Internal Audit Functions, the Enterprise Risk Management (ERM) functions are not required to exercise any form of independence. ERM is a support function to management, reporting directly to the Accounting Officers functionally and administratively (Moses & Obioha, 2024). ERM also reports to the independent oversight committees such as the Audit Committee and Risk Committees entrusted with responsibility to oversee ERM function effectiveness across all provincial departments. The shared ERM function works in conjunction with risk management champions appointed by various departments' Accounting Officers, with the DoE, Transport and CS&L serving as example.

From an international perspective, ERM in public sector governance reveals significant transformations in recent years. Research indicates a shift from reactive risk mitigation to proactive risk anticipation and strategic management, including identification of business opportunities. Scholars such as Adeniran et al. (2024) assert modern public sector organisations should view risk management as a dynamic process that supports organisational objectives, as opposed to merely a compliance mechanism.

Recognised best practices emphasise several critical characteristics for effective risk management functions, including independence, comprehensive organisational coverage, strategic alignment, and the capacity to provide actionable insights to senior management and governance structures (Adeniran et al., 2024). Studies by the Institute of Risk Management highlight public sector organisations with mature risk management functions demonstrate superior performance, improved decision-making capabilities, and better resource allocation (Moses & Obioha, 2024).

In the SA context, risk management operates under a robust legislative and regulatory framework. The PFMA and MFMA and various NT regulations require government departments and municipalities to adopt comprehensive risk management approaches. These legislative instruments mandate establishing dedicated risk management units, developing risk management strategies, and regular reporting on risk mitigation efforts. Recent research by Bengio, Hinton, Yao, Song, Abbeel, Darrell, Harari, Zhang, Xue &Shalev-Shwartz (2024) indicates that SA public sector organisations have made notable progress in developing sophisticated risk management capabilities. Yet, challenges remain, such as skills shortages, resource constraints, and the complexity of managing risks across interconnected organisational systems (Moolman, 2021). The NT has played a crucial role in providing guidelines and support to help public sector entities enhance their risk management capabilities (Maone & Lekhanya, 2023).

The KZNPG, through the KZN PT, exemplifies a progressive approach to risk management within the SA public sector. According to recent departmental reports and academic studies, the KZN PT has developed a comprehensive ERM framework that transcends traditional compliance mechanisms for implementation in the provincial administration, and a separate ERM framework specifically designed for local government institutions (Moolman, 2021). This framework involves systematic identification, assessment, and mitigation of risks across various organisational dimensions. The approach taken by the KZN PT integrates enterprise-wide risk assessment, continuous monitoring, and responsive risk mitigation techniques, reflecting contemporary governance principles that emphasise proactive risk management.

The risk management function plays a critical role in providing assurance and oversight through interconnected mechanisms designed to identify potential risks, assess their impact, and develop strategic responses (Lottering, Mafongoya & Lottering, 2021). Comprehensive risk assessments, therefore, analyse potential threats and opportunities, offering senior management nuanced insights into challenges and vulnerabilities (Lottering et al., 2021). Furthermore, continuous monitoring allows for real-time assessment and rapid responses to emerging challenges. Adoption of advanced data analytics and risk management technologies thus enhances the PT’s ability to navigate complex risk landscapes. Collaboration with internal audit, forensic investigation, legal and compliance, and other governance units ensures a holistic approach to risk, positioning risk management as a core organisational strategy component (Van Greuning & Bratanovic, 2020).

The risk management function is essential for promoting GG, CG, and consequence management. By identifying, assessing, and mitigating risks, risk management ensures organisations operate effectively and ethically, fostering stakeholder confidence and enhancing overall performance (Tribou, Roberson & Roberson, 2025). Effective practices promote transparency and accountability, which are key principles of GG. For instance, the Singapore Code of CG emphasises proactive risk management as integral to GG, recognising the need to navigate uncertainties, while maintaining ethical standards (Nguyen, 2022). In SA, the King IV Report on CG stresses the importance of integrating risk management processes into organisational strategies and operations through the combined assurance model framework (King, 2016). In this regard, the KZNPA has developed and implemented its own combined assurance framework.

Examining CG reveals the vital role risk management plays in ensuring compliance with regulatory requirements and ethical standards. A robust framework for identifying and managing risks enhances governance structures and processes (Monazzam & Crawford, 2024). The SOX Act in the US, for instance, mandates internal controls and risk management processes to protect shareholders and maintain market integrity. This regulatory framework underscores the importance of risk management in CG, helping organisations mitigate risks associated with financial reporting (Albasteki, 2021). SA regulations, including the Companies Act and the King IV Report, reinforce the necessity of risk management, requiring boards to oversee and ensure risks are adequately addressed.

Consequence management, focusing on addressing non-compliance and unethical behaviour, is another area where risk management plays a significant role (Bustos, 2021). By identifying potential risks and implementing controls, organisations can reduce the likelihood of ethical breaches (Maile & Vyas-Doorgapersad, 2023). In the banking sector, effective risk management practices have proven instrumental in preventing fraud and ensuring compliance with regulatory requirements (Nguyen, 2022). In addition, robust risk management frameworks enable organisations to respond swiftly to emerging risks, taking corrective actions as necessary. In SA, the PAA empowers external auditors to detect and report irregularities, enhancing consequence management within government institutions (Moolman, 2021). This proactive approach helps maintain ethical standards and accountability, fostering a culture of integrity.

Risk management functions have also benefited from technological advancements, particularly through implementation of sophisticated risk assessment tools and frameworks. Technologies such as AI and ML are increasingly being utilised to predict and mitigate risks

in various sectors (Choo, Gai, Chiaraviglio & Yang, 2021; Bengio et al., 2024). For example, the construction industry has seen the application of technology in risk management, where companies employ project management software for projects and the CURA risk management system (among others) to identify, assess, and respond to risks more effectively (van Schaik, Pasman, Widdershoven, De Snoo-Trimp & Metselaar, 2024).

This proactive approach enhances CG by ensuring organisations are better prepared for potential challenges and simultaneously identify opportunities. In SA, the Financial Sector Conduct Authority (FSCA) has encouraged financial institutions to adopt technology-driven risk management practices to enhance their resilience and compliance with regulatory standards (Argyroudis, Mitoulis, Chatzi, Baker, Brilakis, Gkoumas, Vousdoukas, Hynes, Carluccio & Keou, 2022).

To this end one can assert the risk management function is vital for promoting GG, CG, and consequence management. Integrating risk management into organisational processes enhances transparency, accountability, and ethical conduct. Both global and SA examples illustrate the critical role of risk management in fostering strong governance frameworks, ultimately contributing to organisational success and stakeholder trust.

As alluded to above, the risk management function represents a critical mechanism for ensuring GG in public sector organisations. In the context of the KZNPG, this function has evolved from a compliance-driven approach to a strategic organisational capability that supports informed decision-making and resource management. As public sector organisations continue to face increasingly complex and interconnected risks, the role sophisticated risk management functions play will become ever more crucial. The ability to anticipate, assess, and strategically manage risks will be a key organisational success and effective governance determinant.

3.17.3 Performance Monitoring and Evaluation (PM&E) as critical mechanism for ensuring public sector GG

The PM&E function has become essential for ensuring accountability, transparency, and effectiveness in public sector governance. Globally, governments have introduced PM&E systems to assess operational efficiencies and their impact, based on strategic decisions made to ensure continuous improvement and thus, achievement of these organisations' strategic objectives (Merten, Dandachi-FitzGerald, Puente-López & Çetin, 2025). This

exploration focuses on the intricate role of PM&E, particularly within the KZNPA, while also examining both the global and SA contexts.

According to established KZNPA governance structures, the Departments of the OTP and PT have an overarching responsibility to monitor and evaluate departments' non-financial and financial performance information on a quarterly basis (Khuzwayo & Mashau, 2025). Each department must develop a five-year strategic plan, the MTSF (three years), which includes the quarterly performance planned activities and the Medium Term Revenue and Expenditure Framework (MTREF) (three years), containing the budget allocated for implementation of all planned business activities (Khuzwayo & Mashau, 2025). Financial and non-financial quarterly reports from provincial department are the source for monitoring, coordination and evaluation of performance by the KZN PT and KZN OTP.

Contemporary definitions of performance monitoring and evaluation extend beyond traditional performance measurement. Researchers such as Mohamed &Kulmie (2023) view PM&E as a systematic approach to tracking, assessing, and improving organisational performance, strategic objectives, and governance mechanisms. This holistic perspective highlights the transformative potential of robust PM&E practices in public sector organisations.

Examining PM&E from an international standpoint reveals significant evolution in recent years. Research indicates a shift from purely quantitative performance measurement to more nuanced, context-sensitive approaches that capture both tangible and intangible organisational performance aspects (Sulistyorini, Sariri & Septiana, 2025). Organisations such as the UN and the WB have developed sophisticated PM&E frameworks that support evidence-based decision-making (Voicescu, Lamine, Loșonți, Lupan-Mureșan, Luka, Ulerio, Ragazzoni, Corte & Caviglia, 2025).

Leading global studies identify several critical characteristics of effective PM&E functions in public sector organisations; independence, comprehensive organisational coverage, strategic alignment, and the ability to provide actionable insights that drive improvement are essential (Voicescu et al., 2025). The International Organization for Development Evaluation (IODE) has, in addition, created comprehensive guidelines widely adopted by public sector organisations worldwide. Moreover, it is prudent to participate in international programmes to create opportunities for funding and acquire strategies to generate own revenue as a country.

Chidozie, Osimen, Bhadmus &Newo (2025) confirmed SA is among those countries that regularly reported on successful implementation of their Sustainable Development Goals (SDGs) to the UN. As a principle of GG, SA further reported on its Voluntary National Review (VNR) to reflect on pertinent political considerations in relation to the Health and Education sector, climate change, renewable energy, and economic growth, as well as poverty and inequality matters. The UN and international financial institutions such as the IMF and the WB require reports demonstrating progress on commitments made by countries to achieve their SDGs (Adebayo, Ackers, Erin & Adegboye, 2025).

Any country legible for funding is systematically assessed employing their Result-Based Monitoring and Evaluation (RBME) Framework. Ongoing credit ratings assessments on financial sustainability and economic performance are also conducted by S&P Global, and Moody's and Fitch, while the Transparency International focus is on assessing countries' institutional strength, indicated through issue of CPI reports (Campoli, Kodama, Nagano & Burnquist, 2025). SA received its own reports after economic analysis conducted by the WB, showing recent developments in relation to Gross Domestic Product (GDP), unemployment, inflation, and its fiscal position, as well as performance within the energy sector, its credit rating and investor sentiments (Du Toit, Steenkamp & Groenewald, 2025; Teperek, 2025). The WEF focuses on global competitiveness reporting, where countries including SA are involved (Baxtishodovich, 2025).

In SA, the PM&E function is embedded in the legislative and regulatory framework governing public sector governance, in conformance with international best practices (Mohamed & Kulmie, 2023). The Constitution, the PFMA, and various NT regulations mandate comprehensive PM&E approaches for government departments and municipalities. These legislative instruments require public sector institutions to establish robust PM&E systems that ensure accountability and drive organisational performance (Mohamed & Kulmie, 2023). The NDP progress reports were based on the Government-Wide Monitoring and Evaluation System (GWM&ES), integrating the three-spheres of government performance (Ntshangase, Makole & Msosa, 2024).

The Office of the President has the responsibility to coordinate and issue government-wide integrated reports, while the Department of Performance Monitoring and Evaluation (DPME) is the government-wide facilitator (Zungu, 2024). They developed the Management Performance Assessment Tool (MPAT) used by all provincial departments to report on governance, strategic management, human capital, and risk management, along with

internal audit, and financial management (Zungu, 2024). Each province's MPAT outcomes are consolidated centrally at provincial level by the OTP departments.

The DPME utilises these consolidated outcomes to assess the commitments by each province to continuously improve performance using the National Evaluation Policy Framework (NEPF). With the MPAT, however, considered inadequate for use in the local government sphere, the NT developed and implemented the Financial Management Capability Maturity Model (FMCMM) tool. This enables municipalities to report progress on management interventions to resolve audit findings relating to governance and compliance, internal audit and risk management, financial management and IT governance issues, as well as budget planning and implementation, financial analysis and reporting (Matloga & Sethu, 2024).

Evidence on completed work is reviewed for accuracy and completeness by IAs, as they provide assurance whether actions taken addressed the root causes of the audit findings. Recent research by (Molapho, 2024) shows significant progress in developing sophisticated PM&E capabilities among SA public sector organisations. Yet, challenges remain, such as skills shortages, technological limitations, and the complexities of measuring performance across diverse contexts. The NDP and an outcomes-based approach to governance are key drivers of PM&E innovation in the public sector (Molapho, 2024). Moreover, GG, CG and consequence management can be effectively evaluated and improvements proposed based on the outcomes of the PM&E tools.

Focusing on the KZNPG, KZN PT and OTP offers an insightful look at comprehensive PM&E practices within the SA public sector. Academic studies and departmental reports indicate a sophisticated approach to PM&E that surpasses traditional compliance mechanisms (PIAS, 2025). The OTP and PT have rolled out a multifaceted DPME PM&E framework that integrates strategic planning, performance measurement, and continuous improvement processes to all provincial departments. This advanced system captures multiple organisational performance dimensions, aligning with contemporary governance principles that emphasise data-driven approaches to assessment and improvement (Zungu, 2024).

The role of PM&E in promoting GG, CG, and consequence management is increasingly recognised as fundamental to effective governance frameworks worldwide. It serves as a critical tool for ensuring accountability, enhancing transparency, and facilitating informed decision-making across various sectors (Chesa, 2024). In the realm of GG, PM&E promotes

accountability and transparency within public institutions. The SA government has set up a GWM&ES to enhance public sector performance (Nchabeleng, 2021).

Designed to align government actions with citizen needs, this system fosters trust and legitimacy in governance processes. Similarly, Zimbabwe's National M&E Policy emphasises systematic evaluation to enhance policy processes and stakeholder engagement (Tinarwo, Jarbandhan & Gwiza, 2024). These frameworks empower citizens to hold their leaders accountable, reinforcing democratic principles (Nchabeleng, 2021).

CG also benefits significantly from robust PM&E practices. Integrating PM&E into CG frameworks allows organisations to assess their performance against established benchmarks and regulatory requirements (Masilo, 2024). The King IV Report on CG in SA emphasises the PM&E role in promoting ethical leadership and responsible corporate citizenship. It advocates for continuous monitoring of governance practices to enhance accountability and stakeholder trust (PIAS, 2025). Globally, organisations implementing comprehensive PM&E systems are better positioned to identify risks, manage compliance, and improve overall performance, contributing to sustainable business practices (Russell, Ghosh, Tiwari, Valdez, Tally, Templin, Pappas, Gross, Eskinder & Abayneh, 2025).

Consequence management involves assessing the outcomes of policies and actions, where PM&E plays a vital role. Effective consequence management relies on systematic evaluation to determine the impact and effectiveness of interventions (Ismail & Ismail, 2025). In SA, the DPME has developed a national evaluation framework that guides government programme assessments (Ndlovu, Mvuyana & Mthethwa, 2024). This framework identifies successful interventions, while also analysing failures, thereby informing future policy decisions. Countries prioritising evidence-based policymaking report improvements in service delivery and public trust, illustrating the global impact of PM&E in consequence management (Godman, Fadare, Kwon, Dias, Kurdi, Dias Godoi, Kibuule, Hoxha, Opanga & Saleem, 2021).

The SA context highlights how inadequate PM&E systems have contributed to service delivery protests and public dissatisfaction (Ndlovu et al., 2024). By strengthening PM&E capabilities, governments can better identify areas of concern and implement corrective measures, enhancing overall governance quality (Ndlovu et al., 2024). Furthermore, internationally, countries adopting rigorous PM&E practices have seen notable improvements in governance outcomes, including reduced corruption and increased public satisfaction with government services (Russell et al., 2025).

The M&E function provides critical assurance and oversight through interconnected mechanisms designed to assess, analyse, and enhance organisational performance and governance effectiveness (Cordery, Arora & Manochin, 2023). In addition, comprehensive performance tracking systems enable systematic data collection and analysis, offering real-time insights into achieving strategic objectives, resource utilisation, and areas for improvement (Reddy, Rogers, Makinen, Coiera, Brown, Wenzel, Weicken, Ansari, Mathur & Casey, 2021). Beyond performance measurement, PM&E conducts in-depth impact assessments that examine the broader consequences of organisational strategies and interventions (Ngo-Ndjama & Ajani, 2025). This nuanced understanding of effectiveness and societal impact informs strategic decision-making against underperformance or potential unprecedented destruction, beyond the control of implementing departments or individuals responsible (Albasteki, 2021).

The PM&E function is another area where technology has played a crucial role enhancing effectiveness. Digital platforms and tools facilitate real-time monitoring of projects and programmes, allowing organisations to assess performance against established benchmarks (Lindquist, 2022). For instance, smart water management systems utilise innovative technologies to monitor water quality and distribution, leading to improved operational efficiency and accountability (Master, Jabalpurwala, Maurya, Gulhane, Piniarkar & Mirza, 2024). In SA, the government has implemented digital monitoring systems in various sectors to enhance service delivery and ensure public resources are utilised effectively (Steyn, 2021). This technological integration supports GG by promoting transparency and enabling stakeholders to hold organisations accountable for their performance.

One can conclude the PM&E function is integral to promoting GG, CG, and consequence management. Through the practice of fostering accountability, enhancing transparency, and facilitating informed decision-making, PM&E serves as a cornerstone of effective governance frameworks (Apgar & Allen, 2021). The SA experience and global examples underscore the necessity of integrating PM&E into governance practices to address contemporary challenges and improve service delivery. As governments and organisations navigate complex environments, robust PM&E systems will become increasingly essential, ensuring responsiveness to the needs of constituents and stakeholders (Kadel, Ahmad & Bhattarai, 2021).

Finally, technology can improve the transparency and accessibility of PM&E findings. By using web-based platforms to publish reports and share data, organisations can make information readily available to stakeholders, fostering accountability and trust (Nephawe, 2023). In addition, open data initiatives, where PM&E findings are shared publicly, can lead to increased scrutiny and support for programmes, ultimately enhancing their effectiveness (Amankwaa, Heeks & Browne, 2023).

The evolving governance landscape presents ongoing challenges for M&E functions (Mohamed & Kulmie, 2023). Technological disruptions, increasing complexity of public sector operations, and growing demands for transparency require continuous innovation in PM&E approaches (Ismail & Ismail, 2025). Emerging trends such as AI, big data analytics, and real-time performance monitoring thus offer promising opportunities for enhancing M&E capabilities.

Researchers such as Gill, Xu, Ottaviani, Patros, Bahsoon, Shaghaghi, Golec, Stankovski, Wu & Abraham (2022) suggest future PM&E functions will need to develop greater technological sophistication, predictive capabilities, and strategic insight. The integration of advanced technologies promises to transform M&E practices (Vavra, Shen, Stoian, Tileli & Buonsanti, 2021). ML algorithms, sophisticated data visualisation tools, and predictive modelling techniques are expected to provide more comprehensive and actionable insights into organisational performance and governance effectiveness (Adewusi, Okoli, Adaga, Olorunsogo, Asuzu & Daraojimba, 2024).

It can, therefore, be concluded the PM&E function represents a critical mechanism for ensuring GG in public sector organisations. In the KZNPA context, this function has evolved from a simple compliance-driven approach to a strategic organisational capability that supports informed decision-making and continuous improvement. As public sector organisations continue to face increasingly complex governance challenges, the role of sophisticated M&E functions will become ever more crucial. The ability to systematically track, assess, and improve organisational performance will be a key determinant of effective governance and public service delivery.

3.17.4 Audit Committee functions as a critical mechanism for ensuring public sector GG and consequence management

Audit committees have become essential to governance, accountability, and oversight in contemporary public sector organisations. Their role involves fortifying government

institutions' adherence to risk management, internal controls, integrity, and compliance with laws and regulations, as well as ethical leadership and reliable financial reporting (Reinaldo, 2024). Where irregularities are identified and investigated, they must ensure management implement consequence management, as guided by the PFMA and its regulations, as well as the MFMA and other related prescripts, to address reported cases of misconduct and inefficiencies (Sindelo & Cronje, 2024). However, while audit committees are formally mandated to oversee accountability processes, their ability to enforce consequence management often depends on the responsiveness and commitment of executive management, which may limit their practical influence in certain public sector environments.

This exploration, however, focuses on the multifaceted role of audit committees, particularly within the KZNPA, while also examining both global and national SA contexts. Elmashtawy et al. (2024) define audit committees as independent oversight bodies that enhance organisational governance, financial reporting integrity, and risk management processes. Sindelo & Cronje (2024) highlight that the audit committee function extends beyond traditional financial oversight, encompassing a comprehensive approach to governance, risk management, and strategic performance evaluation. This expansion reflects the evolving expectations placed on governance structures, where oversight bodies are increasingly required to contribute strategic insights rather than merely verify compliance.

An examination of audit committee functions from an international perspective reveals significant transformations. Research indicates a shift from compliance-oriented approaches to more strategic, value-added oversight mechanisms. Frameworks developed by organisations such as the IIA and the OECD have shaped modern audit committee practices. Further to this, leading global studies emphasise several critical characteristics of effective audit committees in public sector organisations. Key features include independence, comprehensive organisational coverage, strategic alignment, and the ability to provide objective insights and foresight to senior management and governance structures (Tumwebaze, Bananuka, Kaawaase, Bonareri & Mutesasira, 2022). Sindelo & Cronje (2024) argue audit committees serve as bridges between internal and external oversight mechanisms, promoting transparency and accountability over departmental public funds use. Nevertheless, scholars continue to debate whether audit committees can realistically maintain full independence in environments where political dynamics influence organisational leadership and governance priorities.

In SA, the functions of audit committees are deeply embedded in the legislative and regulatory framework governing public sector governance. The PFMA, NT regulations, and

various governance codes mandate comprehensive audit committee approaches for government departments and municipalities. These legislative instruments require public sector entities to establish independent audit committees with clearly defined roles and responsibilities (Raimo, Vitolla, Marrone & Rubino, 2021). Recent research by Ndaba, Harber & Maroun (2021) highlights the significant progress SA public sector organisations have made in developing sophisticated audit committee capabilities. Challenges such as skills shortages, maintaining independence, and providing effective oversight across diverse contexts remain important issues. These challenges illustrate a recurring tension in governance systems: strong legislative frameworks may exist, but institutional capacity and human resource constraints can hinder their practical effectiveness.

The KZNPG exemplifies a progressive approach to audit committee functions within the SA public sector. Its Provincial Audit Committee is also responsible for oversight on Provincial Risk Management following a Provincial EXCO decision, with the committee known as PARC (PIAS, 2025). Departmental reports and academic studies indicate a comprehensive audit committee framework that exceeds traditional compliance mechanisms (Kgwete, 2024). However, the integration of audit and risk oversight functions remains debated in governance literature, with some scholars arguing that combined committees may dilute specialised attention to complex risk management issues.

The KZN PT has established an audit committee and risk structure that provides robust oversight, strategic insights, and independent assurance. This committee operates through a multifaceted approach that integrates financial oversight, risk management, performance evaluation, and strategic guidance, reporting directly to the provincial EXCO through the MEC for Finance, who is the Head of Treasury in terms of section 17 of the PFMA (PIAS, 2025). This reflects contemporary governance principles emphasising proactive, strategic oversight over merely reactive compliance. In the context of municipalities, the audit committees report directly to the council, as prescribed by section 166 of the MFMA (Zweni, Yan & Mabugu, 2024). These reporting structures are intended to safeguard oversight independence, although the effectiveness of such arrangements often depends on the willingness of executive leadership to act on committee recommendations.

The audit committee enhances organisational governance and performance through interconnected mechanisms. A critical aspect involves financial reporting oversight, where comprehensive reviews ensure financial information integrity and accuracy (Bananuka & Nkundabanyanga, 2023). This includes examining internal controls, accounting practices, and financial risk management strategies (Sindelo & Cronje, 2024). Despite these oversight

responsibilities, governance scholars caution that persistent audit findings in some public sector organisations suggest that oversight alone cannot guarantee effective implementation of corrective actions.

Audit committees also coordinate between internal and external audit functions, leading to comprehensive and objective assessments of the organisation. This coordination helps identify potential governance weaknesses and supports continuous improvement (Hegazy & Stafford, 2021). Beyond financial oversight, audit committees provide strategic guidance on risk management and compliance mechanisms, assessing organisational risk frameworks, fraud prevention mechanisms, and combined assurance framework effectiveness, in addition to offering recommendations for enhanced governance (Dimitropoulos, 2025). However, the expansion of responsibilities assigned to audit committees raises concerns about whether these bodies may become overextended, potentially reducing the depth of scrutiny in critical governance areas.

Based on the Provincial Combined Assurance Framework approved by the Provincial EXCO, the ARC of the KZN province must collaborate with other independent assurance providers to strengthen good governance. Sindelo & Cronje (2024) recommend crucial improvements in financial management practices, capacity building, enforcing the PFMA and the MFMA, and holding organisations to account for failure to address reported financial and other non-financial related misconduct. Further to this, anti-fraud and corruption strategic improvements are proposed to enhance public trust and investor confidence, along with initiatives to enhance service delivery. These recommendations highlight a broader governance challenge: oversight mechanisms may identify governance deficiencies, yet institutional mechanisms for enforcing corrective action often remain inconsistent.

The role of audit committees in promoting GG, CG, and consequence management is increasingly recognised as vital in both global and SA contexts. Acting as key oversight mechanism, audit committees ensure organisations adhere to ethical standards, regulatory requirements, and best practices in financial reporting and risk management (Bananuka & Nkundabanyanga, 2023). In the realm of GG, they are instrumental in enhancing transparency and accountability.

The collaboration between audit committees and IAs notably improves governance within provincial departments, emphasising compliance and continuous PM&E to achieve positive organisational outcomes (Kgwete, 2024). Similarly, the King IV Report on CG in SA mandates the establishment of audit committees to oversee governance processes and

ensure organisations operate transparently and accountably (King, 2016). Tumwebaze et al. (2022) further support this, noting audit committees play a crucial role in public accountability by overseeing governance, risk management, and internal control practices, ensuring leadership sets the tone at the top. Yet, scholars caution that oversight structures alone cannot guarantee ethical leadership if organisational culture does not prioritise accountability.

In the context of CG, audit committees are essential for monitoring management practices and ensuring reliable financial reporting. Research by Kgwete (2024) emphasises the monitoring role of audit committees is vital for CG, as they oversee management actions and enhance the quality of financial reporting.

This is particularly relevant in SA, where the Companies Act and the King IV Report on CG highlight the need for independent audit committees to mitigate risks associated with financial misconduct (Goldberg, 2021). Audit committees characteristics, such as independence and expertise, significantly influence earnings quality, underscoring the importance of strong CG frameworks (Bepari, 2023). The Companies Act applied by the private sector institutions requires audit committees to be appointed by the board of directors as their committees. They report directly to the board as stipulated in their TOR or the Charter and in compliance with King IV Report on CG.

In the public sector the roles of audit committees are, similarly, to ensure internal and external audit recommendations are implemented by management, provide oversight on the organisations' financial governance, ICT governance, risk management and compliance with ethical, legal and regulatory requirements, while holding management accountable for consequence management implementation (King, 2016). Together with the audited financial statements, the company shareholders and other stakeholders (for example, financial institutions) use the independent audit committee reports on the company's state of financial integrity, effective governance and robustness of fraud prevention strategies for investment decisions or advancing loans (Velte, 2024). However, the reliance on audit committee reports for governance assurance has also raised concerns about the risk of "symbolic compliance," where formal reporting structures exist but fail to produce meaningful governance improvements.

Consequence management, which involves addressing the outcomes of governance practices, is significantly influenced by the effectiveness of audit committees (Sibanyoni, 2021). These committees evaluate the performance of internal audits, forensic

investigation, legal and compliance, and ICT Governance functions, as well as risk management functions, to ensure identified issues are addressed promptly (Chen & Davidson, 2023). Strengthening the audit committee role can prevent earnings management and enhance financial reporting integrity (Goldberg, 2021). In SA, challenges faced by audit committees in maintaining independence can directly affect the management of consequences arising from governance failures, as discussed in the Municipal Audit Committee Self-review Threat study (Roos, 2021). Proactive engagement in PM&E of internal controls leads to better risk management and accountability (Ngo-Ndjama & Ajani, 2025).

Globally, the significance of audit committees is underscored by their impact on CG following financial scandals (Aziz, 2024). The US SOX Act mandates establishing audit committees to oversee financial reporting and internal controls, reinforcing their role in maintaining investor confidence and market integrity (Nzewi & Kanyane, 2022). In countries such as Indonesia, audit committees have positively influenced CG practices, particularly in the wake of accounting scandals (Permana & Fadjarenie, 2024). These developments illustrate how governance reforms are often reactive, emerging in response to crises rather than proactive governance design.

As a critical component of CG, audit committees have also seen their effectiveness enhanced through technology. The use of digital tools for communication and reporting has streamlined the processes of audit committees, allowing for more efficient collaboration and information sharing (Yulisfan & Nasution, 2024). Research indicates technology application in audit committees can improve their oversight capabilities, leading to better decision-making and enhanced CG (Belhouchet & Chouaibi, 2024).

In SA, the King IV Report emphasises the importance of technology in facilitating the work of audit committees, particularly in the context of ensuring compliance with governance standards and enhancing stakeholder trust (Chauke & Ngoepe, 2024). Moreover, technology integration in audit processes allows committees to focus on strategic oversight, rather than merely addressing operational compliance issues, thereby fostering a culture of continuous improvement and accountability (Chauke & Ngoepe, 2024). However, the adoption of advanced technologies introduces new governance risks, including cybersecurity vulnerabilities, data privacy concerns, and the need for specialised digital competencies among committee members.

In conclusion, audit committees play a pivotal role in promoting GG, CG, and consequence management. Their oversight functions enhance transparency, accountability, and the quality of financial reporting, essential for maintaining stakeholder trust and organisational integrity. The global and SA contexts illustrate the critical importance of these committees in fostering effective governance frameworks that can withstand scrutiny and adapt to evolving regulatory landscapes. Independent, dynamic and experienced members of an audit committee, with diversified professional qualifications pertinent to satisfy sectoral needs of the relevant organisations, are ideal for value adding audit committees. Nevertheless, unresolved debates remain regarding the practical limits of audit committee independence, the growing scope of their responsibilities, and the persistent gap between governance oversight and the effective implementation of consequence management in public sector institutions.

3.17.5 Risk Committees as critical mechanism for ensuring public sector GG and consequence management

Risk Committees are a critical component of governance structures established by organisations to provide independent assurance on effectiveness of the risk governance frameworks, systems and capacity build within risk management functions (Doumenis & Fragnière, 2025). These committees become more efficient when supported by a well capacitated risk management function that drives risk management strategy implementation, as well as policy and framework execution to identify, assess and monitor implementation of risk mitigation controls put in place by organisational leadership at the strategic level, and management at operational level (Moses & Obioha, 2024). This exploration focuses on the multifaceted role of risk committees, particularly in the KZNPA. Nevertheless, unresolved debates remain regarding the practical limits of audit committee independence, the growing scope of their responsibilities, and the persistent gap between governance oversight and the effective implementation of consequence management in public sector institutions.

As already mentioned, the KZN EXCO decided to combine the Audit Committee and the Risk Committee roles by appointing the shared PARC to oversee the governance, control, risk management, and legal and compliance, along with ICT governance, and anti-fraud as well as corruption initiatives undertaken by all provincial departments (PARC, 2024). Contemporary scholars defined risk committees as a governance body in the organization oversees risk identification, assessment, mitigation, and monitoring to ensure strategic alignment, regulatory compliance, and adherence to approved risk levels (Fraser, Quail &

Simkins, 2021; Hardjomidjojo, Pranata & Baigorria, 2022). However, scholars remain divided on whether combining audit and risk oversight functions strengthens governance efficiency or dilutes specialised attention to complex risk issues.

In examining risk committees from the international perspective, risk committees must assist organisations to traverse regulatory complexities, economic uncertainties, technological disruptions and all other potential emerging threats, while maintaining transparency, accountability and sustainable performance (Jia & Bradbury, 2021). Karim, Vigne, Lucey &Naeem (2024) highlighted that stakeholders working with major corporations prefer a stand-alone risk management committee, as opposed to combining responsibilities with audit committees. The size of business, its complexity and Board, and its committee sizes, along with the magnitude of local and international business relationships, are among the factors influencing such separation (Jia & Bradbury, 2021). This perspective reflects a broader governance debate regarding whether risk oversight should be specialised to address increasingly complex organisational risks such as cybersecurity, climate change, and technological disruption. According to these studies, the main purpose in establishing a risk management committee separate from the audit committee is to enhance the focus on risk mitigation strategies, while enforcing legislation and promoting organisational performance through their oversight roles.

Malaysia is a case in point, where the Malaysian Corporate Governance Code (MCGC) issued in 2017 advocates for executive leadership discretion in the stand-alone risk management committee, in case board size warrants a separation from the audit committee. Research by Shah, Lai, Shad, Hamad & Ellili (2025) supports the stand-alone risk committee for adequate focus to oversee organisational CSR, ESG, occupational and disaster management due to complex climate change and potential disruptive technologies, in addition to all other business risks. In addition, protocols in terms of reporting are determined by the leadership or the Boards of Companies. What is important, is the Risk Committee must operate independently and report directly to the Boards that established them in terms of the applicable legislation (Utami & Soeherman, 2025). Despite this global trend towards specialised risk oversight, resource constraints in many public sector organisations often make separate committees impractical, leading to hybrid governance arrangements such as combined audit and risk committees.

In bureaucratic setups such as the public service of SA, Risk Management committees or Audit Committees reports directly to the EXCO through the Accounting Officers when operating as a stand-alone. Both Committees are appointed by the EXCO, when

established as a shared function or by the Accounting Officers and approved by the relevant MEC leading the department, as stipulated in the PFMA, when established as a stand-alone. The KZNPA has adopted the most practical and value adding effective approach of a shared combined committee.

The KZN PARC is responsible to oversee effective implementation of a risk management framework, strategy and policy, regularly review the strategic and operational risk profiles of provincial departments for completeness, as well as liaise with leadership and other risk assurance stakeholders (PIAS, 2025). Additionally, liaison with other assurance providers such as the AGSA, allow their independent assurance and advice on organisational risk exposure, ensure compliance by management, and risk governance, while also ensuring management has risk appetite and tolerance policies in place, thereby ensuring effectiveness of the combined assurance (Naidoo, Reddy & Zondi, 2023). This collaborative approach reflects the growing emphasis on integrated assurance models, although coordination among multiple assurance providers can sometimes create role overlaps or accountability ambiguities.

In addition to the above, the KZN PARC risk responsibilities include monitoring and reporting and enforcing compliance and regulatory oversight. Horvey & Odei-Mensah (2025) suggest an effective risk committee focus on all organisational risk and not restricted to financial risks, as their role has evolved from the traditional practice. It is prudent for risk committees to provide best practice advice to the Boards and management by recommending integrated risk management planning and reporting, encouraging executive involvement in risk management activities, application of data-driven decision-making and continuous reporting of emerging risks, materialised risks and opportunities.

In the CG context, risk committees are entrusted with responsibility to provide risk oversight in relation to strategic decisions taken by the boards and management, thereby enhancing resilience and sustainability of the organisation. Risk Management committees, as a critical component of CG, have also seen their effectiveness enhanced through technology. The use of technology for communication and reporting has streamlined the processes of risk committees, allowing for more efficient collaboration and information sharing and improved oversight capabilities, leading to better decision-making as part of CG (Yulisfan & Nasution, 2024).

In SA, the King IV Report emphasises the importance of technology in facilitating the work of risk committees, particularly in the context of ensuring compliance with risk governance

standards (Belhouchet & Chouaibi, 2024). Lack of technology for risk management and monitoring purposes can deter proactive management and render risk management efforts ineffective (Scott, Stiles & Debata, 2022). While public sector organisations' risk management is directed by the PFMA and the adopted King IV report on CG, private sector organisations have implemented risk management and risk committees in compliance with the Companies Act. This divergence between public and private sector governance frameworks illustrates the challenge of adapting corporate governance models to the administrative realities of public institutions.

Consequence management is the most critical aspect of risk management. Failure to implement risk management mitigation controls may result in reputational damage for the organisation, litigation where there is non-compliance with the legislation, as well as business disruptions and financial or other losses (Akinsola, 2025). As part of their oversight, the risk committee should evaluate the impact of such failures should they occur and recommend appropriate actions to management. Recommended improvements to enhance continuous risk management include development of risk mitigation strategies and response plans, training and development with a purpose of creating risk awareness among the workforce to avoid recurrence of potential losses, negative reputations, dismissal of employees consequent to misconduct, are some actions for management consideration (Simpson & Evens, 2024; Scott et al., 2022). Despite these frameworks, many public sector institutions still struggle to enforce consequence management effectively, particularly where political considerations or institutional inertia hinder disciplinary action.

Risk Management committees composed of experts in risk management, internal and external audit, forensic investigation, and finance and investment skills, along with legal and compliance expertise, IT skills, strategy and operational expertise, as well as cybersecurity, are deemed well capacitated to provide oversight and support effective strategic decision-making and ethical culture by organisational leadership (Noah, Moon & John, 2024). Consequence management and risk management frameworks, policies and procedures, as well as strategies, must also be aligned to ensure consequence management is achieved through risk management (Olalekan Kehinde, 2025; Mizrak, 2024). Nevertheless, scholars continue to debate whether highly technical risk governance structures may unintentionally distance risk oversight from broader organisational decision-making if senior leadership does not actively engage with risk management processes.

In summary, risk committees are essential for ensuring effective governance, accountability, and reliable financial reporting, which uphold stakeholder trust. Both globally and in SA,

their oversight strengthens governance frameworks; having independent, skilled, and diverse members aligned with industry needs maximises the value risk committees provide. However, unresolved debates remain regarding the optimal structure of risk committees, particularly whether they should operate independently or as combined audit and risk committees as well as how to ensure that risk oversight mechanisms translate into tangible improvements in governance performance and consequence management.

3.17.6 Forensic Investigations as a critical mechanism for ensuring public sector GG and consequence management

Forensic investigations capacity established in both public and private sector institutions provides support to organisational leadership, as these functions operate independently of management responsibilities, focusing on fraud and corruption prevention by detecting and analysing allegations reported by internal and external stakeholders of the institutions (Ozili, 2025). Forensic investigations functions within SA public service organisations have adopted a preventative approach to advertise their Hotline numbers throughout all media platforms, enabling community members to report service delivery complaints, alleged fraud and corruption incidents, as well as mismanagement of public resources and misinformation, since all these have the potential to damage government reputation (Van Graan, Roos & Katjene, 2025).

The KZNPA has established capacity to investigate any such matters. Other governance structures supported by the forensic investigation function include the KZN Anti-Fraud and Corruption Forum, with various stakeholder representatives from the forensic fraternity, incorporating the SAPS, DPCI, NPA, and KZN Commercial Crime Investigation Unit, as well as the Public Protector and the AGSA (Du Toit et al., 2025). Numerous legislations such as the PFMA provide guidance based on a variety of legal mandates authorising their involvement in forensic investigations.

Each institution is similarly directed by established methodologies and technology, authorised to use in conducting the investigations (Vyas-Doorgapersad, 2024). For example, SAPS and others follow the criminal procedure act, while the KZN Provincial Forensic Investigation Function operates based on the forensic audit methodology approved by the head of Forensic and the Director general of the provincial administration and the PFMA, and more. Oversight is provided by the KZN PARC, which oversees whether consequence management is implemented by the relevant HoDs or accounting officers.

The KZNPA forensic investigation function does not have capacity to investigate any criminal matters. They report criminal matters to the relevant criminal investigation institutions for further investigation, with disciplinary recommendations referred to the relevant departments for implementation of consequence management. Alleged incidents of fraud, corruption, mismanagement of tax-payers money and theft are among the irregular activities that negatively affected service delivery and were investigated by the KZN Forensic Investigation unit.

The Companies Act directs SA institutions on how to process forensic investigation matters, while internationally corporate institutions are guided by the US SOX Act. Fraud risks identified during the investigation processes are to be incorporated into the organisations' risk profiles for ongoing monitoring by management and leadership, as well as external assurance providers responsible for supporting and enforcing compliance with laws and regulations to promote CG. As example, US based institutions are also guided by the Federal Rules of Civil Procedure (FRCP), the Gramm-Leach-Billey Act (GLBA) to investigate financial matters, and the Health Insurance Portability and Accountability Act (HIPAA) to investigate healthcare matters, among others. In addition, investigation in various international countries are guided by local and industry related legislation.

Not only is IT the key driver, but it is also critical to enhance ongoing monitoring of investigations and implementation or recommendations. A case management system is a common tool adopted by many public organisations to register reported allegations, monitor progress on those under investigation, and report to various independent oversight committees (Alawadhi, 2019). The KZN Provincial Legislature is one independent oversight committee that often requests investigations feedback to exercise their oversight role and ensure consequence management is implemented by the provincial departments to promote governance and ethical leadership (Mpontshane & Holtzhausen, 2024). There is, however, a need to enhance accountability mechanisms, promote transparency and deter corruption activities in the KZNPA (Munyai, 2024).

In summary, forensic investigation functions contribute to the promotion of governance, corporate oversight, and consequence management. These responsibilities support transparency, accountability, and accurate financial reporting, which are important for maintaining stakeholder confidence and organisational standards. Both global and SA contexts demonstrate the significance of these functions in supporting governance frameworks that can respond to regulatory changes. In addition, forensic investigation is

most effective when conducted by independent professionals with relevant sectoral qualifications and experience.

3.18 Conclusion

This chapter has provided a comprehensive exploration of integrated governance within the context of the KZNPA, focusing on the interconnections between GG, CG, and consequence management. It highlighted the importance of these governance frameworks in enhancing accountability, transparency, and ethical behaviour in public sector organisations.

The analysis revealed several critical findings. First, there is a significant gap in understanding the integration of GG principles with CG mechanisms specific to the KZNPA. This lack of empirical evidence limits the ability to develop effective governance strategies tailored to the province's unique socio-economic dynamics. Second, the relationship between consequence management and governance effectiveness has been underexplored, particularly in view of the recent AG reports highlighting failures in this area.

Last, the chapter emphasised integrating GG and consequence management is essential for improving public sector performance and accountability. These findings imply, without a cohesive governance framework that combines these elements, the KZNPA will continue to face challenges related to corruption, mismanagement, and inadequate service delivery. Addressing these gaps is crucial for fostering public trust and achieving sustainable development.

This chapter contributes to the theoretical discourse on governance, establishing a clearer understanding how GG, CG, and consequence management interact within the public sector. By framing these concepts as interrelated, as opposed to isolated domains, the study offers a new perspective that can inform future governance frameworks. Practically, the chapter underscores the need for enhanced stakeholder involvement and development of tailored governance strategies that reflect the specific provincial administration contexts.

Future research should focus on empirical studies that examine the integration of governance frameworks in the KZN context, including case studies that investigate successful consequence management implementation. Additionally, longitudinal studies could provide insights into how these governance elements evolve over time in response to policy changes and socio-economic factors. From a policy perspective, it is essential to

establish mandatory frameworks that encourage the adoption of best practices in CG and consequence management within public entities.

Policymakers should also prioritise training and capacity-building initiatives aimed at enhancing the skills and understanding of public officials regarding integrated governance principles. Thus, addressing the identified research gaps and implementing the recommendations outlined in this chapter will be vital for enhancing the governance landscape in the KZNPA, ultimately leading to improved public sector performance and service delivery.

The concepts and theory used in identifying the study problem and address the study objectives and questions are set out in the following chapter.

Chapter 4: Theory and Conceptual Framework

4.1 Introduction

This chapter outlines the current theoretical background and assumptions on GG, CG and consequence management of the KZNPA of SA. The chapter presents a clear and comprehensive account of concepts and theory used in the study problem identification and/or in reply to objectives and questions of this study. It is a theoretical frame that captures the simple interpretation of the concepts of GG, CG and consequence management in the KZNPA. These theories range from principal-agent, stakeholder, institutional theory, and legitimacy theory to the NPM theory adopted in this study. It also provides the context and justification of the research and position of the conceptual study framework, with respect to GG, CG and consequence management in the KZNPA context of SA.

4.2 Principal-Agent Theory

This theory is commonly considered an extremely powerful and pervasive theoretical framework in most specialisations of economics, finance and business. In addition, it is a conceptual framework for viewing relations or the possibility of principal-agent issues that exists each time work is contracted out by one party (the principal) or some decision-making authority, to the other party (the agent) (Sabatier, 2019).

Principal-agent theory draws from earlier contributions by pioneer economists of the theory such as Michael Jensen and William Meckling, who set out the theory in the 1970s (Meckling & Jensen, 1976). Their work built on earlier contributions from economists such as Armen A. Alchian and Harold Demsetz, who explored the agency costs concept and the potential for divergent interests between principals and agents (Alchian & Demsetz, 1972). Since its inception, the principal-agent theory has been widely adopted and expanded on by scholars across various disciplines, including economics, finance, management, and public administration.

Prominent researchers who have contributed to the development and refinement of the theory include Kathleen M. Eisenhardt (1989), Sanford J. Grossman and Oliver D. Hart (1983), and Jean-Jacques Laffont and David Martimort (2002). In this chapter, the study limitations and its strengths are explained, along with the applicability of the theories in the study.

4.2.1 Principal Agent Key assumptions and Tenets

Principal-agent theory is based on some fundamental assumptions and tenets. One major assumption is that an information asymmetry exists between the two players; the principal and the agent (Pepper & Gore, 2015). The agent is normally more informed than the principal, being nearer to the daily running or the tasks. This information asymmetry provides the agent with the opportunity to act in their own interest, not that of the principal.

Another critical assumption regarding the principal-agent theory is the divergence of interests between the principal and the agent (Pepper & Gore, 2015). Whereas the principal wants to maximise his utility or profit, his agent may be motivated differently, therefore, have different incentives, which may lead to conflicts of interest. Such divergences of interest warrant the implementation of mechanisms such as incentive contracts, monitoring, and control systems that would align the interests of a principal with those of an agent (Pepper & Gore, 2015).

The principal-agent theory also recognises the problem definition of agency costs, which arise from the need to monitor and provide incentives to the agents for them to act in the best interests of the principal (Wiseman, Cuevas-Rodríguez & Gomez-Mejia, 2012). Such agency costs can be identified with monitoring costs, bonding costs by the agent to allow the principal to believe in the agent as a committed party to their interest, and the residual loss left from the rest of the divergence of interest between principal and agent (Wiseman et al., 2012).

Analysis of optimal contract and incentive schemes and their design follow one of the most important principal-agent theory tenets in relation to the mitigation of agency problems and the alignment of principal and agent interests (Mascini & Holvast, 2020). Such contracts and incentives are supposed to encourage agents to act in the best interests of a principal, while being sensitive to the risk preferences, effort levels, and information asymmetries (Wiseman et al., 2012).

Principal–agent theory is built on the assumption that delegation generates risk because agents typically possess superior information about their actions and intentions. This condition of information asymmetry creates space for moral hazard and adverse selection (Pepper & Gore, 2015). In organisational contexts, agents are closer to operational processes and therefore have informational advantages that principals cannot perfectly observe. Empirical work in public administration supports this claim. For example,

Amirkhanyan, Meier, O'Toole Jr, Dakhwe &Janzen (2018), in their study of public sector contracting and bureaucratic oversight, demonstrate how limited monitoring capacity increases the likelihood of performance deviations and contract non-compliance. Similarly, Bandiera, Prat, Hansen & Sadun (2020) provide cross-country evidence showing that bureaucratic performance varies systematically with monitoring intensity and incentive structures, reinforcing the informational logic of the theory.

A second core assumption is the divergence of interests between principals and agents. While principals seek to maximise organisational or collective goals, agents are assumed to pursue personal utility, whether in the form of income, discretion, political survival or reduced effort (Meckling & Jensen, 1976; Pepper & Gore, 2015). Empirical studies in executive compensation and public management have repeatedly shown that misaligned incentives can produce opportunistic behaviour. Peng, Liang, Deng & Hendrikse (2020); Meckling & Jensen (1976) and Pepper & Gore (2015), in examining governance structures and managerial incentives, find that poorly aligned remuneration systems correlate with strategic underperformance and risk-shifting. Banerjee, Jermier, Peredo, Perey & Reichel (2021) similarly show that performance-linked incentives significantly alter agent behaviour, supporting the theory's claim that incentive alignment is central to mitigating agency problems.

The third foundational tenet concerns agency costs. Monitoring expenditures, bonding costs and residual loss constitute the unavoidable costs of delegation (Alchian & Demsetz, 1972; Wiseman, Cuevas-Rodríguez & Gomez-Mejia, 2022). Empirical research across public organisations demonstrates that enhanced oversight mechanisms—such as audit systems, compliance reviews and performance evaluations—reduce residual loss but increase administrative expenditure. Gailmard (2014), in his analysis of bureaucratic accountability structures, provides evidence that carefully designed oversight mechanisms can improve compliance, yet excessive monitoring may generate inefficiencies. These findings do not invalidate the theory; rather, they illustrate its central trade-off between control and cost.

Optimal contracting and incentive design remain the dominant prescriptions of principal–agent theory. The empirical literature consistently demonstrates that agents respond to performance-based incentives, monitoring intensity and sanction credibility (Bandiera et al., 2020; Amirkhanyan et al., 2018). However, empirical findings also complicate the theory. Evidence shows that intrinsic motivation and professional norms often moderate the purely economic logic of incentive alignment, suggesting that behaviour cannot be reduced solely to financial calculus (Pepper & Gore, 2015; Wiseman et al., 2022).Thus, the empirical

record both supports and problematises the theory. It confirms the relevance of information asymmetry and incentive structures, yet it also exposes the limits of a purely self-interested behavioural assumption.

4.2.2 Principal-Agent Theory Critique and Limitations

Although principal-agent theory has been embraced and widely applied, it has also received its share of criticisms and limitations (Gwala & Mashau, 2023). It has been criticised for assuming self-interested behaviour, which might be said to discard or ignore other reasons and possible behaviour factors that could be expounded in the explanation of decision-making, according to some scholars (Gwala & Mashau, 2023). Moreover, it has often been highlighted as primarily centred on dyadic relationships, and for this reason, it may tend to oversimplify the multi-principal/multi-agent configuration complexities (Wiseman et al., 2012).

The assumption of self-interested behaviour and the seeking of individual utility maximisation have been strongly criticised as a significant principal-agent theory failure (Pepper & Gore, 2022). This line of reasoning is increasingly subject to severe criticism, primarily because the assumption of self-interest involves myopic treatment of human ploys in decision-making, as they are mostly an interaction of a myriad complex economic, social, and psychological factors (Wiseman et al., 2012).

Critics would claim the theory does not account for a determinant of behaviour, which may be intrinsic motivation, social norms, and ethics that could affect either the principals or their agents (Hoff & Stiglitz, 2016). Such a focus on dyadic relationships has limited principal-agent theory application to multi-principal and multi-agent settings, due to the complexities some such setting might involve (Knill & Steinebach, 2022). Indeed, critics believe this type of theory rigidly sets boundaries on human action.

Another limitation is its focus on dyadic relationships, which often fail to capture multi-principal and multi-agent settings (Knill & Steinebach, 2022). In most organisational settings, both principals and agents have more than one, and in some cases conflicting, principals or stakeholders to whom they may be accountable, implicating competing demands and pressure to be accountable (Cuevas-Rodríguez, Gomez-Mejia & Wiseman, 2012). The simplicity of the theory in assuming a single principal and an agent may, at times, ignore the complex interrelationship and power dynamics within organisations (YILMAZ, 2022). Additionally, principal-agent theory has been criticised from the point that it is static

and ahistorical, offering no explanation on how the agency dynamics arise or change over time (Gwala & Mashau, 2023).

The theory tends to treat principal-agent relationships as fixed, thereby neglecting the possibility of power shifts, institutional environment changes, and the coevolution of principal-agent relationships through ongoing interactions and feedback loops among individuals, technically defined as systems (Onjewu, Walton & Koliousis, 2023). The other limitation of the principal-agent theory is its myopic focus on formal contracting and incentive structures as the predominant mechanisms for interest alignment and mitigating the agency problem (Al-Faryan, 2024).

Critics have, nonetheless, alluded to this as making an explicit concession on the presence and role of informal governance mechanisms—such as trust, social norms, and common values—which may significantly impact influencing the principal-agent relationships and behaviours (YILMAZ, 2022). To reiterate, the theory is based on the assumption of information asymmetry between principal and agent, something that does not always hold in reality (Al-Faryan, 2024).

Sometimes, principals will have more information than agents, or there is incomplete or imperfect information on both parties, which result in several problems and challenges for the agencies (Ramadhan, Wijaya & Ruslan, 2022). Yet, principal-agent theory is one of the most significant and influential theoretical frameworks for understanding the nature of agency relationships and such concomitants as moral hazard, adverse selection, and agency costs(Al-Faryan, 2024). Some of the most relevant issues in this particular case include the fundamental importance in acknowledging its weaknesses and assuming complementary theoretical perspectives and methodological approaches in obtaining a more sufficient and nuanced understanding of organisational behaviour and decision-making processes (YILMAZ, 2022).

4.2.3 Principal-Agent Theory Strengths

This theory has become an important theoretical construct by which the dynamics of delegation in decision-making and the problems encountered when the interests of a principal and an agent collide, have been theoretically packaged (Olsen, 2006). However, the theory is criticised for several notable weaknesses that have it applied so widely in different fields and applications such as public administration, CG, and economics (YILMAZ, 2022).

The principal-agent theory has been applied in CG, management compensation, the analysis of public policies, and the study of organisation structures and decision-making processes (Yuan, Shang, Yu & Yu, 2024). In this regard, it is a very valuable framework within which to understand and reconcile possible conflicts of interests, moral hazard, and adverse selection problems in the principal-agent relationship.

One key principal–agent theory strengths is its emphasis on aligning agent incentives with those of the principal (Musa & Ibrahim, 2022). The theory posits appropriate incentive structures, either by way of performance-based compensation or appropriate monitoring mechanisms. This motivates the agent to act in the best interests of the principal, rather than simply pursuing his or her own self- or class-interest, which may tend to conflict with the realisation of the principal's own objectives (Musa & Ibrahim, 2022). The principal must be watchful, with the assistance of monitoring and control systems, to minimise the information asymmetry and moral hazard risks (Yuan et al., 2024).

Where very strict monitoring systems are available, the observing and verification power of the principal over the agent can be significantly enhanced. This would limit the degree of risk of opportunistic behaviour or “shirking” from the side of the agent (Musa & Ibrahim, 2022). This would, in turn, improve organisational performance and align the goals of the principal with those of the agent in a way that actions would ensue.

The principal-agent framework underscores accountability and transparency in delegated decision-making processes (Onjewu et al., 2023). By specifying the roles the agent must play, along with the type, and level of actions on the expected performance set for the agent, the principal-agent theory serves as the yardstick through which the performance behaviour of the agent could be gauged (Musa & Ibrahim, 2022). This can foster accountability in the organisation and, as such, make the organisation's members responsive and responsible, contributing to higher performance.

Overall, the validity of the principal-agent theory has been established in the areas of public administration, private sector organisations, and international relations alike (YILMAZ, 2022). It is, therefore, sufficiently flexible to be relevant in an incredibly broad field of bilateral delegation situations and can serve as a very applicable instrument for learning and resolving complicated organisational impairments (YILMAZ, 2022).

Principal-agent theory has, in addition, enjoyed extensive empirical support from studies widely focused on varied contexts (Trondal, 2023b). Many studies provided evidence how the theory explains and predicts the behaviours of both the principal and the agent, as well as the outcomes of this interaction (Danielsen, 2022). This evidence calls the theory to credit and simultaneously acknowledges its ongoing relevance in academic and practical contexts (Trondal, 2023b). The principal-agent theory is not only well-known but also uses numerous specific strengths.

The attention of this theory is, in particular, devoted to alignment of incentives, added monitoring and control, improved accountability, and better adaptability, as well as strong empirical support, which all allow this theory to serve as a useful framework in the comprehension of complex problems and their resolution in delegated decision-making (Trondal, 2023a). It has its limits though, yet the very fact it was outlined states its importance for public administration and outside this sphere. Generally speaking, principal-agent theory remains a useful and applied theoretical framework for analysis and solution of agency problems in various contexts. Its basic assumptions and precepts continue to shape research and practice domains such as CG, organisational design, and public policy analysis. Nonetheless, principal-agent theory has, despite its widespread application, been critiqued for its oversimplification of complex organisational dynamics (Perrow, 1986; Moe, 1984).

4.2.4 Critical synthesis and theoretical refinement

The empirical literature reveals that principal–agent theory explains important dimensions of governance but does not exhaust them. The assumption of purely self-interested agents underestimates the role of ethical norms, professional identity and institutional culture in shaping behaviour. Public officials in the KZNPA operate within constitutional mandates and accountability frameworks that cannot be reduced to private utility maximisation. This necessitates theoretical refinement.

First, the theory must be extended from a dyadic model to a multi-principal, multi-agent framework. In provincial governance, agents are accountable not only to citizens, but also to legislatures, oversight committees, executive authorities and audit institutions. Olsen (2022) argues that multi-principal environments generate conflicting accountability pressures that cannot be explained through simple contractual alignment. Reconfiguring the theory as a networked accountability system better captures the institutional complexity of provincial administration.

Second, motivational pluralism must replace narrow self-interest. While opportunism remains possible, empirical evidence suggests that agents are also shaped by normative commitments and reputational concerns (Wiseman et al., 2022). In this refined model, consequence management operates not merely as a punitive instrument but as part of a broader ethical and institutional ecosystem.

Third, the theory requires a temporal dimension. Agency relationships evolve. Institutional reforms reshape oversight structures. Political transitions alter incentive environments. Treating principal–agent relations as static contracts obscures these dynamics (Olsen, 2022). A dynamic interpretation allows for feedback loops between governance failures, audit findings and institutional reform.

4.2.5 Reconfiguration in the context of good governance and consequence management in KZN

Applied to the KZNPA, principal–agent theory provides a diagnostic lens for assessing CG and consequence management. Citizens function as diffuse principals; elected officials and public servants act as agents. GG mechanisms such as transparency, accountability, oversight are designed to reduce agency costs and align interests. However, persistent governance failures in many public institutions suggest that formal monitoring alone is insufficient. If consequence management mechanisms exist but are inconsistently enforced, the incentive logic predicted by the theory weakens. In such cases, the problem is not merely information asymmetry but enforcement credibility. Agency theory must therefore be reconfigured to incorporate the concept of credible sanctioning. Without credible enforcement, monitoring becomes symbolic rather than corrective.

CG frameworks in the public sector are often imported from private-sector models grounded in shareholder–manager relationships. Yet public governance involves diffuse and heterogeneous principals. This contextual difference requires theoretical extension. The study therefore reconceptualises principal–agent relationships within KZNPA as embedded in constitutional accountability structures rather than purely contractual arrangements. Within this reconfigured framework, information asymmetry becomes a transparency deficit; agency costs become public resource leakages; and consequence management becomes the institutional mechanism through which enforcement credibility is established. The strength of corporate governance, therefore, lies not only in formal structures but in their consistent application.

In sum, Principal–agent theory, supported by extensive empirical research, remains a powerful framework for analysing delegated authority (Amirkhanyan et al., 2018; Bandiera et al., 2020; Deng & Hendrikse, 2020; Banerjee et al., 2021). Yet its classical formulation is insufficient for capturing the institutional and political complexity of governance in the KZNPA. Through empirical grounding, theoretical refinement and contextual reconfiguration, the theory is extended from a narrow contractual model to a dynamic, multi-principal accountability framework. This refined approach strengthens its relevance to evaluating GG, CG and consequence management within the SA provincial public sector.

4.2.6 Principal-Agent theory Relevance to the Study

The principal-agent theory is crucial to identifying and evaluating GG, CG, and acceptable consequence management practices in the KZNPA of SA. The theory deals with such built-in contradictions between the head of the organisation, who delegates work, and the subordinate, who carries out the work (Narastri, 2022). This is a fundamental issue associated with governance and management within public sector organisations.

The principals can be considered to be citizens and taxpayers, while the agents are the elected officials, public servants, and government agencies expected to act in the interest of these people. The theory has been very important in pointing out the possibilities of inefficiencies, mismanagement, and corruption due to agent self-interest, which might diverge from those of the principal (Narastri, 2022). These principal-agent problems can be solved with both GG and CG mechanisms, implemented through establishing accountability, transparency, and oversight mechanisms.

The intention is to effectively balance agency interests with those of the principal, eliminating any chances of any opportunistic practices taking place within the organisation, hence, ensuring proper and ethical public resource use (Narastri, 2022). Consequence management is a part of GG and CG, so it ensures accountability from the agent (Al-Faryan, 2024). Effective consequence management systems composed of sanctions, penalties, and rewards may, therefore, encourage the agent to act in ways that serve the best interest of the principal while, at the same time, discouraging engaging in opportunistic behaviour and corrupt practices (Al-Faryan, 2024).

In setting up the research objectives described for the assessment of GG, CG, and consequence management in the KZNPA, the principal-agent theory is, indeed, critical and

relevant. Specifically, it helps to identify the current state of CG and consequence management in the KZNPA. This is necessary, because administration must be measured based on extant mechanisms and processes to address principal-agent concerns coupled with ensuring accountability (Schillemans & Busuioc, 2015).

Principal–agent theory helps analyse the nature of the link between GG, CG, and consequence management, by understanding how these governance frameworks and consequence management systems interact to abate principal-agent conflicts and align agent interests with those of the principals—citizens and taxpayers (Schillemans & Busuioc, 2015). Second, since CG practice implementation within the public sector context is being tested for its relationship with consequence management and GG, it can be directly related to the principal-agent theory, where consequence management is, in fact, but one important tool to ensure the principal and agent comply and avoid opportunistic behaviour (Schillemans & Busuioc, 2015).

This also includes evaluating the effectiveness of the current GG, CG, and consequence management mechanisms and frameworks in satisfying principal-agent problems and ensuring agents act in the best interest of the principals (Liu & Ma, 2021). It can help in enhancing the monitoring and control capabilities of principals, that is, of citizens and taxpayers over their agents, namely public officials and government agencies, towards GG, CG, and consequence management. This is an underlying principal-agent theory principle, through creating an enhanced framework for stakeholder participation (Liu & Ma, 2021).

Principal-agent theory thus provides the best explanation for both conflicts of interest and conflicts of opportunity or the potential for opportunistic behaviour, due to the nature of the public sector organisation (van Thiel, van Genugten & Voorn, 2020). For example, it views the ability of GG, CG, and consequence management mechanisms as critical elements of its remedies to the challenges and ensuring all public resources serve their objectives in the interest of the citizen and taxpayer.

4.3 Stakeholder Theory

First coined by R. Edward Freeman in his seminal work entitled “Strategic Management: A Stakeholder Approach,” stakeholder theory arose from Freeman’s attack on what was then the traditional and accepted belief that corporations were primarily for shareholders. Freeman proposed that, in decision-making processes, organisations must consider the

interest and claims of several groups deemed to contain stakeholders, not only the shareholders (Freeman, Phillips & Sisodia, 2020).

With development of this theory, numerous other scholars adopted, debated, and extended stakeholder theory in fields ranging from management, business ethics, and CSR to sustainability (Bridoux & Vishwanathan, 2020; Ferrell, Harrison, Ferrell & Hair, 2019; Priem, Krause, Tantalo & McFadyen, 2022). Some leading contemporary scholars to have developed and improved stakeholder theory in modern management thought include Robert A. Phillips, who explored the normative basis of stakeholder theory; and Bidhan L. Parmar and his colleagues, who developed the value creation and trade-offs model that addresses issues of balancing interest in stakeholders (Mahajan, Lim, Sareen, Kumar & Panwar, 2023; Freeman, Harrison, Wicks, Parmar & de Colle, 2023).

4.3.1 Stakeholder Theory Main Thread Assumptions and Tenets

Stakeholder theory is grounded in some main assumptions and tenets expounded by most scholars. Examples of such assumptions and tenets include the following:

The theory assumes many stakeholders within an organisation, not only shareholders, but also employees, customers, suppliers, and communities, as well as the environment (Freeman et al., 2023; Priem et al., 2022). Stakeholder theory is ostensibly based on proper identification and comprehension of the various stakeholder groups. It also assumes stakeholders have legitimate interests and claims in the organisation, and these interests should be considered in the decision-making process (Bridoux & Vishwanathan, 2020; Ferrell et al., 2019). The theory recognises the intrinsic value of the stakeholder interests, beyond their instrumental value for the organisation.

Organisations must, moreover, in stakeholder theory application, manage actively and balance, even when they conflict with various stakeholder interests (Freeman et al., 2020; Parmar, Wicks & Freeman, 2022). Effective stakeholder management is at the core of all organisations that operate successfully and sustainably.

Another stakeholder theory assumption is its argument for ethical and moral obligations of organisations to be more accountable to their stakeholders (Freeman et al., 2020; Parmar et al., 2022). The accountability aspect exceeds financial performance issues and includes social, environmental, and ethical aspects. In addition, stakeholder theory suggests an open communication process, with consultation and collaboration processes between

organisation and stakeholders (Bridoux & Vishwanathan, 2020; Priem et al., 2022). Stakeholder engagement provides mutual understanding, builds trust, and holds the decision-making process. In support of stakeholder theory, organisations can balance and consider interests from various stakeholders in a way that is value-creating for shareholders and all other stakeholders—society and the environment (Ferrell et al., 2019; Parmar, Wicks & Ginena, 2024).

The stakeholder theory has capacity as an influential theory concerning a numerous organisational practices and frameworks, including CSR, sustainability reporting, and stakeholder engagement strategies (Bridoux & Vishwanathan, 2020; Priem et al., 2022). It has also defined debates and arguments, in no small measure, over the purpose and role of organisations in society, with respect to what can be considered adequate functioning of organisations, amid its capacity to challenge the absolute dominance of arguments from shareholder value maximisation and press for a more inclusive, ethical approach to business (Ferrell et al., 2019; Freeman et al., 2023).

4.3.2 Stakeholder Theory Critique and Limitations

This theory—through its widespread endorsement and application—has also undergone various criticisms and challenges. The theory admits it is silent on how stakeholders ought to resolve conflicts between stakeholder interests, therefore, it would provide no guidance on how to prioritise and balance these competing stakeholder interests (Freeman et al., 2023; Priem et al., 2022). To this end, some have also questioned the practicality and feasibility of attending to the varied interests of several stakeholders, particularly in complex and resource-constrained environments (Bridoux & Vishwanathan, 2020; Priem et al., 2022).

For instance, a major critique of this view on the part of the stakeholder model, is its lack of a clear, well-defined, and firm framework for prioritising stakeholder interests in case of a conflict. As (Crane & Ruebottom, 2011; Orts & Strudler, 2002) affirm, the theory arguably recognises different sets of stakeholders with dissimilar interests and, occasionally, a conflict of interest among them, but it offers minimal guidance to firms on how the interests of the respective parties could be considered in any decision-making process (Bridoux & Vishwanathan, 2020).

It may by said the stakeholder theory encourages managerial opportunism in relation to the emphasis accorded to stakeholder considerations in most of its arguments (Windsor, 2017).

Ambiguity in the criteria for selecting stakeholders may be used as a basis to justify manager behaviour, to incline their struggle towards the firm's best interests or those of a few stakeholder groups, instead of doing right by most people (Freeman et al., 2023; Phillips, 2011).

One of the most persistent critiques concerns prioritisation. Stakeholder theory acknowledges competing interests but provides limited guidance on resolving conflicts (Crane & Ruebottom, 2011; Orts & Strudler, 2002). In practice, resource constraints demand choices. Whose claims prevail? On what basis? Phillips (2011) attempts a normative ordering of stakeholder legitimacy, yet ambiguity persists. This ambiguity creates governance risk. Jensen (2002) and Sundaram & Inkpen (2004) argue that without clear prioritisation criteria, stakeholder theory may unintentionally enable managerial opportunism. If managers can invoke stakeholder interests selectively, accountability becomes diffuse. Ironically, a theory intended to strengthen governance may weaken it.

Conceptual indeterminacy further complicates operationalisation. Miles (2017) and Phillips, Freeman & Wicks (2003) highlight ongoing debates about who qualifies as a legitimate stakeholder. Broad definitions risk conceptual inflation; narrow definitions risk exclusion. Bridoux & Vishwanathan (2020) note that empirical measurement of stakeholder value remains inconsistent and methodologically challenging. Harrison & Bosse (2013) demonstrate that while stakeholder management may correlate with performance, isolating causal mechanisms is complex.

The normative foundations of stakeholder theory also invite scrutiny. Hendry (2001) and Orts & Strudler (2002) question whether the moral obligations attributed to firms are philosophically coherent or strategically instrumental. Is stakeholder consideration ethically intrinsic, or is it justified only insofar as it enhances long-term performance? The theory oscillates between moral philosophy and strategic pragmatism. These critiques do not dismantle stakeholder theory. They expose its conceptual elasticity. That elasticity can be strength or weakness, depending on how it is refined.

4.3.3 Theoretical refinement and extension

To move beyond description, stakeholder theory must be sharpened. This study advances three refinements relevant to public sector governance KZN. First, stakeholder theory is extended from a firm-centric model to a constitutional governance framework. In the public sector, stakeholders are not merely interest groups; they are rights-bearing citizens.

Legitimacy derives not only from relational management but from constitutional mandate. This extension grounds stakeholder claims in democratic accountability rather than managerial discretion.

Second, prioritisation must be structured rather than ad hoc. Parmar et al.'s (2022) value-creation model provides a starting point, but it requires contextual calibration. In provincial administration, stakeholder claims can be stratified according to constitutional obligation, statutory mandate and vulnerability. Citizens dependent on public services may warrant higher priority than politically influential interest groups. This refinement reduces managerial opportunism by embedding prioritisation within institutional rules.

Third, stakeholder theory must integrate enforcement logic. Traditional formulations emphasise engagement and dialogue. They underplay sanctioning. In governance contexts, however, consequence management is essential. Engagement without enforcement risks performative accountability. Therefore, this study reconfigures stakeholder theory to incorporate credible consequence management as a mechanism through which stakeholder interests are protected. In this extended model, stakeholder engagement and consequence management are complementary. One builds legitimacy. The other secures compliance.

4.3.4 Reconfiguring Stakeholder theory in the KZN provincial administration

Applied to the KZNPA, stakeholder theory demands contextual interrogation. The administration operates within a dense web of stakeholders: citizens, taxpayers, public servants, political office bearers, oversight institutions, local communities and national regulatory bodies. Their interests are neither homogeneous nor harmonised. A purely descriptive stakeholder approach would simply catalogue these groups and call for engagement. That is insufficient.

In the KZNPA context, GG requires transparency, accountability and responsiveness. CG mechanisms structure oversight and risk management. Consequence management ensures that misconduct is sanctioned and compliance incentivised. Stakeholder theory must therefore be recalibrated to interrogate whether governance structures genuinely protect stakeholder interests or merely symbolise inclusivity. Consider consequence management. If disciplinary systems exist but are inconsistently applied, stakeholders—particularly citizens—bear the cost of administrative failure.

Stakeholder theory, in this reconfigured form, demands not only participation but protection. It asks whether governance systems convert stakeholder voice into enforceable accountability. Similarly, CG structures in the provincial administration must be evaluated not only for formal compliance but for substantive responsiveness to stakeholder concerns. Engagement without structural responsiveness is cosmetic. Thus, stakeholder theory in this study is neither romanticised nor rejected. It is repositioned as a normative accountability framework anchored in constitutional principles and operationalised through credible consequence management.

To this end, one can argue that the Stakeholder theory broadened the governance conversation. It challenged shareholder primacy and embedded ethics within strategic discourse (Freeman et al., 2020). It has shaped debates on CSR, sustainability and organisational purpose (Ferrell et al., 2019; Tantalo & Priem, 2023). Yet its conceptual openness invites ambiguity. Without prioritisation criteria, enforcement mechanisms and contextual grounding, it risks managerial discretion masquerading as inclusivity.

This study refines and reconfigures stakeholder theory for application within the KZNPA. It extends the theory into a constitutional governance framework, introduces structured stakeholder prioritisation and integrates consequence management as an enforcement mechanism. In this form, stakeholder theory becomes more than a descriptive catalogue of interests. It becomes a critical instrument for evaluating whether GG and CG practices genuinely serve the diverse and legitimate interests of stakeholders within the South African provincial public sector.

4.3.5 Stakeholder Theory Application to the Study

Stakeholder theory may be advanced further in the public sector, where the main stakeholder types, such as citizens, interest groups, elected officials, and public servants, are involved (Pradesa, Agustina, Taufik & Mulyadi, 2021). The theory argues the engagement of the concerned stakeholders in government processes and decision-making will secure government actions that are transparent, responsive, and legitimate (Hong, 2019).

To assess GG, CG, and consequence management for the KZNPA of SA, stakeholder theory is very relevant and useful. This theory emphasises the identification and consideration of various stakeholder interests in decision-making and other management

undertakings in an organisation; this falls directly under the precepts and practices of GG and CG (Freeman et al., 2018).

Stakeholder theory demands the various stakeholders affected by KZNPA activities be identified. These may include citizens, taxpaying citizens, government officials and employees, local communities, and other interested parties. Further to this, the study will be able to contribute to the meaningfulness of the established frameworks for ensuring transparency, accountability, and ethical considerations, based on assessment of the current approach in CG and consequence management, with regard to its consideration of these stakeholder interests and concerns.

GG and CG are both, in addition, intrinsically linked to stakeholder theory, whereby they emphasise responsible and ethical management focused on different stakeholder interests (Harrison, Freeman & Abreu, 2015b). Stakeholder theory helps to explain how consequence management systems and frameworks contribute to effective GG and CG, by holding an organisation and specific individual actors in it accountable for their actions and, in this perspective, adjusting organisational behaviour to be responsive to stakeholder interests and the needs of society (Harrison et al., 2015b). It follows from stakeholder theory that only effective consequence management mechanisms can ensure organisations and persons act in a manner that serves the best interests of all stakeholders, while upholding GG and CG principles (Freeman, 2018).

The study is, therefore, able to reveal how stakeholder-oriented accountability systems function in promoting ethical and responsible governance practices within the public sector. Stakeholder theory emphasises the importance of stakeholder engagement and accountability in responsiveness to stakeholder interests (Freeman, 2018). It can further investigate the effectiveness extent of current GG practices, CG principles, and strategies for consequence management within the KZNPA. This is from the point that will determine how these strategies reflect the varied stakeholder interests the (Freeman, 2018). The kind of assessment would be relevant in providing recommendations toward improvement of stakeholder-centric governance practices.

Stakeholder theory promotes stakeholder engagement and participation in organisational decision-making processes (Franklin & Franklin, 2020). By developing a framework that would enhance stakeholder involvement in GG, CG, and consequence management, this study could further build on the very transparency, accountability, and responsiveness of interest that its stakeholders may have within the KZNPA. It would represent more inclusive

and participative practices of governance, in line with stakeholder theory principles (Franklin & Franklin, 2020).

(Schaltegger, Hörisch & Freeman, 2019) point out, stakeholder theory prioritises consideration of various interests and the advancement of ethical and responsible organisational practices associated with meeting the objectives of evaluating GG, CG, and consequence management in the KZNPA. Thus, by taking a stakeholder approach, this study has the potential to provide useful insights and suggestions for how governance practices can be improved, how accountability at all levels can be enhanced, and how decision-making processes can be made more transparent and inclusive within the public sector setting.

4.4 Institutional Theory

Institutional theory begins with a simple but powerful proposition: organisations do not act in a vacuum. They are embedded in webs of rules, norms and taken-for-granted assumptions that shape what is considered legitimate, appropriate and rational (Scott, 2013; Van Wijk et al., 2019). Decisions are rarely driven by efficiency alone. They are filtered through political expectations, regulatory demands and cultural-cognitive frames (Geels, 2020). This insight has had enormous explanatory appeal in public administration. It helps explain why government departments adopt reforms that look strikingly similar across jurisdictions. It clarifies why certain governance practices diffuse rapidly even when their performance impact is uncertain.

It foregrounds legitimacy as a central organisational resource (DiMaggio & Powell, 1983; Greenwood et al., 2020). But institutional theory, as often presented, risks becoming descriptive sociology. It tells us that organisations conform. It names the pressures—coercive, mimetic, normative. It identifies isomorphism. What it sometimes fails to do is interrogate power, contestation and institutional failure. For a study examining good governance, corporate governance and consequence management in the KZNPA, that gap must be addressed.

4.4.1 Institutional Theory Origins and Foundations

Institutional theory originates from the work of the first scholars in the area of organisational studies. W. Richard Scott is a sociologist and one of the leading figures who helped conceptualise institutional theory (Drori, 2019; Robertson, Dowling, Washington, Leopkey, Ellis & Smith, 2021; Scott, 2013). In his work entitled “Institutions and Organizations” of

2013, Scott outlined some main ideas bequeathed by institutional theory. As Scott (2013) posited, organisations are embedded in a much larger institutional environment that includes rules and norms - the cultural-cognitive elements describing and constraining the behaviour of the organisations.

The institutional environment exerts high pressure to force organisations to adopt structures, processes, and practices deemed appropriate and legitimate for the specific environment in which they operate (Akgul, Avdija, Gallagher, Girod & Pinnell, 2024; Choi, Lee, Choi, Kang, Kim, Bae, Tate & Son, 2022). Furthermore, researchers following Scott's initial work have developed and customised institutional theory in more detail (Powell & DiMaggio, 2012). For example, in their seminal piece “The New Institutionalism in Organizational Analysis”, DiMaggio & Powell (1983) provided the concept of institutional isomorphism, explaining how organisations become more alike, striving to achieve legitimacy in view of the respective institutional field.

Scott’s (2013) articulation of institutions as regulative, normative and cultural-cognitive pillars remains foundational. Organisations seek legitimacy by aligning with these pillars. DiMaggio and Powell’s (1983) concept of institutional isomorphism explains why organisations become similar over time, responding to regulatory coercion, professional norms or uncertainty-driven imitation. Subsequent developments introduced the idea of institutional logics competing belief systems shaping decision-making within organisational fields (Greenwood, Hinings & Amis, 2021). Public organisations, in particular, navigate bureaucratic logics, political logics and managerial efficiency logics simultaneously. Greenwood et al. (2021) also emphasised agency, showing that institutional change is possible through institutional work and entrepreneurship.

These contributions expanded institutional theory beyond structural determinism. Yet critics remain unconvinced that the theory has sufficiently escaped its deterministic roots. Bromley & Meyer (2017) argue that institutional explanations often overstate conformity and understate strategic calculation. Modell (2022) questions whether organisations are as passive as early formulations implied. Smets & Jarzabkowski (2013) call for greater attention to power struggles within institutional fields. The critique is not trivial. If organisations conform mainly for legitimacy, what explains deliberate resistance? If legitimacy is paramount, how do we account for persistent governance failures despite strong institutional frameworks? These questions are particularly relevant in public sector contexts.

4.4.2 Institutional Theory Key Assumptions and Tenets

Institutional theory is based on some key assumptions and tenets that distinguish it from other organisational theories. According to institutional theory, the structures and behaviour of organisations are widely influenced by the general institutional environment in terms of culture, social factors, and politics (Modell, 2022). The latter means organisations are pushed to have structures and practice cultural legitimacy, even in situations not technically efficient or effective (Aksom & Vakulenko, 2023).

Institutional theory perceives multiple, sometimes even contradictory, institutional logics—the taken-for-granted beliefs, values, and assumptions that guide organisational decision-making—as driven by, and further shaping, the broader organisational field, which is descriptive of a network of organisations, regulators, and other actors that impact a given industry or domain (Cappellaro, Tracey & Greenwood, 2020). This theory also posits institutions constrain organisations to resemble each other as a consequence of the following processes: coercive, mimetic, as well as normative isomorphism (Dunyo & Odei, 2023; El-Bassiouny & Letmathe, 2020).

Organisational decoupling—that is, the organisation will externally manifest all formal structures and practices that fulfil institutional dictates, while being only loosely tethered internally to these structures—is another way the theory explains organisational practices in an institutional frame (Sætre, 2023). However, while institutional theory centres on the institutional environment constraints and enablements, it underscores human agency and highlights the transitory nature of the institutional environment (Greenwood & Roederer-Rynning, 2020).

4.4.3 Institutional Theory Developments and Applications

Since its inception, academics from various disciplines, including public administration, political science, and organisational studies, have adopted and continued to build on institutional theory (Sætre, 2023). Within the public sector, institutional theory has been used to understand how political, legal, and cultural institutions impact the behaviour and decision-making of government agencies and public organisations (Ferreira, Braga, Sánchez-Hernández & Gomes, 2024). For example, Kuipers (2015) examined how institutional pressures influence NPM reforms in European countries. In this regard, studies have assessed how, through institutional theory, the dynamics of public-private organisation, the implementation of e-government initiatives, and the challenges of public

sector innovation can be advanced (Gasco-Hernandez, Nasi, Cucciniello & Hiedemann, 2022; Gil-Garcia, Gasco-Hernandez & Pardo, 2023).

4.4.4 Institutional Theory Critiques and Limitations

While institutional theory has provided insight into organisational behaviour and the spread of practices within organisations, at the same time, it has faced criticism and a range of limitations (Sætre, 2023). That is why the theory was challenged, and specifically over the last decade, some scholars have tried to implement a more nuanced and elaborated theory—from the open systems theory, that is, perspective (Sætre, 2023).

Institutional theory's emphasis on legitimacy is both its strength and its vulnerability. It explains why public organisations adopt governance codes, performance frameworks and accountability systems. They seek alignment with national legislation and societal expectations (Laurett & Ferreira, 2018). They respond to coercive pressures from higher authorities and normative pressures from professional bodies. However, legitimacy does not guarantee effectiveness. Boon, Goosen, van Veldhoven &Swart (2021) highlight the phenomenon of decoupling—where formal structures conform symbolically to institutional norms while operational practices remain unchanged. This insight is crucial. It suggests that governance reforms may exist on paper yet fail in practice.

Moreover, institutional theory has often underplayed power asymmetries. Institutional environments are not neutral arenas; they are shaped by dominant actors and elite interests (Smets & Jarzabkowski, 2013). In public administration, political actors, senior bureaucrats and oversight bodies wield disproportionate influence in defining what constitutes "GG." Institutional conformity may therefore reflect political survival rather than normative consensus.

The theory has also struggled with institutional complexity. Organisations operate within multiple, sometimes conflicting, logics (Greenwood et al., 2020). A provincial administration may simultaneously pursue compliance with national audit standards, responsiveness to political leadership and service delivery efficiency. These logics collide. Institutional theory acknowledges this complexity but often stops short of explaining how conflicts are resolved in practice. Thus, while institutional theory explains why governance frameworks are adopted, it does not automatically explain why they succeed or fail.

Institutional theory has been criticised for its overemphasis on external pressures and isomorphic forces in organisational behaviour determination (Pope, Bromley, Lim & Meyer, 2018). It has been argued this view diminishes the role of individuals and organisations as agents, who can be proactive in designing and changing their institutional environments, representing the actors as suppliants of institutions, as opposed to institutions being artifacts of human design and action (Modell, 2022). In this respect, a critique of deterministic institutional theory raises the call for balance; due recognition and appreciation must be afforded the interplay between potential institutional forces and organisational agency (Hallett & Hawbaker, 2021).

Another limitation of institutional theory is its attention to legitimacy as the driving force behind organisational behaviour (Boon, 2014; Hoogstraaten, Frenken & Boon, 2020) submit organisations have taken on particular practices and processes for other reasons, although legitimacy is certainly a major factor for explanation. For instance, (Saka-Helmhout, Deeg & Greenwood, 2016) claim a reason such as economic efficiency, competitive advantage, or ethical concerns can be another reason. The overemphasis of the theory on legitimacy may overlook or undermine other justifications and ways through which organisations make decisions (Levy, 2021).

The second criticism of institutional theory is its lack of consideration for power dynamics, particularly in relation to elite interests that mould institutional environments (Jarzabkowski, Smets, Bednarek, Burke & Spee, 2013; Smets & Jarzabkowski, 2013). Institutional theory tends to view institutional environments as fairly stable and homogeneous and thus, pays little attention to the power contestation or struggles that can influence the way institutional arrangements are created and maintained; critics stress this point (Modell, 2022).

This theory has, furthermore, been criticised for being insensitive to the complexity of institutions and their possible contradictions or incompatibilities (Rudko, Bashirpour Bonab, Fedele & Formisano, 2024). Organisations are frequently involved in potentially conflicting institutional environments and have to deal with contrasting expectations and the demands of the logics (Hoogstraaten et al., 2020).

Institutional theory, in the face of these institutional complexities and contradictions, could not easily explain how institutions succeed and react. The third major critique points to general tendencies in institutional theory to focus on macro process and structure patterns, with scant regard paid to the micro-dynamics of change and individual agency within organisations (Bromley & Meyer, 2017). Critics point out institutional theory frequently slants

toward the monolithic treatment of organisations and misses the varied, divergent power perspectives, interests, and relations that form organisational behaviour from within. As a result of such thinking, (Modell, 2022) states this requires nuanced interplay between institutional forces and micro-level dynamics within the organisation.

These critiques and restraints notwithstanding, institutional theory is still of practical support and remains one of the most quoted theoretical frameworks in organisational studies (Jarzabkowski & Bednarek, 2018). Yet, further advancement of the study in this area demands acknowledgment of its limitations and integrating theoretical perspectives and methodological practices that would enable understanding organisations more comprehensively.

4.4.5 Institutional theory strengths

Despite the stated weaknesses and enumerated discourse limitations above, the theory of institutions remains a powerful and significant theoretical framework of great value in comprehending the organisational behaviour pattern and decision-making process (Meyer, Greenwood & Oliver, 2017). The strength of this theory arises from the possibility to derive insights on the way organisations and their diverse institutional environments interact to shape organisational structures and practices relative to legitimacy issues (Peters, 2022).

A key strength of Institutional theory recognises the forces and pressures applied from the organisation's surroundings, “Explains why organizations adopt specific practices and structures in the nature of their competitive context” (Hartley, Sawaya & Dobrzykowski, 2022). Therefore, Institutional theory explains why organisations adopt specific practices and structures in a more expanded form through institutions, formal and informal, vis-à-vis laws, regulations, cultural norms, and expectations of society (Dai, Xie & Chu, 2021). This perspective thus challenges a view of organisational decisions, since supporting a concept of rational and efficiency-driven considerations, from an institutional theory, places much emphasis on the need for legitimacy and conformity to institutional pressures (Peters, 2022).

Another strong point regarding institutional theory, is it can explain the isomorphism phenomenon, whereby organisations in the same institutional field, over time, tend to adopt similar practices and structures (Greenwood & Roederer-Rynning, 2020). Herein, the institutional theory elaborates on the mechanisms through which this isomorphism is achieved: coercive, normative, and mimetic pressures (DiMaggio & Powell, 2000).

Research and the practice of knowing more of these mechanisms would further make sense to stakeholders concerning organisational changes and innovative practice diffusion taking place in the organisational field (Peters, 2022).

Institutional theory has, furthermore, proved to be capable of revealing the role of power, politics, and legitimacy in shaping organisational behaviour (Modell, 2022). Derived from this, the theory purports organisational practices and structures are not determined by merely technical or economic characteristics (Peters, 2022). These aspects are differently affected by the pressure to be legitimate and to fit the expectations of society. Therefore, it is crucial to understand the political and cultural organisational decision-making dimensions (Xu, Hitt, Brock, Pisano & Huang, 2021).

Another positive point of institutional theory, is it could be operated over organisational contexts and groundings in the public, private, and non-profit sectors (Hoque, 2022). In comparison with theories regarding institutional organisations that concentrate on specific aspects of the institutional environment, institutional theory, which also pays attention to the organisational behaviour of internal dynamics in such contexts, providing a wide and versatile lens to enable comparisons across sectors, identifying common patterns and mechanisms encompassing diverse settings (Hoque, 2022).

Institutional theory has also significantly contributed to knowledge development in organisational change and in the process of the adoption and resistance to new practices and structures (Greenwood & Roederer-Rynning, 2020). In addition, the theory explains the significance of the institutional entrepreneur, institutional work, and institutional logics in how organisations operate within and respond to institutional pressures, either to conform to or actively shape their institutional environments (Xu et al., 2021).

The most dominant and promising but still actively utilised paradigm in organisational studies is institutional theory, notwithstanding its limitations. (Aksom & Tymchenko, 2020; Modell, 2022). Its strengths rely on the ability it has with the derived understanding in its full sense, by the complex interplay between organisations and their respective institutional environments, and how this affects organisational structures and practices and the issue of legitimacy (Peters, 2022). Institutional theory, by recognising and elaborating the aspects of external forces and issues revolving around power dynamics and legitimacy, is definitely very useful in providing a well-thought-out view of organisational behaviour and decisions (Namwambah, 2017).

4.4.6 Theoretical refinement and extension

To address these limitations, this study advances three refinements. First, institutional theory must be integrated with a performance lens. Legitimacy alone is insufficient for evaluating governance effectiveness. In the context of consequence management, symbolic compliance with disciplinary procedures is inadequate if sanctions are inconsistently enforced. Therefore, legitimacy must be analytically linked to enforcement credibility.

Second, power and political contestation must be foregrounded. Institutional environments are not homogeneous. They are arenas of negotiation and dominance (Modell, 2022). In the KZNPA, governance reforms may reflect national political priorities, intergovernmental relations and internal bureaucratic dynamics. Institutional conformity may therefore be strategic rather than normative.

Third, the concept of decoupling must be central rather than peripheral. Decoupling provides a powerful explanatory mechanism for governance failure. Organisations may adopt corporate governance frameworks to satisfy audit requirements while internal practices remain resistant to change (Boon et al., 2021). This study extends decoupling from symbolic compliance to what can be termed “accountability fragmentation,” where formal consequence management systems exist but lack consistent operationalisation. In this refined model, institutional conformity is not equated with governance quality. It becomes a variable to be interrogated.

4.4.7 Reconfiguring Institutional Theory in the KZN Provincial Administration

The KZNPA operates within a dense institutional environment shaped by national legislation, NTR, audit requirements and societal expectations (Mbele, 2020). Institutional theory predicts conformity. Governance frameworks are adopted because they are required and because they confer legitimacy (DiMaggio & Powell, 1983). But conformity is not the same as effectiveness. GG and CG frameworks may be formally aligned with national standards. Yet if consequence management mechanisms are inconsistently applied, institutional decoupling is occurring.

The administration appears compliant while operational practices diverge. Institutional theory, when critically applied, helps reveal this gap between structure and practice. Moreover, multiple institutional logics intersect in provincial governance. Political logic emphasises responsiveness to elected leadership. Bureaucratic logic prioritises procedural

compliance. Managerial logic stresses efficiency. These logics may conflict, particularly in disciplinary processes where political considerations intersect with administrative rules.

Institutional theory, extended to account for competing logics, allows analysis of how consequence management systems are shaped or constrained by these tensions (Greenwood et al., 2020). However, where institutional theory requires contestation is in its assumption that conformity is primarily legitimacy-seeking. In politically complex environments, conformity may also be risk-averse survival (Eesley, Eberhart, Skousen & Cheng, 2018).

Governance structures may be adopted defensively to pre-empt criticism rather than to improve performance (Conger, 2024). Recognising this strategic dimension prevents romanticising institutional alignment. Thus, in this study, institutional theory is neither accepted wholesale nor rejected. It is reconfigured. Legitimacy is examined alongside performance. Conformity is analysed alongside power. Decoupling is treated not as anomaly but as a central explanatory mechanism for gaps between governance policy and practice.

The Institutional theory remains a powerful framework for understanding why organisations adopt particular governance structures (Scott, 2020; Greenwood et al., 2020). Its recognition of external pressures, legitimacy dynamics and isomorphic processes provides essential analytical tools (DiMaggio & Powell, 1983; Xu et al., 2022).Yet its traditional formulations risk determinism, overemphasis on legitimacy and insufficient engagement with power and performance (Bromley & Meyer, 2015; Modell, 2022).

This study refines institutional theory by integrating enforcement credibility, foregrounding institutional logics and contestation, and centring decoupling as a lens for analysing governance gaps within the KZNPA. In doing so, institutional theory becomes not merely a descriptive account of conformity, but a critical instrument for evaluating whether GG, CG and consequence management frameworks are substantively effective rather than symbolically compliant.

4.4.8 Institutional Theory relevance to the Study

To realise effective and efficient public administration, GG, CG, and consequence management are indispensable. The institutional theory presents a useful perspective from which these concepts and the associated interrelationships can be discussed within the

context of the KZNPA of SA (Namwambah, 2017). In understanding the institutional theory contribution in the KZNPA context , with respect to GG, CG, and consequence management issues, the following can assist:

The broader institutional environment in which provincial administration functions is stipulated by national legislation, policy, and regulatory frameworks, as well as societal norms, and cultural values (Matlala, 2024). In this review, for instance, an appraisal is made of the institutional pressures and expectations that have framed and shaped policies and operations in the KZNPA, as an aid to researchers of mechanisms to unearth drivers and barriers of GG and consequence management practices. This exercise may involve appraising the formal rules and regulations guiding conduct within the public sector and examining informal norms and values guiding behaviour and decision-making in organisations (Scott, 2020).

Institutional theory may also help in explaining processes through which governance/consequence management practices are adopted and diffused within the provincial administration. Organisations may adopt certain practices not only because they see them as efficient, but because there is added value in gaining legitimacy and complying with external stakeholder expectations—such practices as utilised in national government, CSOs, and the general public at large (DiMaggio & Powell, 1983).

Investigating institutional forces at play in the adoption and implementation of GG, CG, and consequence management of PPPs is also crucial. Drivers of organisational behaviour and the institutional setting shall inform stakeholder strategies and the effectiveness of these frameworks in promoting stakeholder involvement (Ashaye & Irani, 2019). On this note, the general approach shall be more targeted and accordingly, contextually relevant to the interventions policymakers and administrators may design in reference to the extent of the various stakeholder groups and the plural drivers each should cater to (Kankpang & Nkiri, 2019).

Using institutional theory to understand issues of resistance to governance and consequence management reforms at the KZNPA, the existence of institutional pressure proves to be a challenge many organisations will face, when trying to maintain old practices and structures, despite these being inconsistent with any efficiency and GG principles (Watson, Wilson, Smart & Macdonald, 2018). Identifying new opportunities such as this to defeat institutional resistance sources may prove crucial in successful governance

implementation and the school of consequence management initiatives (Watson et al., 2018).

In conclusion, institutional theory offers a rich framework to assess GG, CG, and consequence management practices in the KZNPA of SA. A clear understanding comes to the fore of forces that drive, impede, or render governance and consequence management ineffective, when the institutionalised environment, pressures, and processes through which organisational behaviour and decisions were shaped, are researched. It will inform and develop good strategies and interventions in promoting accountability, transparency, and ethical conduct within the public sector.

4.5 Legitimacy Theory

Legitimacy has emerged as a significant concept in organisational behaviour, management, and CG areas (Suddaby, Bitektine & Haack, 2017). Legitimacy is described as the normative legitimation of the acts and decisions of an organisation regarding external stakeholders, through their perception of what is right or appropriate (Khalid, Kouhy & Hassan, 2017). The legitimacy concept has been highly discussed and debated in different strands of academic literature.

This literature review therefore offers a bird's eye view of how the legitimacy concept has developed and been applied in the real world (Suddaby, Israelsen, Bastien, Saylors & Coraiola, 2023a). In fact, legitimacy theory finds its basis in various contexts and disciplines, and the concept has undergone many changes over time. Early legitimacy discourses were based on legal and moral issues surrounding organisational practices. In organisational behaviour, legitimacy is conventionally cast in terms of organisational decision-making processes and their consequences for a number of stakeholders (Suddaby et al., 2017; Suddaby, Manelli & Fan, 2023c).

Among the earliest and most influential discussions on legitimacy can be found in Max Weber's work on traditional authority. Later discussions of legitimacy in organisational contexts turn to organisational decision-making processes, and how these affect relevant stakeholders (Suddaby, Israelsen, Robert Mitchell & Lim, 2023b). In this respect, the organisational legitimacy concept arose from the realisation that decisions taken by organisations can often have far-reaching implications for various stakeholders, and these implications need to be considered and dealt with. The concept of legitimacy has been argued and applied to various organisations (Suddaby et al., 2017).

One of the most famous and influential studies on organisational legitimacy was performed by Pfeffer &Salancik (2015), who introduced the term “organizational legitimacy” in their groundbreaking book “The External Control of Organizations” (Deephouse, Bundy, Tost & Suchman, 2017). In an organisational setup, legitimacy is a much-talked-about issue in regard to organisational decision-making. Organisations that arrive at decisions stakeholders view as legitimate enjoy a high acceptance and support level, while those considered illegitimate may face much resistance or even opposition (Hummel & Schlick, 2016; Man, 2017).

In earlier years, the legitimacy issue was often applied to CG. Researchers noticed effective CG methods create conditions under which organisational decisions are transparent and responsible for existent practices, contributing to organisational legitimacy (Bitektine & Haack, 2015). Conversely, failures in CG are sure to cause irreparable harm to organisational legitimacy through reputational loss and stakeholder trust (Tortosa-Edo & López-Navarro, 2024).

In summary, this literature review provided a background into the concept of organisational legitimacy, its origin, definitions, and applications in organisational contexts. Organisational legitimacy is important to understand and address for an organisation to maintain access to resources and operate effectively (Olateju, Olateju, Adeoye & Ilyas, 2021). It is also worthwhile to note the organisational legitimacy concept itself is not static, and organisations have continuously modify and respond to changing stakeholder perceptions and expectations (Suddaby et al., 2023a).

4.5.1 Legitimacy Theory Critiques and Limitations

Legitimacy theory finds space in organisational behaviour, management, CG, and other wide-ranging applications (Kuruppu, 2012). As with any other theoretical framework, it is not devoid of its strengths and limitations. Drawing from very recent sources, this analysis reviews the main strengths and limitations of legitimacy theory.

While legitimacy theory does mention attention to stakeholder perceptions , it provides very little guidance on how to identify and set priorities among various stakeholder groups (Cuomo, Mallin & Zattoni, 2021). Balancing conflicting interest and different stakeholder expectations really can make it very complicated to operationalise legitimacy-seeking strategies (Bitektine & Song, 2023). Another limitation is that, although legitimacy theory

assumes some amount of homogeneity in perceptions and expectations within stakeholder groups, in reality, divergent and, on occasion, conflicting views within the stakeholder groups exist regarding what legitimate organisational behaviour constitutes (Bitektine & Song, 2023). This divergence may present a further obstacle to gaining and then maintaining legitimacy with the different groups involved (Suddaby, Bévort & Strandgaard Pedersen, 2019).

Some further critics have argued it is possible for organisations to adopt mere symbolic or superficial actions to provide legitimacy, without having to change any root causes or actual practices. It is this kind of possibility that could undermine legitimacy theory effectiveness in driving substantive organisational change (Olateju et al., 2021).

One limitation is that, primarily, legitimacy theory has been concerned with the pursuit of legitimacy as a significant organisational goal (Bitektine & Song, 2023). A number of organisations might, however, have other competing goals such as profitability, efficiency, or market dominance that might occasionally come into conflict with legitimacy-seeking efforts; these are not fully accounted for by legitimacy theory (Cuomo et al., 2021).

Notwithstanding these limitations, legitimacy theory is a valuable theoretical framework that founds broad usage in organisational studies and research issues on CG (Kuruppu, 2012). An appreciation of its strengths and limitations allows researchers and practitioners to better realise the applicability of the theory and devise strategies to overcome the limitations, thereby enhancing its utility in guiding organisational practices and decision-making processes.

4.5.2 Legitimacy Theory Strengths

One acute legitimacy theory strength is based on organisations being a subset of society, and for their long-term sustenance and success, they have to attain and then maintain legitimacy from the stakeholders. One prime strength the legitimacy theory emphasises, is the related stakeholder perceptions and expectations (Bitektine & Song, 2023).

Another main strength is that legitimacy theory is based on the normative belief that every organisation has a social contract with society, which it must honour by acting in a manner consistent with the values, norms, and expectations of society (Cuomo et al., 2021). This normative foundation provides a robust base for the assessment of organisational practices and decision-making processes, which lends this theory most relevance in the CG and

ethical business practice context (Haack & Sieweke, 2020). The legitimacy theory also recognises that, with time, stakeholder expectations in society may change (Suddaby et al., 2019). Hence, the theory pressures organisations to continue changing practices and strategies concerning such changing expectations, therefore, promoting resilience within the organisation and making it responsive to changes in the setting (Deephouse et al., 2017).

Another major strength is the theory of legitimacy has been used within several different organisational contexts, spanning private enterprise, public sector, and NPOs (Olateju et al., 2021).This is an added relevance and benefit of the theory in understanding and dealing with legitimacy issues, as various categories of organisations face (Bitektine & Song, 2023).

4.5.3 Theoretical refinements to the legitimacy theory

This study therefore advances a theoretical refinement: legitimacy should not be treated solely as an outcome variable something organisations seek, but as a dynamic field of power in which competing actors struggle to define acceptable conduct. Drawing on Suddaby et al. (2019), legitimacy can be reconceptualised as a multi-level construct encompassing cognitive taken-for-grantedness, normative approval, and regulatory endorsement. However, in the public sector, particularly in a provincial administration these dimensions are mediated by constitutional obligations, public finance legislation, audit institutions and political accountability structures. Legitimacy here is not only socially constructed; it is juridically embedded.

A second refinement concerns the relationship between legitimacy and performance. Much of the literature implies that legitimacy enhances survival but does not systematically integrate accountability outcomes. In the context of GG and consequence management, this gap is significant. An organisation may enjoy formal legitimacy, through compliance with reporting standards, while simultaneously failing to enforce consequences for misconduct. Legitimacy without enforcement produces fragility. Therefore, I extend legitimacy theory by proposing a “substantive legitimacy” dimension grounded in consequence management. Substantive legitimacy requires that governance structures do not merely signal accountability but operationalize it through consistent sanctions, ethical leadership and transparent corrective action.

4.5.4 Reconfiguring the Legitimacy Theory in the KZN Provincial Administration

Applied to the KZNPA, legitimacy cannot be reduced to stakeholder perception alone. It must be interrogated against constitutional mandates, AGSA findings, public trust levels and service delivery outcomes. Governance failures do not simply erode image; they disrupt the moral contract between state and citizen. In this setting, legitimacy intersects with public value creation. If consequence management mechanisms are weak, if irregular expenditure recurs without sanction, legitimacy becomes hollow—formally intact yet socially eroded.

This reconfiguration also contests the idea that legitimacy and efficiency are necessarily aligned. Raza, Rather, Iqbal & Bhutta (2020) note that organisations pursue legitimacy to secure survival, but in public administration the pursuit of short-term political legitimacy may undermine long-term governance integrity. Populist compliance can replace principled accountability. Thus, legitimacy-seeking behaviour may generate perverse incentives. A provincial department might prioritize visible compliance with procedural requirements while neglecting deeper structural reforms. Legitimacy theory, if unrefined, struggles to capture this tension.

To address this, the theory must be integrated with governance ethics and accountability theory. Legitimacy in the KZNPA should be conceptualised as relational, conditional and revocable. It is relational because it depends on reciprocal trust between the administration and citizens. It is conditional because it rests on adherence to evolving governance norms; and, it is revocable because persistent failures in consequence management can strip the administration of normative approval even if regulatory compliance remains technically intact.

Furthermore, the theory requires interrogation at the micro-level. Legitimacy is often analysed at the organisational level, yet governance and consequence management operate through individual decision-makers, accounting officers, political executives, internal auditors. Legitimacy is therefore enacted through daily administrative practices. This demands a shift from macro-perception analysis to practice-based legitimacy. Cuomo et al. (2021) highlight the reputational risks of governance failures; however, in a provincial administration context, reputational damage is inseparable from service delivery consequences. Legitimacy becomes lived experience for citizens waiting for housing, healthcare or infrastructure.

In reconfiguring legitimacy theory for this study, I therefore propose three extensions. First, legitimacy should be analysed as a contested terrain shaped by unequal power relations among stakeholders, rather than as a uniform societal consensus. Second, legitimacy must incorporate a substantive accountability dimension linked explicitly to consequence management. Third, legitimacy in public administration should be anchored in constitutional and statutory mandates, not merely in shifting perceptions.

These refinements shift the theory from descriptive to evaluative. They allow the study to interrogate whether corporate governance and consequence management practices in the KZNPA produce real accountability or merely symbolic conformity. They also enable rejection of a purely instrumental interpretation of legitimacy that equates compliance with credibility.

However, the Legitimacy theory remains valuable. It foregrounds the social contract between organisations and society (Bitektine & Haack, 2019). It reminds us that governance is not only technical but normative. Yet at doctoral level, the task is not to rehearse its premises but to stretch them. By situating legitimacy within a framework of power, accountability and public value, the theory becomes more analytically demanding (Steffek, 2010). It stops asking only whether the administration appears legitimate and begins asking: legitimate to whom, on what grounds, and with what consequences.

In the KZNPA, GG and CG structures may generate formal legitimacy through compliance with statutes and codes. But without credible consequence management, such legitimacy is brittle. True legitimacy is sustained not by perception management, but by consistent ethical enforcement and demonstrable public value. That is the theoretical pivot this study advances.

4.5.5 Legitimacy Theory applicability to the Study

The legitimacy theory is another important approach used in the analysis of GG, CG, and consequence management practices of the KZNPA in SA. It emphasises an organisation will gain and retain legitimacy with its stakeholders through actions and decisions when they remain within societal norms, values, and expectations (Suddaby et al., 2019).

The proposed study objectives are informed by legitimacy theory principles, which makes it a relevant theoretical framework for analysis and recommendations. Legitimacy theory postulates organisations are attempting to gain and maintain legitimacy, based on

prescribed norms, regulations, and best practices in their respective domains (Bitektine & Haack, 2015; Haack & Sieweke, 2020).

The research can review the extant level of GG, CG and consequence management practices within the KZNPA and, against the relevant governance standards, legal requirements, and stakeholder expectations, to establish the compliance level. This will be helpful with its stakeholders, including citizens, government entities, and regulatory authorities, in understanding the perceived legitimacy regarding the administration. Legitimacy theory is relevant, as it contends organisations acquire legitimacy by demonstrating conformance to the socially constructed systems of norms, values, beliefs, and definitions (Suddaby et al., 2023b).

The research into the relationship nature between GG, CG, and consequence management within the KZNPA may shed light on how these intertwined practices help in the enhancement of the administration's overall legitimacy. On the one hand, a well-designed governance mechanism and consequence management can improve legitimacy perceptions by the stakeholders. On the other hand, weaknesses in several areas may undermine the constituency credibility and trust in the administration (Cuomo & Zattoni, 2023).

Consequence management can be viewed, where legitimacy theory is concerned, as the means to maintain organisational legitimacy by holding people and entities responsible and accountable for actions and decisions taken (Cuomo & Zattoni, 2023). By testing such a relationship, this study relates to how consequence management practices are associated with GG and accordingly, CG practices, within a public sector context. This research will be able to clarify the mechanisms under which accountability measures act to hold up legitimacy and trust conferred in public sector organisations by stakeholders.

Legitimacy theory is applicable as it supposes organisations have to continue adjusting their practices and strategies in conformity with changing societal norms and stakeholder expectations (Olateju et al., 2021). By assessing the effectiveness of existing GG, CG, and consequence management strategies and frameworks within the KZNPA, the study can identify areas where these practices may be falling short of stakeholder expectations, potentially undermining the administration's perceived legitimacy.

This theory also recognises stakeholder perceptions are a determinant factor to organisational legitimacy (Deephouse et al., 2017). In this regard, it can be noted the study

helps to promote transparency, accountability, and responsiveness to the issues raised by the stakeholders, through setting up a framework on stakeholder engagement for improved GG, CG, and consequence management within the KZNPA. Increased stakeholder engagement may also help in aligning administration practices with societal expectations, thereby enhancing its perceived legitimacy in the eyes of citizens, CSOs and other relevant stakeholders (Blanco-González, Díez-Martín & Miotto, 2023). Notwithstanding the foregoing, it is also important to note legitimacy theory has limitations.

Critics argue the theory oversimplifies the complex nature of stakeholder perceptions and expectations, which may differ between different stakeholder groups or even within stakeholder groups across different contexts (Bitektine & Nason, 2019). It can also be viewed that legitimacy theory is not clear in explaining the potential conflicts between organisational legitimacy and other organisational goals or priorities, such as efficiency or profitability (Bitektine & Song, 2023; Blanco-González et al., 2023). Therefore, while legitimacy theory is a valuable lens toward reviewing GG, CG, and consequence management practices within the KZNPA, it cannot be exclusively applied without integrating other relevant theoretical frameworks that need to be considered within the context, in order to conduct a thorough and nuanced analysis.

4.6 New Public Management (NPM) Theory

NPM theory emerged in the 1980s and 1990s due to perceived inefficiencies and failures of traditional public administration practices. It originated in matured and advanced economies operating sophisticated technological infrastructures in their established diverse business sectors, such as the UK, USA, New Zealand and Australia, and soon extended to other countries, influencing public sector reforms globally (Reiter & Klenk, 2019). NPM is a set of management and governance reforms that seek to apply management techniques from the private sector in the public sector.

According to (Reiter & Klenk, 2019), NPM emphasises performance-based management, accountability, and efficiency. It is applicable to the study of governance and consequence management in the public sector, more so while trying to analyse efforts aimed at improving the way services are delivered and organisational performance. NPM theory has been a forerunner in the reform and modernisation of public sector organisations in the world (Оболенський, Щокін, Романенко & Жукова, 2020). This literature review is a representation of the emergence, evolution, and underlying NPM theory principles, guided by contemporary scholarship and sources published between the years 2019-2024.

4.6.1 NPM Theory Origins and Development

NPM theory emerged from dissatisfaction with traditional models of bureaucratic public administration, dating back to the late 1970s and early 1980s, in order to respond to the inefficiencies and lack of accountability, as well as the poor performance that characterised traditional public sector organisations (Brock, 2020; Treiber, 2023). While the term "New Public Management" was coined by scholars such as Christopher Hood and David Dunleavy in the late 1980s and early 1990s, its preceding ideas and principles had developed over several years prior (Walther, 2015; Wanyonyi, 2019).

Since its establishment, many scholars and practitioners working in different countries and contexts have been adopting, criticising, and further developing the NPM theory. Key figures among those who worked on the development and adaptation of this theory included Jan-Erik Lane (Lane, 2002), who explored themes of convergence and divergence of public management reforms across nations, and Carsten Greve, who commented on the interplay between NPM and PPPs (Greve, 2023; Greve, 2019).

4.6.2 NPM Theory Core Assumptions and Conceptual Architecture

NPM did not emerge in a vacuum. It was born out of frustration. By the late 1970s many Western governments were confronting fiscal crises, bureaucratic inertia and declining public trust. The traditional Weberian model rule-bound, hierarchical, procedure-driven was increasingly portrayed as slow and inefficient. In that climate, NPM gained traction. It promised agility, performance, and results. It drew heavily from private sector management and market economics, and it quickly travelled from the UK and New Zealand to Australia, the United States and beyond (Pollitt, 2021; Reiter & Klenk, 2019).Yet describing NPM as a bundle of reforms managerialism, decentralisation, competition, performance measurement is not enough. That account is familiar. What requires deeper engagement is the normative and epistemic shift NPM represents. At its core, NPM redefines the state. It reframes public administration not as a constitutional guardian of collective values but as a service provider competing for efficiency gains. This shift is not merely technical. It is ideological.

The theory rests on several assumptions. It assumes that public sector inefficiency stems from bureaucratic rigidity and that introducing private-sector logics such as competition, output controls, managerial autonomy will correct these deficiencies (Behmanesh & Fatemi, 2022; Pollitt, Lewney, Kiss-Dobronyi & Lin, 2021). It assumes that performance can be

measured with sufficient precision to guide accountability. It assumes that decentralisation enhances responsiveness. It assumes that citizens are best understood as customers. These assumptions deserve interrogation rather than repetition.

First, the managerialist impulse. NPM elevates managers and treats them as entrepreneurial actors who must be “freed” from bureaucratic constraints (Greve, 2019). But managerial autonomy without corresponding ethical safeguards can dilute public accountability. In a provincial administration context, particularly in SA where constitutional obligations frame state action, managerial discretion must operate within legal and moral boundaries. Efficiency cannot displace equity. The public sector is not a market actor; it is a constitutional instrument.

Second, performance measurement. NPM’s faith in targets and output indicators has reshaped governance globally (Lane, 2002). However, the measurement of performance is never neutral. Indicators privilege what can be quantified. Complex social outcomes such as trust, fairness, integrity are reduced to numerical proxies. Pollitt et al. (2021) notes that performance regimes often generate gaming behaviour. When consequence management systems rely exclusively on target compliance, the risk of superficial adherence grows. Departments may meet formal benchmarks while underlying governance failures persist.

Third, marketisation and competition. Contracting out, public–private partnerships and quasi-markets were promoted as vehicles of innovation (Greve, 2019). Yet the South African provincial context reveals structural asymmetries. Market mechanisms assume robust regulatory capacity. Without strong oversight, outsourcing can shift rather than solve governance failures. It may even complicate consequence management, diffusing responsibility across contractual boundaries.

4.6.3 Critical Synthesis and Theoretical Refinement of the NPM

A critical synthesis therefore requires moving beyond the celebratory narrative of NPM as modernisation. The theory overstates the universality of its prescriptions. Belhouchet & Chouaibi (2024) argue that reform outcomes vary significantly across institutional environments. In developing or transitional contexts, weak institutional capacity can undermine NPM reforms. The theory’s portability is not guaranteed. It travels, but it mutates. For this study, theoretical refinement is necessary. I propose reframing NPM not as a coherent doctrine but as a reform paradigm shaped by three tensions: efficiency versus

equity, managerial autonomy versus constitutional accountability, and performance measurement versus public value. These tensions are particularly visible in KZNPA.

In relation to GG and CG, NPM's emphasis on accountability and output control appears attractive. Performance-based budgeting, audit mechanisms and decentralised managerial authority resonate with contemporary governance frameworks (Pollitt et al., 2021). However, CG in the public sector is not merely about outputs; it is about stewardship of public resources, ethical leadership and fiduciary responsibility. Where NPM privileges efficiency, governance theory demands integrity. The alignment is partial, not complete.

Consequence management exposes this tension sharply. NPM assumes that performance systems will incentivise compliance. Yet consequence management in a provincial administration involves more than rewarding achievement or sanctioning non-performance. It involves enforcing ethical standards, addressing irregular expenditure, and ensuring compliance with public finance legislation. These are normative commitments, not just managerial outcomes. If NPM reduces consequence management to performance discipline, it narrows accountability to measurable targets.

Here, a partial rejection of orthodox NPM is warranted. The theory's customer orientation such as treating citizens as service users, risks diluting democratic citizenship. Citizens are not customers who can exit unsatisfactory services; they are rights-bearing participants in governance.

4.6.4 Reconfiguring the NPM Theory in the KZNPA

In the KZNPA, governance legitimacy depends not only on service efficiency but on constitutional responsiveness and participatory accountability. NPM under-theorises this democratic dimension (Lane, 2002; Greve, 2019). Nevertheless, NPM cannot simply be discarded. It has embedded valuable reforms—strategic planning, measurable objectives, financial discipline. The task is reconfiguration, not wholesale rejection. I therefore extend NPM through what may be termed "Contextualised Public Value Management." This refinement retains performance measurement and managerial responsibility but situates them within a constitutional and ethical framework. Efficiency becomes subordinate to public value. Managerial autonomy is conditioned by consequence management mechanisms. Market-based tools operate under stringent oversight.

Such a reconfiguration aligns more closely with the governance realities of KZN. Provincial departments operate within a constitutional democracy marked by socio-economic inequality and resource constraints. Fragmentation—one of NPM's unintended consequences—can exacerbate coordination challenges across departments (Behmanesh & Fatemi, 2022). Where disaggregation produces silos, consequence management becomes inconsistent. A reconfigured model would prioritise integrative governance, ensuring that decentralised units remain accountable to coherent oversight systems. Moreover, NPM's limited engagement with democratic participation must be addressed. Contemporary scholarship recognises the need to move beyond pure managerialism toward collaborative and participatory governance (Greve, 2019). In the KZNPA, stakeholder engagement is not optional; it is integral to legitimacy. Governance frameworks must embed transparency, public reporting and civil society oversight into consequence management systems.

The sustainability critique is equally important. Performance systems require infrastructure, data capacity and skilled personnel (Lane, 2018). In resource-constrained settings, these systems may become performative rituals rather than meaningful accountability tools. Reform without capacity breeds cynicism. Therefore, the application of NPM in this study is conditional. It must be filtered through institutional capacity, ethical safeguards and democratic norms.

In sum, NPM offers analytical leverage but not a complete theory of governance. It illuminates performance, decentralisation and accountability mechanisms. It obscures power, ethics and constitutional obligations. By critically synthesising its contributions and limits, this study reframes NPM as a contingent reform paradigm rather than a universal solution. For the KZNPA, the central question is not whether NPM principles are present, but whether they enhance substantive accountability. Do performance systems strengthen consequence management, or do they encourage compliance theatre? Do decentralised structures empower responsible leadership, or diffuse responsibility? Do market-based mechanisms improve service delivery, or fragment oversight?

4.6.5 NPM Theory Critiques and Limitations

While this theory has significantly influenced public sector reforms and governance practices globally, NPM has also faced criticism and identified limitations. Contemporary scholars have highlighted various critiques and challenges associated with the NPM theory crucial to consider for its balanced understanding and application (Funck & Karlsson, 2024).

Critics argue the NPM theory oversimplifies the complexities of public sector management and fails to account for the diverse contexts and challenges faced by different countries and organisations (Börnfelt, 2023; Treiber, 2023). The theory emphasis on a universal set of prescriptions and market-based mechanisms may not be suitable or effective in all situations, particularly in developing countries with varying institutional capacities and cultural norms (Eriksson & Andersson, 2023; Gül, 2023).

The NPM theory focuses on private sector practices and market-based mechanisms, which has raised concerns regarding the potential erosion of traditional public service values and ethics (Börnfelt, 2023; Treiber, 2023). Critics argue the pursuit of efficiency and cost-cutting measures may compromise the principles of equity, social justice, and the public interest, which are fundamental to the public sector (Eriksson & Andersson, 2023; Gül, 2023).

The theory emphasis on decentralisation and disaggregation of public sector organisations has, furthermore, led to concerns regarding fragmentation and coordination challenges (Elliott, Bottom, Carmichael, Liddle, Martin & Pyper, 2022; Nyamori, 2023; Popa, 2021). The creation of multiple autonomous agencies and service providers can result in disconnected and siloed operations, hindering effective coordination and coherent policymaking (Andreasson, 2018; Bitektine & Nason, 2019; Dan & Pollitt, 2015).

While the NPM theory highlights the importance of accountability through performance measurement and output controls, critics argue these mechanisms may lead to a narrow focus on quantifiable targets and overlook broader societal impacts and qualitative public service delivery aspects (Nkoana et al., 2024; Terrance & Oupa, 2023). Additionally, the separation of policymaking and service delivery functions can create ambiguity in terms of accountability and control delivery (Nkoana et al., 2024; Terrance & Oupa, 2023).

Some scholars have also criticised the NPM theory for its limited attention to citizen participation and democratic governance (Hummel & Schlick, 2016; Iqbal & Masood, 2022; Andreasson, 2018; Bitektine & Nason, 2019). The emphasis on customer orientation and service delivery efficiency in the theory may overlook the importance of active citizen engagement, transparency, and democratic oversight in public sector decision-making processes (Nkoana et al., 2024; Terrance & Oupa, 2023).

Concerns have also been raised regarding the sustainability and long-term impact of NPM reforms, particularly in resource-constrained environments (Pomeranz & Stedman, 2020;

Popescu, 2022). The implementation of market-based mechanisms and performance management systems often requires significant investments in infrastructure, capacity building, and monitoring systems, which may not be feasible or sustainable in all (Hansen, Lindholst & Greve, 2020; Triantafillou, 2020).

Notwithstanding these critiques and limitations, the NPM theory has contributed to important discussions and reforms in public sector governance. However, it is essential to recognise the theory shortcomings and adapt its principles and practices to fit the specific contexts and needs of different public sector organisations and societies (Ratmono & Darsono, 2022; Reiter & Klenk, 2019; Rudko et al., 2024). The NPM theory has influenced various public sector reforms and initiatives aimed at enhancing efficiency, accountability, and responsiveness. These include introducing performance-based budgeting, outsourcing public services, PPPs, and establishing semi-autonomous agencies (Lewis, 2024).

While the NPM theory has gained widespread attention and implementation, it has also faced criticism and challenges. Some scholars argue the theory emphasis on market-based mechanisms and private sector practices may not always align with the unique nature and values of public sector organisations (Lewis, 2024; Madan & Ashok, 2023). Others question the effectiveness and sustainability of NPM reforms, particularly in developing countries with limited institutional capacities and resources (Ratmono & Darsono, 2022; Reiter & Klenk, 2019).

Despite these critiques, the NPM theory continues to shape discussions and practices around public sector reform and governance (Funck & Karlsson, 2024). As governments and public organisations strive to enhance their performance and accountability, the principles and ideas of the NPM theory remain relevant and influential in shaping contemporary public management practices (Funck & Karlsson, 2024).

4.6.6 NPM Theory Applicability to the Study

The NPM theory offers a relevant and insightful lens through which to evaluate GG, CG, and consequence management in the KZNPA of SA. While the theory was initially developed in the context of Western countries, its principles and ideas have been adopted and applied in various public sector reform efforts globally, including in SA (Funck & Karlsson, 2024). The objectives of the proposed study align well with several tenets of NPM theory, making it a valuable theoretical framework for analysis and recommendations.

The NPM theory emphasises adoption of private sector management techniques, performance measurement, and accountability mechanisms in public sector organisations (Maile & Vyas-Doorgapersad, 2022; Mangwanya, 2022). By assessing the current level of CG and consequence management practices in the KZNPA, the study can evaluate the extent to which NPM principles have been implemented and the degree to which they have contributed to enhancing accountability, transparency, and ethical conduct.

The NPM theory is relevant to the study, because it advocates for the separation of policymaking and service delivery functions, with a focus on efficient and effective service delivery (Nkoana et al., 2024; Terrance & Oupa, 2023). By analysing the nature of the link between GG, CG, and consequence management, the study can provide insights into how the implementation of NPM-inspired governance frameworks and consequence management systems have impacted the overall performance and accountability of the KZNPA.

A key tenet of the NPM theory is the emphasis on accountability through performance measurement, output controls, and explicit standards of performance (Maile & Vyas-Doorgapersad, 2022; Mangwanya, 2022). By testing the relationship between consequence management practices and GG, CG practices within the public sector context, the study can contribute to understanding the effectiveness of NPM-inspired accountability mechanisms in promoting ethical and responsible governance practices.

The NPM theory is also relevant to the study as it promotes adoption of market-based mechanisms, such as contracting out and PPPs, as well as the decentralisation of decision-making authority (Cheung, 2022; Hartley et al., 2013). By assessing the effectiveness of existing GG, CG, and consequence management strategies and frameworks within the KZNPA, the study can evaluate the impact of NPM-inspired reforms on governance and accountability outcomes.

While the NPM theory primarily focuses on efficiency, performance measurement, and customer orientation, contemporary interpretations of the theory have acknowledged the importance of stakeholder engagement and democratic governance (Lapuente & Van de Walle, 2020). By developing a framework for improved stakeholder involvement in GG, CG, and consequence management, the study can contribute to enhancing transparency, citizen participation, and democratic oversight, which are crucial components of effective public sector governance (Funck & Karlsson, 2024).

It is, however, essential to acknowledge the critiques and limitations of the NPM theory when applying it to the study of GG, CG, and consequence management in the KZNPA. These limitations include the potential oversimplification of public sector complexities, the risk of eroding public service values and ethics, fragmentation and coordination challenges, as well as accountability and control issues, and the neglect of citizen participation and democratic governance (Chukwujioke, 2018; Connolly & Van Der Zwet, 2021).

While the NPM theory provides a valuable theoretical lens for the proposed study, it should be complemented with other relevant theories and frameworks to address its limitations and ensure a comprehensive and context-specific analysis. Additionally, the study should consider the unique socio-political, cultural, and institutional factors that may influence the applicability and effectiveness of NPM principles in the SA public sector context.

4.7 Conceptual Framework

4.7.1 Conceptual framework visualised for this study

The conceptual framework depicted in Figure 4-1 presents an integrated approach to understanding the interplay between GG, CG, and consequence management within an organisational context, particularly relevant to the public sector. At the core of the framework are three interlinked variables representing the key components in the research topic: GG, CG (independent variables) and Consequence Management (mediating variable), followed by another additional and interrelated mediating variable (Organisational performance) inherent to the consequence management process variable.

These two interrelated mediating variables are systematically designed and processed to improve the organisational culture in the public service (intended positive outcomes). This visual representation emphasises the interconnected nature of these elements (key factors) and their collective impact on organisational outcomes.

4.7.2 Introduction: Conceptual framework

A conceptual framework serves as a foundational structure that organises and guides the exploration of complex phenomena by illustrating the relationships between various variables (Ravitch & Carl, 2019). It provides clarity and coherence, allowing researchers and practitioners to understand how different factors interact within a specific context. According to Rocco & Plakhotnik (2009), a conceptual framework not only delineates the variables of interest but also establishes the theoretical underpinnings that inform the study.

The conceptual framework proposed in this study is particularly essential in fields such as governance, consequence management and public administration, where multiple interrelated components (factors) influence organisational effectiveness and performance.

4.7.3 Conceptual Framework Purpose

The conceptual framework depicted below in figure 4-1 aims to offer a comprehensive understanding of the interplay between GG, CG, and consequence management within the KZNPA of SA. By delineating these relationships, the framework seeks to illustrate how effective governance practices can lead to improved organisational performance; it emphasises the importance of accountability, transparency, and a positive organisational culture when ethical behaviour exists, which are crucial in fostering public trust, enhancing service delivery and investor confidence.

The framework contains several key elements: GG and CG as independent variables, consequence management as a mediation variable, and organisational performance as the outcome. These elements align closely with widely accepted ethical and effective public administration notions (Mollah, 2021), on which trust in government institutions is built and maintained (Maile, 2022).

GG encompasses factors such as transparency, accountability, equity and organisational culture, while CG focuses on ethics and compliance (Maile, 2022). Consequence management serves as a bridge, linking governance practices to organisational performance (Ramalepe, 2021). Ultimately, the framework aims to highlight how these interconnected elements can combat impediments such as fraud and corruption, thereby fostering a culture of integrity and continuous improvement within the KZNPA. Figure 4-1 below depicts the conceptual framework underpinning the study.

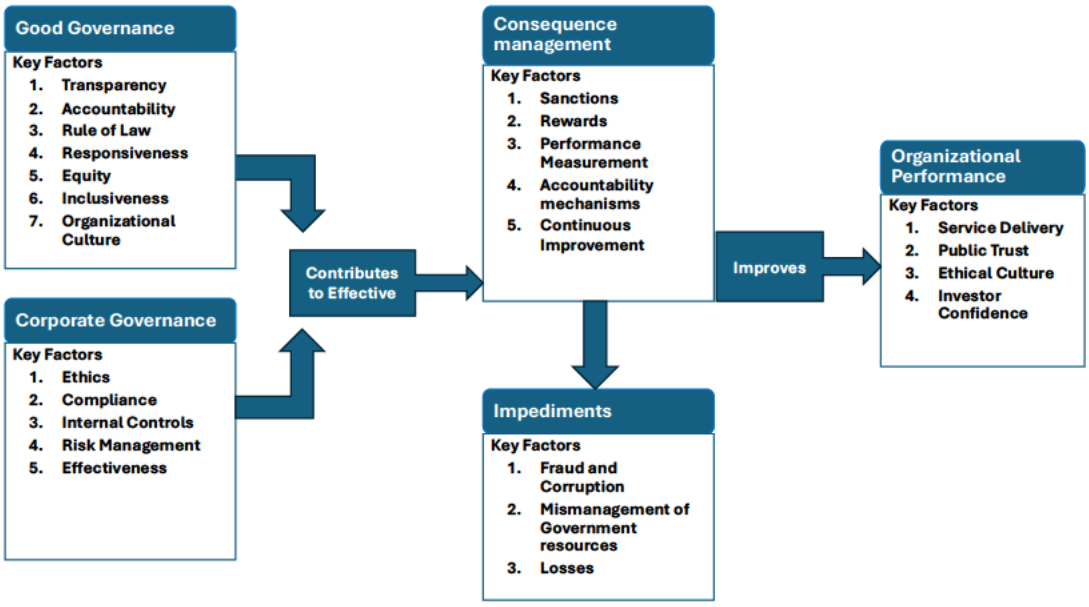


Figure 4-1: Conceptual framework for GG, CG and consequence management in KZNPA
Source: Researcher's own compilation - 2024

This conceptual framework (figure 4-1) serves to reinforce the proposition that, in the realm of public administration, effective governance remains a critical factor in determining organisational success and societal impact. The conceptual framework presented for the KZNPA of SA offers a comprehensive view of the interplay between various governance elements, their effects and influence on the organisational performance.

4.8 Conceptual Framework Application

The research theories underpinning this study have been discussed and analysed in line with the research objectives but further examined to identify any gaps in relation to the implementation of this conceptual framework. The actual implementation of systems, structures, frameworks and the legislation in place, and evaluation of their effectiveness in regard to GG, CG and consequence management practices in the KZNPA are part of the research focus. Comparative analysis, regarding the current status of governance and consequence management practices and what should happen, present the research gaps identified from participant and respondent inputs (chapter 5).

4.8.1 Good Governance (GG)

At the foundation of this framework lie two independent variables: GG and CG. The characteristic GG principles include transparency, accountability, participation, and rule of

law, as well as responsiveness, equity, organisational culture and inclusiveness. These elements align closely with widely accepted notions of ethical and effective public administration (Mollah, 2021).

To ensure GG in the KZNPA, several systems, structures, and frameworks need to be in place, aligning with SA's national goals of transparency, accountability, participation, and compliance with laws and regulations, as well as equity and ethical leadership. The designed conceptual framework will be applied to evaluate existing key mechanisms, with most already in play but requiring enhanced efficiency and effectiveness of systems, rigorous enforcement and to be adequately communicated to public sector institutions and all its stakeholders to create awareness. These systems, structures, and frameworks aim to promote transparency, ensure accountability, enhance service delivery, and foster ethical leadership in the KZNPA.

4.8.2 Corporate Governance (CG)

Although it is often associated with private sector management, CG is equally relevant in the public sphere. It encompasses fairness, compliance, internal controls, risk management, and overall effectiveness (Ubaidillah et al., 2022). The inclusion of these CG principles reflects a growing recognition of the need for public institutions to adopt best practices from the business world to enhance their operations and accountability (Pascual-Fuster & Crespí-Cladera, 2022).

The Companies Act is the key legislation regulating operations of private sector institutions in SA (Terblanche, 2023). However, due to the nature of business engagement carried out by public entities established by KZN Provincial Departments, their mandate to transact on behalf of the relevant departments with private organisations, authority was afforded them to apply critical relevant sections of the Companies Act in conducting their business activities (Terblanche, 2023). Therefore, public entities established by departments and SOEs formed by the SA national government must comply with the PFMA of 1999 as their primary legislation and are authorised to use the Companies Act, where appropriate (Terblanche, 2023).

CG in public entities within KZN requires a clear system of checks and balances, accountability mechanisms, and adherence to ethical principles. The objective is to ensure that public entities act in the public interest, maintain transparency, and deliver services efficiently (Gumede, 2019). Although the Companies Act is meant for private sector

organisations, public entities established by various departments have partially adopted relevant sections of the act so that they can do business with private sector organisations (Gumede, 2019). While defining the relationship between CG, GG and consequence management, analysis and interpretation of key factors in relation to the systems, structures, and frameworks that support CG implementation in KZN public entities, where ethical leadership, compliance with legislation and organisational prescripts providing internal control and risk management that ensure effective governance, will be assessed for effectiveness.

According to the (AGSA, 2023), public entities in the KZNPA of SA have been exemplary in maintaining high standards of CG, focusing on ethical leadership, transparency, accountability, and service delivery with the help of these systems, structures, and frameworks. Furthermore, the AGSA (2023) posits they are fully supported by the relevant departments, with the aim of creating a sustainable and responsive public sector that meets community needs and adheres to national governance best practices. A combination of responses and findings from participants will be examined following this conceptual framework to identify the gaps in CG practices in the KZNPA.

4.8.3 Consequence management

The framework introduces mediating variables: Consequence Management, which is portrayed as directly influenced by both GG and CG. It includes elements such as sanctions, performance measurement, accountability, and deterrence, as well as continuous improvement (de Villiers & Dimes, 2021a). This aligns closely with the principal-agent theory, which posits the need for mechanisms to ensure the actions of agents (in this case, public officials) align with the interests of principals (the public) (Jensen & Meckling, 1976).

Effective Consequence Management is shown to improve Organisational Performance, which is measured through factors such as service delivery, public trust, ethical culture, and investor confidence (de Villiers & Dimes, 2021a). This relationship underscores a core tenet of NPM theory–that clear performance metrics and accountability measures are essential for improving public sector outcomes (Hood, 1991).

Consequence management refers to the process of ensuring accountability by applying corrective actions, including disciplinary measures, when employees or officials in the KZNPA fail to comply with established rules, policies, or expected standards of conduct. Effective consequence management is essential for maintaining GG, minimising corruption,

and ensuring ethical behaviour in public service (de Villiers & Dimes, 2021a). Appropriate systems, structures, and frameworks are, therefore, necessary for successful consequence management implementation in the KZNPA. The objective of this theoretical framework is to evaluate the effectiveness of all these systems, structures, and frameworks the KZNPA has implemented, with intent to maintain effective consequence management, fostering accountability, transparency, and ethical governance within the public service.

Application of theories relevant to this study as discussed in this chapter and below, and the designed conceptual framework above, assisted the researcher to identify any grey areas and provide recommendations to augment systems, structures and frameworks and, accordingly, close the gaps in existing KZNPA governance and consequence management practices.

4.8.4 The Outcome: Organisational Performance

The ultimate outcome of this conceptual framework is organisational performance enhancement within the KZNPA (Jejeniwa et al., 2024). As noted by Van der Merwe (2023), an effective organisational culture fosters trust and collaboration among stakeholders, leading to better governance outcomes. Through tangible service delivery, the public as beneficiaries of public services will develop trust in government and investors may confidently take the risk and invest in KZN administration economic development and other business activities without hesitation. Many local and international investors are always looking for investment opportunities in the KZN province, particularly in the eThekwini Metro region, which is well known for its domestic and international attractive environment for tourism, manufacturing, maritime and mining industrialisation, as well as access to the Durban Port.

The M&E of organisational performance in the KZNPA departments and public entities is crucial for ensuring accountability, transparency, and efficient service delivery. Key systems, structures, and frameworks in place for M&E of the KZNPA performance (provincial departments and public entities) will be evaluated. These systems, structures, and frameworks ensure the KZNPA departments and public entities maintain high standards of accountability, transparency, and efficiency in service delivery, while continuously improving their organisational performance to meet community needs.

GG, CG and consequence management principles, when all related systems or functions are efficient and effective, help the KZNPA attain high organisational performance

standards. This process involves systematic departmental performance assessment against predetermined objectives, helping to track progress, identify gaps, and make the necessary adjustments. Based on the researcher's designed conceptual framework, organisational performance (outcome) will be evaluated by assessing service delivery reports, considering research outcomes by other researchers in relation to the public trust, and investor confidence over the last three years.

4.9 Application in relation to theories

At the core of this framework are five fundamental theories: principal-agent theory, stakeholder theory, institutional theory, legitimacy theory, and NPM theory. Each theory provides a distinct lens through which to analyse the relationships between the independent and dependent variables that underpin effective governance practices.

Importantly, the framework acknowledges potential impediments to effective governance and performance. These include fraud and corruption, mismanagement of government resources, and financial losses. By explicitly recognising these challenges, the framework provides a realistic view of the obstacles faced in implementing GG and CG practices. This acknowledgment is crucial, as it allows development of strategies to mitigate these risks and maintain the integrity of governance systems (Nzewi & Kanyane, 2022).

The ultimate outcome of this governance framework is improved organisational performance. This suggests the cumulative effect of GG practices, effective consequence management, and successful navigation of impediments can lead to positive cultural changes that influence performance within the organisation. Such cultural transformation is vital for sustaining GG practices and ensuring long-term organisational success (Nam & Park, 2019).

It is also important to note the theoretical underpinnings of this framework are drawn from several established perspectives in organisational and public administration theory that, similar to the NPM theory, is applied to reflect various concepts, models and approaches that help in understanding and improvement of public administration practices. On the one hand, the emphasis on accountability and performance measurement reflects the influence of principal-agent theory (Bjurstrøm, 2020). The inclusion of public trust and investor confidence as performance factors, on the other hand, aligns with stakeholder theory, recognising the diverse groups with a vested interest in government performance (Khan, Waris, Panigrahi, Sajid & Rana, 2021).

The focus on compliance and rule of law echoes institutional theory, which accentuates the importance of formal and informal rules in shaping organisational behaviour (Burdon & Sorour, 2020). The framework's attention to transparency and public trust resonates with legitimacy theory, highlighting the need for public institutions to maintain societal approval for their actions (Kinder, Six, Stenvall & Memon, 2022). Finally, the emphasis on performance measurement and service delivery clearly draws from NPM theory, which advocates for the adoption of private sector management techniques in public administration (French, Lowe, Wilson, Rhodes & Hawkins, 2021; Lukea Bhiwajee, 2023).

This comprehensive conceptual framework provides valuable insights into governance complexities within the KZNPA. It highlights the importance of integrating various governance principles and practices to achieve positive organisational outcomes. By acknowledging potential impediments, the framework also provides a realistic assessment of the challenges faced in implementing effective governance systems.

This conceptual framework offers a holistic approach to understanding and implementing GG practices in public administration, emphasising the interconnectedness of various governance elements and their collective impact on organisational culture and performance. Future research could further explore the specific mechanisms by which these relationships operate and develop strategies to mitigate the identified impediments. While governments worldwide grapple with transparency, accountability, and effectiveness issues; frameworks such as this provide valuable roadmaps for enhancing public sector governance and, ultimately, improving service delivery to citizens (Hapuhennedige, Bernsen & Kohler, 2020). The interrelationships between variables in the conceptual framework are discussed below.

4.10 Interrelationships between Variables in the conceptual framework

The interrelationships depicted in the framework (figure 4-1) illustrate a clear progression from foundational governance principles through operational practices to organisational outcomes. GG and CG contribute to effective consequence management, which in turn, enhances organisational performance (Gupta, Boas & Oosterveer, 2020). Consequence management faces potential impediments, reflecting the real-world challenges of implementing governance reforms (Makole & Ntshangase, 2023).

Collectively, these factors shape organisational performance, creating a feedback loop that can either reinforce positive practices or perpetuate challenges (Lee, Yeo & Na, 2020). For

example, successful implementation of consequence management, where instances of fraud and corruption were reported due to failure to comply with organisational governance prescripts and practices, may confirm the effectiveness of consequence management systems, structures, policies, legislations, and so forth, and thus improvement to organisational performance (Makole & Ntshangase, 2023). Otherwise, revisiting governance and consequence management practices may be required for enhancement and to address the grey areas in the systems, structure, practices, and more, whichever is applicable.

4.10.1 Interrelationships among framework variables

The interrelationships among the variables in this conceptual framework can be summarised as follows:

a) GG → Consequence Management: Effective GG practices create a conducive environment for implementing consequence management mechanisms.
b) CG → Consequence Management: Strong CG enhances the capacity for consequence management, ensuring ethical behaviour and compliance.
c) Consequence Management → Organisational Performance: Effective consequence management leads to improved organisational performance by enhancing accountability and service delivery.
d) Organisational Performance is the outcome of reinforced principles of GG, CG and effective consequence management.

4.10.2 GG as Independent Variable

The framework reinforces assertions by Pascual-Fuster & Crespí-Cladera (2022) that GG is characterised by key factors such as transparency, accountability, rule of law, and responsiveness, as well as equity, organisational culture and inclusiveness. These elements as depicted in the conceptual framework serve as independent variables that directly influence the overall effectiveness of governance within the KZNPA. According to the WB (2021), transparency and accountability are essential for building public trust and ensuring governance mechanisms function optimally. Thus, this conceptual framework asserts the GG principle establishes a foundation on which other governance practices can thrive (Khan & Kaur, 2022).

4.10.3 CG and its Role

This conceptual framework asserts CG should complement GG by focusing on ethical standards, compliance, internal controls, and risk management, along with effectiveness. These elements are crucial in establishing a framework that supports the operational integrity of the provincial administration. As noted by Mkhize (2023), effective CG reinforces the accountability of public officials and enhances the responsiveness of the administration to its stakeholders.

This relationship suggests CG serves as a vital independent variable that contributes to the overall performance of the KZNPA. Both GG and CG principles are vitally important for realisation of organisational performance in the provincial departments and public entities, failing which consequence management is evoked (Makole & Ntshangase, 2023).

4.10.4 Consequence Management as a Mediation Variable

In this conceptual framework, consequence management acts as a mediation variable that connects GG and CG to organisational performance. It encompasses key factors such as sanctions, rewards, performance measurement, and accountability mechanisms, along with continuous improvement. The consequence management role is to enforce accountability and ensure governance principles are adhered to, which, in turn, improves organisational performance (Ngubane, 2024). These mediation processes can be illustrated through the relationship between consequence management and organisational performance.

When consequence management is effectively implemented, it enhances service delivery, public trust, ethical culture, and investor confidence (Makole & Ntshangase, 2023). As highlighted by Mathe (2023), a robust consequence management system not only fosters an environment of accountability and organisational culture but also drives continuous improvement within the administration.

4.10.5 Impediments to Effective Governance

Despite the positive interrelationships between GG, CG, and consequence management, several impediments can hinder organisational performance, including fraud, corruption, mismanagement of government resources, and financial losses. According to the AGSA (2022c), these impediments can severely undermine the effectiveness of governance frameworks. Therefore, addressing these challenges is crucial for the realisation of improved organisational culture and performance.

4.11 Conclusion

This chapter discussed the theoretical framework and concepts underpinning GG, CG and consequence management in the KZNPA of SA. The chapter analysed concepts and theories adopted to address the study problem and research objectives. Several theories, notably the principal-agent, stakeholder, institutional, and legitimacy, as well as the NPM theory anchoring the study, were discussed. The main ideas, assumptions, limitations and strengths of the study were also presented, with the applicability of the theories to the study discussed.

In conclusion, the conceptual framework for GG, CG, and consequence management in the KZNPA highlights the intricate relationships between various governance elements. By understanding these interrelationships, stakeholders can better appreciate how effective governance practices contribute to a culture of accountability, transparency, and ethical behaviour. When the leadership commits to addressing impediments such as fraud and corruption, which is essential for realising the full potential of this framework, this will ultimately lead to improved organisational performance and a robust governance structure.

In the next chapter the research methodology is described, including the research paradigm, design and approach used in this study, as well as the sampling strategies and data analysis method, along with the ethical considerations.

Chapter 5: Research Methodology

5.1 Introduction

The previous chapter discussed the literature on GG, CG and consequence management. This chapter outlines and discusses the methodological processes, procedures, and choices implemented to ensure the study meets its set objectives. This chapter shifts from conceptual analysis to methodological articulation. Its purpose is to demonstrate, with clarity and coherence, how the study was designed to answer the central research questions concerning the current level of GG and CG in the KZNPA, the existence of a link between these constructs and consequence management, their impact within the public sector context, the effectiveness of existing governance strategies, and the adequacy of frameworks for stakeholder involvement.

To ensure methodological coherence and conceptual alignment between philosophical assumptions and empirical procedures, this chapter adopts the research onion model developed by Welman, Kruger & Mitchel (2011) as its organising framework. The research onion provides a layered representation of the research process, moving systematically from philosophical positioning to practical techniques of data collection and analysis.

By structuring the methodology in accordance with this model, the study demonstrates how each methodological choice flows logically from underlying ontological, epistemological and axiological commitments, and how these choices collectively support the answering of the five central research questions concerning governance and consequence management within the KZNPA.

The discussion that follows progresses from the outer layers of the onion to its inner core, beginning with the research paradigm and philosophical stance, and gradually moving toward research design, methodological approach, time horizon and data collection procedures. This layered progression ensures internal consistency and strengthens the methodological rigour of the study.

The chapter starts by discussing the research paradigms that affected the choice of research approaches. Emphasis is placed on pragmatism, as it is the philosophical view that corresponds with the study objectives. The chapter also discusses and motivates the choice of research design, the research strategy underpinning the study, followed by discussions pertaining to the population, sampling techniques, data collection, and analysis

method applied in the study. Additionally, the chapter presents and discusses the validity and reliability method as well as principles of trustworthiness of research and concludes with ethical considerations. Generally, the mixed-methods approach applied in the study directly influenced the choices of data collection and analysis. The chapter is premised on providing both descriptive and exploratory data to answer its four research questions.

Figure 5.1 below shows the Research Onion

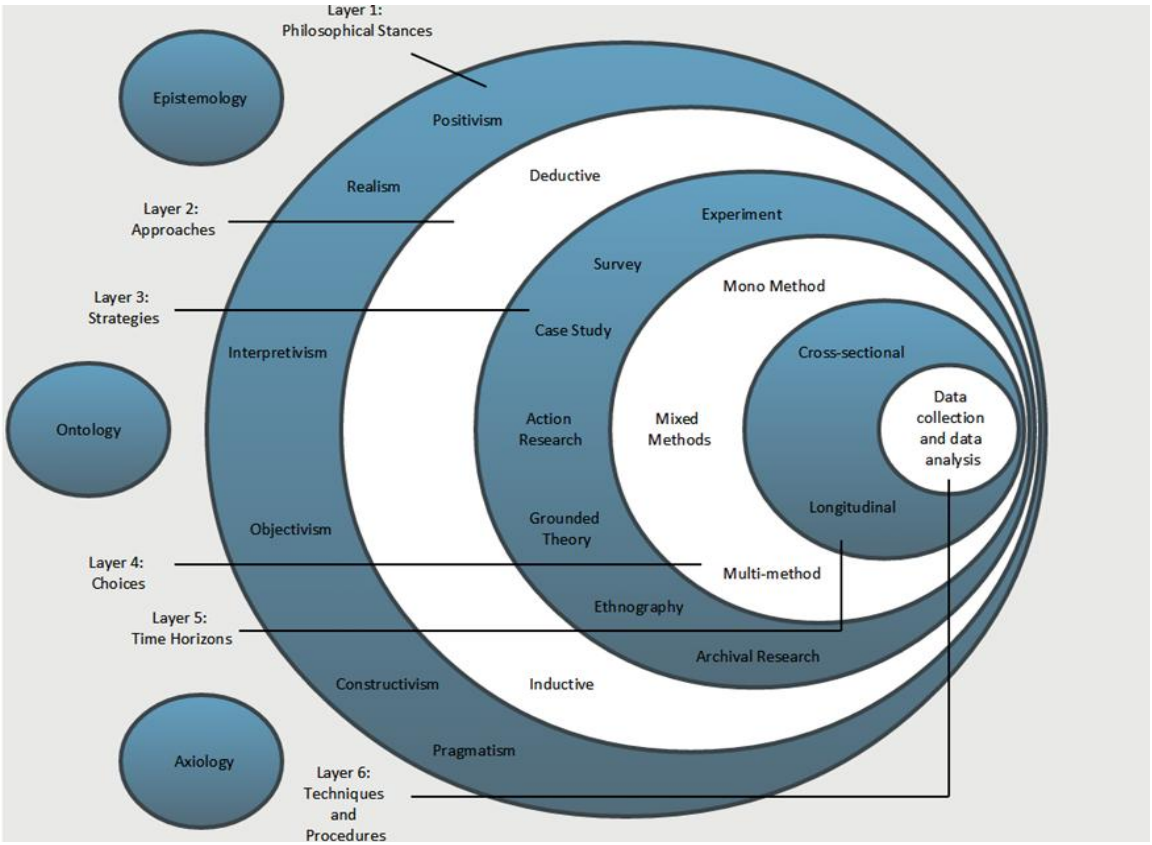


Figure 5-1: The Research Onion

(Source: Welman, Kruger & Mitchel, 2011)

The research was conducted in the manner shown in the research onion (Figure 5-1):

a) First Layer: Philosophical stance
b) Second Layer: Research Approaches
c) Third Layer: Research Strategies
d) Fourth Layer: Research Methodologies
e) Fifth Layer: Time horizon
f) Sixth Layer: Techniques and Procedures for Data Collection and Analysis

5.2 Research Paradigms

At the outermost layer of the research onion lies philosophy, Kivunja & Kuyini (2017) define a research paradigm as a foundational framework that guides researchers in developing studies, encompassing theories, practices, and philosophical beliefs. This framework shapes key elements such as research significance, questions, measurements, and methods, influencing how researchers perceive reality and knowledge. Neuman & Fawcett (2011) describe a paradigm as a holistic system of thinking, while Creswell & Creswell (2017) emphasise the need for alignment between scientific inquiry and philosophical frameworks to ensure coherent study design.

Research philosophies are typically categorised into positivism, which emphasises empirical observation and quantitative studies (Leedy, Ormrod & Johnson (2014), and interpretivism, which focuses on understanding individual perceptions through qualitative methods (Creswell, 2014). Pragmatism, as discussed by Berryman (2019), blends these approaches, prioritising practical outcomes and real-world applications, making it suitable for addressing complex societal issues.

This study adopted a pragmatic research philosophy to examine CG and consequence management in the KZNPA of SA. The choice of pragmatism was deliberate; it allows for a comprehensive exploration of real-world complexities that cannot be understood through a single lens. The decision to adopt pragmatism is also grounded in the nature of the research problem. The investigation seeks to measure governance levels, test relationships between governance and consequence management, and interpret the effectiveness and adequacy of governance frameworks. These objectives require both objective measurement and contextual interpretation.

The pragmatism focus is on addressing real-world problems aligned with the study goal of improving governance practices in a specific administrative context (Taguchi, 2018). The pragmatic approach utilises both quantitative and qualitative methods, enabling the researcher to gather rich, subtle data that reflects the participants' experiences while also providing measurable outcomes relevant to governance (Yardley & Bishop, 2017). This flexibility is vital for assessing governance levels and exploring relationships between concepts. Pragmatism emphasises the importance of context, so it was essential for this study, given the unique cultural and local factors that influence the KZNPA. Ultimately, the pragmatic approach supports action-oriented outcomes and targeted interventions in governance practices. Conversely, an exclusively interpretivist paradigm would have

privileged subjective meaning but weakened the study's capacity to establish statistically defensible relationships (Creswell, 2014).

Pragmatism, as articulated by Berryman (2019), resolves this tension by prioritising the research problem over methodological orthodoxy. It allows the integration of quantitative and qualitative methods in pursuit of practical, context-sensitive solutions. Given that governance reform in the public sector requires both evidence-based measurement and interpretive understanding, pragmatism provided the most defensible philosophical position.

5.2.1 Essential Elements of a Research Paradigm

Park, Konge & Artino Jr (2020) regard research paradigms as philosophies of science governed by ontological, epistemological, axiological and methodological assumptions. Each element shaped the study's methodological orientation.

5.2.1.1 Epistemology Application

Park et al. (2020) described epistemology as valid information needed for the research and the manner in which it can be accessed or gathered. Bryman & Bell (2015) posit that epistemology's significant focus is on researcher efforts to execute research and ensure adequate knowledge is created through legitimate processes.

This study acquired knowledge on the current CG and consequence management levels, which reflects the need to have a multidimensional understanding of governance practices. The effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA, as a comprehensive grasp of these aspects is crucial for informing future governance improvements. The nature of the link between these variables within the KZNPA, through both a positivist epistemological deductive objective process and a subjective epistemological inductive subjective process, reflecting the objective to balance statistical rigor with interpretative richness, consistent with a mixed research methodology. The deductive strand aligned with a positivist epistemology enabled statistical testing of the relationship between GG, CG and consequence management. This directly addressed the research question concerning whether a measurable link exists within the KZNPA.

Quantitative data were necessary to determine correlation and impact in a manner that could withstand empirical scrutiny. However, the research questions concerning effectiveness and stakeholder adequacy demanded more than numerical associations.

They required engagement with the perceptions and experiences of those operating within governance structures. An interpretivist epistemological dimension was therefore incorporated through qualitative inquiry.

A purely positivist epistemology was not adopted because governance effectiveness is partially constituted through perception, culture and institutional interpretation. Equally, a purely interpretivist approach would have undermined the study's capacity to test theoretical propositions. The epistemological position was therefore deliberately pluralistic.

5.2.1.2 Ontology Application

This layer involves principles regarding the global view or deportment from which the research is conducted and studied in terms of the authenticity and knowledge of the existing information. As described, ontology presents the researcher views concerning the reality or status of the phenomenon under examination. Berryman (2019) described ontology as expectations intensely entrenched in what human beings believe. They attempt to figure out whether knowledge exists in the human mind, or is dependent on the mind, waiting to be discovered.

Realism and relativism are two ontological paradigms so far identified in the literature (Gannon, Taheri & Azer, 2022). This research was premised on the ontological objective positivist stance, accepting GG and CG influenced consequence management in the KZNPA of SA. This choice was important as it underlines the need for objective assessments that can inform concrete policy decisions. From a realist perspective, governance systems and consequence management frameworks exist as objective institutional arrangements. They are codified in policy, embedded in administrative procedures and observable in organisational practice.

The research was also premised on the ontological interpretivist subjective stance of accepting multiple interpretations regarding the effect of GG and CG on consequence management in the KZNPA of SA. This justified the quantitative measurement of governance constructs. Recognising this relativist dimension ensured that qualitative inquiry was incorporated. Yet governance is also socially constructed through interaction and interpretation. Different actors may experience the same framework differently. In doing so, the research acknowledges the diversity of experiences and viewpoints, enriching the understanding of governance practices. An exclusively realist ontology would have reduced governance to structural indicators. An exclusively relativist ontology would have denied the

existence of measurable institutional patterns. The study therefore adopted a pragmatic ontological synthesis, acknowledging both structural reality and interpretive plurality.

5.2.1.3 Axiology

Axiology is occupied with judgment of the role of the researcher's value in the study of a phenomenon. According to Berryman (2019), researcher beliefs of reality (ontology), knowledge (epistemology) and values (axiology) from the research paradigm or methodological trinity guide the selection of research design and methods. In contrast, ignoring axiology could lead researchers to biases that compromise the integrity of the research. In order for the researcher to justify their philosophical choice they need to have a broader understanding of various philosophical research paradigms applied in scientific investigations (Bryman & Bell (2015). The researcher applied axiology in the study by adopting pragmatism in order to gain a broader understanding of the effectiveness of existing GG, CG and consequence management strategies. By doing so, the study prioritised the ethical considerations of the research, ensuring that the implications of findings can lead to positive societal impacts. Triangulation of data sources and transparent analytical procedures enhanced credibility. A value-neutral stance was neither realistic nor desirable; instead, values were acknowledged and managed within a rigorous framework.

5.2.2 Pragmatism

A deductive approach was used to test theory with the aim of eliminating falsehoods and proving the truth regarding a phenomena and is aligned to a positivist research paradigm (Mertens, 2014). However, an inductive approach seeks to add more additional insights, knowledge and understanding of what is being researched (Mertens, 2014). This study employed both deductive and inductive pragmatic approaches.

The deductive approach involved conducting tests using statistical means to test the authenticity and validity of theories with the objective of proving whether there was a link between GG, CG and consequence management within the KZNPA. An inductive approach involved conducting interviews to determine the subjective interpretations relating to effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA of SA.

5.3 Research Design

Moving inward in the research onion, the next layer concerns research design Research design provides the structure or plan used to collect and analyse data (Leedy et al., 2014).

In addition, it is the general plan for the research (Saunders, Lewis & Thornhill, 2016); however, not all steps contained in the model are applicable in all research and so may not be adopted in conducting all research studies as it is. This flexibility is crucial, as researchers may need to adapt their plans based on specific contexts or the evolving nature of their study. Primarily, it applies to business studies. The six step approach or layers in the research onion model are depicted in figure 5-1 above and provides guidance as to how the research process was conducted.

According to Sekaran & Bougie (2016), there are various research designs types, that is, exploratory, explanatory, causal, and correlational, as well as descriptive and experimental research design. These are discussed below.

5.3.1 Exploratory Research Design

This research design can be applied when there is no adequate information known regarding the phenomena under examination or not much information relating to the current similar situation previously researched is not available to determine how problems were resolved (Sekaran & Bougie, 2016). The researcher adopted an exploratory, fact-finding or enquiry approach to collate information, facts and evidence that assisted her to draw conclusions and propose implementation of certain recommendations to solve the problem.

The exploratory dimension was necessary because limited integrated research exists on the combined influence of GG and CG on consequence management within the KZNPA. The decision to use this design stemmed from the need to uncover previously unexamined variables in public governance, emphasizing the importance of initial inquiry as a basis for further research.

5.3.2 Explanatory research design

Kumar (2018) and Bougie & Sekaran (2019) posit explanatory research design as a plan that explains why a phenomenon exists in a particular form; it provides broader information on the phenomena under review when required information is insufficient. This design was not selected for this study primarily because the aim was not only to understand why phenomena occur but also to explore what they are and how various factors interact within the governance framework.

5.3.3 Causal research design

According to Bougie & Sekaran (2019); Bryman & Bell (2015), causal research design describes the cause-and-effect of research variables. In other words, it seeks to determine whether a causal relationship exists between variables. This approach was considered but ultimately not chosen because the research primarily aimed to uncover relationships and descriptions rather than definitively establish causation, which requires a more controlled environment.

5.3.4 Correlational research design

Bougie & Sekaran (2019) and Bryman & Bell (2015) posit that correlational research design is almost similar to causal research design. What distinguishes the two is that correlation research design not only focuses on the relationship between the variables but goes further to depict the direction of the relationship between them. Such direction may be positive or negative. While acknowledging the value of correlational design, the complexity of governance factors necessitated a broader exploration of variables, which correlational design alone may not sufficiently address.

5.3.5 Descriptive design

Creswell (2021) and Creswell & Creswell (2017) defined descriptive research design as a plan that provides a description of a phenomenon being examined by focusing on its characteristics, in terms of what is, where it is and why it occurs. Asking the questions why, what, how, where and when is very important in descriptive design (Bryman & Bell, 2015). The descriptive dimension enabled systematic assessment of the current level of governance practices, directly addressing the first research question. However, a solely descriptive design may limit the dynamic understanding needed for this study, where the interplay of variables is as critical as the variables themselves.

5.3.6 Research design adopted and why

This study utilized both exploratory descriptive research design and convergent parallel mixed-methods research design. The exploratory descriptive design combines exploratory and descriptive approaches to generate new insights on previously under-researched issues and provide detailed findings (Guetterman & Fetters, 2018). This approach was deemed suitable due to the complexities of public sector governance in SA, allowing identification of key variables and research gaps related to CG, consequence management, and GG within the KZNPA. By integrating both exploratory and descriptive methodologies,

the research capitalizes on the strengths of each to yield a more comprehensive understanding of governance issues.

The convergent parallel mixed-methods design involves concurrent collection of qualitative and quantitative data, analysed separately before merging the results for a comprehensive understanding of the research topic (Subedi, 2016). This design enabled the formulation of research questions that guided both data types, with methods such as interviews and surveys utilised for data collection.

The convergent parallel design allowed quantitative and qualitative data to be collected concurrently, analysed separately, and integrated during interpretation (Subedi, 2016; Sileyew, 2019). The choice of mixed methods was informed by the desire to provide a holistic understanding of the complex governance landscape while respecting the unique contributions of both qualitative and quantitative data. This dual approach mitigates potential biases that may arise from using a single method.

The integration of findings allows for validation and a nuanced interpretation of results, capturing both individual experiences and generalisable trends (Kumari, Zhang, Zhang, Shechtman & Zhu, 2023). This mixed-methods approach addresses the limitations of using a single method, enhancing the overall understanding of the research phenomenon (Sileyew, 2020).

A sequential explanatory design was considered but rejected because it would have prioritised one method over the other and delayed integration. Given the interdependence of the research questions, simultaneous data collection ensured comparability and analytical symmetry. Experimental design was not adopted because governance variables cannot ethically or practically be manipulated within a provincial administration. A purely causal design was also unsuitable, as the study did not involve controlled intervention. The chosen design thus reflects contextual feasibility and theoretical alignment.

5.4 Research Approaches

Three common approaches applied in empirical research are the qualitative, quantitative and the mixed-methods approach (Babbie, 2016; Blaikie & Priest, 2017). As previously discussed, these approaches are strongly related and influenced by the interpretivist, positivist and pragmatist paradigms, respectively. Before discussing the mixed-methods approach, which was selected for the study, the next subsection outlines the features and

characteristics of the qualitative and quantitative approaches. These two approaches, together, make up the mixed-methods approach.

5.4.1 Quantitative Approaches

This type of study methodology involves dealing with numbers and whatsoever can be measured systematically to investigate the phenomena and how they relate (Sileyew, 2019). It is utilised to respond to questions on relations within measurable variables with intent to give explanation, prediction and controlling a phenomenon (Leedy et al., 2014). According to Swart, Kramer, Ratele & Seedat (2019), quantitative research methods are grounded on positivity theory and the systematic data collection process and tools applied include questions, as well as ratings to measure or assess research responses to research questions. Cooper & Schindler (2003) further explained quantitative research provides more representative findings, by virtue of being derived from large sample sizes, making it practically possible to generalise the findings.

A quantitative research approach was applied in this study, through application of mathematical and statistical analytical methods to analyse data. As highlighted by Johnson & Christensen (2024) and Nardi (2018), these methods were chosen specifically to provide objective clarity regarding the linkages between GG, CG, and consequence management at KZNPA. Relying solely on quantitative data could overlook deeper contextual insights that qualitative methods might reveal, hence the combination.

5.4.2 Qualitative research approach

The qualitative research methodology is a research approach that focuses on exploring and understanding phenomena in their natural settings, employing research context definitions and inductive logic (Hennink, Hutter & Bailey, 2020). It involves gathering rich, descriptive data through non-numerical methods such as interviews, observations, and textual analysis (Sileyew, 2019). Qualitative research aims to provide in-depth insights, capture subjective experiences, and generate theories or interpretations based on the data collected.

According to Makombe (2017), a qualitative research method is a research approach that applies flexible and non-structural tools for data collection and depends on good quality data or information in the form of words, images or objects. The qualitative approach forms of questions can be best responded to by way of “in-person” interviews, as significant responses could be based on individual experiences, behaviours, attitudes, and preferences, as well as circumstances (Hennink et al., 2020).

For the purposes of this study, the qualitative part of the study sought to evaluate GG, CG, and consequence management effectiveness. The qualitative approach was particularly valuable as it allowed the researchers to capture the meanings and perceptions of leadership and managerial employees regarding governance. This is essential for a comprehensive understanding of how governance practices are experienced and enacted on the ground. Moreover, the approach was utilised to obtain insights into the effect GG and CG have on consequence management from the perspective of leadership, oversight structures and managerial employees in the KZNPA of SA.

5.4.3 Mixed-methods Approach

This study employed a mixed-methods research approach, combining qualitative and quantitative methods to gain a comprehensive understanding of the research topic (Rudolph, 2018). This methodology involves the collection, analysis, and integration of both data types, aligning with a pragmatic paradigm that addresses research problems effectively (Hendren, Newcomer, Pandey, Smith & Sumner, 2023). Creswell &Creswell (2017) noted this approach allows for a thorough assessment of research issues without relying on assumptions. The decision to use a mixed-methods approach was crucial, as it avoided the pitfalls of relying solely on one methodological angle. Instead, it fostered a more informed and nuanced examination of governance practices.

The mixed-methods design offers several advantages, including enhanced comprehensiveness and the ability to triangulate data, which increases reliability and validity (Hennink et al., 2020; Richards, Bazeley, Borglin, Craig, Emsley, Frost, Hill, Horwood, Hutchings & Jinks, 2019). The mixed methods approach was selected because no single method could comprehensively address the research questions. The quantitative component measured governance constructs and tested their relationships with consequence management. This provided empirical evidence regarding linkage and impact within the public sector context. Statistical analysis allowed for generalisable conclusions consistent with positivist principles (Makombe,2017).

The qualitative component explored perceptions of governance effectiveness and stakeholder involvement. Through semi-structured interviews, the study examined whether existing frameworks are operationally adequate and contextually responsive. This addressed dimensions of governance that cannot be captured through numerical scales alone (Hennink, Hutter & Bailey, 2020). A mono-method approach was rejected because it

would have produced either statistical abstraction without context or contextual richness without generalisability. By integrating both strands, the study achieved triangulation, enhanced validity and deeper analytical insight (Richards et al., 2019). Consistent with the research onion, the time horizon adopted was cross-sectional.

The study provides a structured assessment of governance conditions at a specific point in time. While a longitudinal design could have captured governance evolution, resource and temporal constraints rendered it impractical. The cross-sectional approach was sufficient for evaluating current levels, relationships and perceived effectiveness of existing current government and consequences management frameworks within the KZNPA in enhancing performance. At the innermost layer of the onion, techniques and procedures were selected to ensure methodological precision.

Structured questionnaires were employed to quantify governance constructs and enable statistical testing. Semi-structured interviews were used to elicit interpretive depth. Statistical analysis techniques were applied to determine correlation and impact, while thematic analysis facilitated qualitative interpretation. Documentary analysis alone was not adopted, as it would not have captured experiential dimensions of governance practice.

In conclusion, the research onion provides a coherent organising framework linking philosophical assumptions to practical research techniques. Each methodological choice was consciously aligned with the study's five research questions. Pragmatism justified methodological pluralism; exploratory descriptive design enabled structured yet flexible inquiry; mixed methods ensured comprehensive coverage; and carefully selected techniques facilitated both empirical testing and contextual understanding. The resulting methodological architecture is internally consistent, theoretically grounded and responsive to the complexities of governance and consequence management within the KZNPA of SA.

By integrating qualitative insights with quantitative data, the study provides a richer understanding of the relationships and impacts CG, GG, and consequence management have within the KZNPA. This approach also enhances the validity and reliability of findings by allowing qualitative data to contextualise quantitative results (Aggarwal & Ranganathan, 2019).

5.4.4 Contribution of the mixed methods research design to Theory Development

Although the study adopts a convergent parallel mixed-methods design, its methodological architecture is not confined to triangulation for purposes of validation. Rather, the integration of quantitative and qualitative strands is deliberately structured to facilitate theoretical development. The quantitative component tests and refines existing theoretical propositions regarding the relationship between GG, CG and consequence management, thereby examining the explanatory adequacy of prevailing governance frameworks within the KZNPA. Simultaneously, the qualitative component interrogates contextual meanings, institutional dynamics and stakeholder interpretations that may not be sufficiently captured within existing models.

The iterative integration of these strands enables the identification of conceptual gaps, the refinement of governance constructs, and the emergence of a contextually grounded framework that extends beyond verification toward theory elaboration. In this respect, the study contributes not merely empirical corroboration, but theoretical advancement through the synthesis of measured relationships and lived administrative realities. The mixed-methods design therefore operates as a mechanism for conceptual integration and framework development, positioning the research within a theory-building rather than purely confirmatory paradigm.

5.5 Research Site

The site for the study was at the Pietermaritzburg provincial administration offices.

5.5.1 Target population

Casteel & Bridier (2021) define a population as the aggregate of all individuals, families, groups, organizations, communities, and events eligible to participate in a study. The target population refers to the specific group or population of individuals a researcher or study aims to investigate or draw conclusions on. It is the group of people who possesses certain characteristics, attributes, or experiences of interest to the study (Casteel & Bridier, 2021). Sekaran & Bougie (2013) define the population as entire group of individuals, events, or objects examined in research. The target population is typically defined based on the research objectives and the specific research questions or hypotheses being addressed. It helps researchers focus their efforts and resources on a specific group relevant to the study goals (Casteel & Bridier, 2021).

In this study, the target population consisted of provincial government department officials responsible for governance, oversight, and the enforcement of consequence management within selected departments of the KZNPA. These included officials working in areas such as accounting, finance, monitoring and evaluation (PM&E), legal services, internal audit, information and communication technology (ICT), risk management, compliance, and forensic investigation.

The overall population for the study consisted of 215 officials drawn from four selected provincial departments, namely the Provincial Treasury, Department of Education, Department of Transport, and the Department of Community Safety and Liaison. These officials were considered appropriate for the study because they are directly involved in governance oversight structures, internal control systems, and the implementation or monitoring of consequence management within their respective departments.

5.5.2 Sample Size

In the research context, sample size refers to a certain number of elements selected and determined to address the research questions or tested to resolve research problems. Aronowitz & Fawcett (2016) define the sample size as small, selected elements or a set of items chosen by the researcher from a large population for use separately or combined in research. According to Hertzog (2008), pilot studies can be used to determine a justifiable sample size needed for the research. However, there are no clear guidelines on how large the samples should be, with the researcher guided by the study objectives.

This study adopted a mixed-methods research approach, combining both qualitative and quantitative data collection. In this study, the researcher applied guidelines as per Sekaran & Bougie (2016) and purposively selected 15 participants out of a total of 25 senior officials for the qualitative component of the study. These participants comprised Heads of Departments and senior management officials responsible for enforcing consequence management, as well as members of the Provincial Audit and Risk Committee (PARC). These individuals were selected because of their strategic oversight roles and their direct involvement in governance and accountability processes. The decision to have 15 participants was informed by qualitative research principles which emphasise depth of insight rather than numerical representation, as well as practical considerations such as the availability of senior officials, time constraints, and the need to ensure manageable and in-depth interviews that could generate rich and meaningful data (Sekaran & Bougie, 2016). In addition, selecting a smaller purposive group allowed the researcher to focus on

participants with the most direct strategic responsibility for governance oversight and consequence management, thereby ensuring the relevance and quality of the qualitative data.

For the quantitative component, 200 questionnaires were distributed to officials across the four departments. These respondents included technical and professional staff such as accounting officers, finance officials, PM&E practitioners, legal officers, ICT specialists, internal auditors, risk management practitioners, forensic investigators, and internal control practitioners. These officials are directly involved in implementing governance systems and therefore provided valuable insights into the effectiveness of consequence management processes. However, 182 completed questionnaires were returned, resulting in a 91% response rate, while 18 questionnaires were not returned. The analysis of quantitative data was therefore conducted using the 182 valid responses received.

The questionnaires were distributed through departmental communication channels and direct electronic distribution using official email systems, with the assistance of departmental coordinators in the participating departments. Respondents were given sufficient time to complete the questionnaires voluntarily and return them to the researcher. It is important to note that no census of all officials in the departments was undertaken, as the study relied on a selected sample of 200 respondents drawn from the total population of 215 officials.

Four departments were selected for the study, namely the Provincial Treasury, Department of Education, Department of Transport, and Department of Community Safety and Liaison. The Provincial Treasury contributed a larger number of respondents (150) because it functions as the central oversight institution responsible for financial governance, risk management frameworks, internal control coordination, and monitoring of compliance across provincial departments. As such, it houses a larger concentration of professionals involved in governance oversight functions compared to the other departments, which justified the larger representation in the sample. Table 5-1 below presents the sample size composition.

Table 5-1: Sample size

Department	Total	Description
Provincial Treasury (PT)	150	IAs, Risk Management Practitioners, Forensic Investigators, PM&E and ARC members
Department of Education (DoE)	25	Risk and Internal Control Practitioners, PM&E, Legal Forensic Investigation and Accounting Officer

Department of Transport	25	Risk Practitioners, Legal, Compliance and Internal Control Practitioners, PM&E and Accounting Officer
Department of Community Safety & Liaison	15	Financial management, Legal, Risk and Internal Control Practitioners, PM&E and Accounting Officer
Total Sample size	215	All entrusted with enforcing GG and consequence management

Source: Researcher's own compilation 2024

5.6 Sampling Strategies

Theoretically, sampling consists of two distinct categories and varied methods the researcher may select from subject to the research objectives, namely: Probability and Non-Probability Sampling (Creswell & Creswell, 2017). In probability sampling, elements to be chosen as part of the sample are often known, contrary to non-probability sampling, where elements selected from the population are unknown (Bryman & Bell, 2015; Sekaran & Bougie, 2016). Probability sampling comprises simple random, systematic and stratified random sampling.

Various types of Non-probability sampling recommended as per literature include sequential, judgmental (purposive or selective), quota, and convenience, as well as snowball sampling (McCombes, 2019). Similarly, Bougie & Sekaran (2019) identified non-probability sampling methods inclusive of, but not limited to purposive, snowballing, judgemental and convenience sampling (Bougie & Sekaran, 2019). Therefore, this research applied both probability (simple random sampling) and non-probability sampling (purposive sampling) to accomplish the research objectives.

5.6.1 Non-Probability Sampling

This category of sampling characterises the population with the inability for an equal opportunity of being elected (Rahman, Tabash, Salamzadeh, Abduli & Rahaman, 2022). Therefore, the selected sample cannot entirely represent the target population. The researcher selected the appropriate and preferred persons that participated in the study. According to literature, the non-probability population sampling method is more appropriate for qualitative research, as well as conducting case and pilot studies with the assumption for development. This sampling method is typically commissioned in studies focusing on specific factors relating to the entire population (McCombes, 2019).

5.6.2 Probability Sampling

The probability sampling method involves using criteria where every person in a population has a chance of being selected (McCombes, 2019). A key advantage of probability sampling

is that respondents are selected without bias, making the findings more objective (McCombes, 2019). It is beneficial by guaranteeing the precision of the statistical methods after experimentation. Therefore, it can be applied for estimations of the population limits. Probability sampling consists of i) simple random sampling, ii) stratified sampling, iii) systematic sampling, iv) cluster sampling, as well as v) disproportional sampling, as provided by literature (McCombes, 2019).

5.6.3 Sampling strategy and sample size chosen for his research

For this study, Purposive Sampling - a non-probability strategy - was applied for participant selection in the qualitative part of the study. Purposive sampling involves obtaining data from specified persons in possession of certain experience, knowledge, and intelligence levels in relation to the research topic (McCombes, 2019). Purposive sampling is applied when researchers have a clear understanding of the specific characteristics or experiences they are interested in studying. Thus, purposive sampling allowed the researcher to directly select participants with those qualities.

As it was deemed more efficient, purposive sampling was adopted specifically as the population of interest, notably Departmental heads and PARC members, was small and difficult to access. Furthermore, by selecting participants with specific knowledge or experience the researcher was able to gain deeper insights into the research topic.

Simple random sampling was additionally applied for selecting respondents in the quantitative part of the study; this included Senior Managers, PM&E officials, professionals within the forensic, legal, finance, audit and risk management fraternity working in the four departments, and other relevant officials mostly involved with CG, GG and consequence management programmes. Simple random sampling is a probability sampling technique where every individual in the population has an equal chance of being selected. It is often used when researchers want to ensure their sample is representative of the larger population.

There are several reasons why simple random sampling was used for respondent selection. First, simple random sampling eliminated any bias in the selection process and helped to ensure every individual had an equal chance to be included in the sample. Furthermore, simple random sampling enabled the findings to be generalised to the larger population (Mweshi & Sakyi, 2020).

5.7 Recruitment Strategy in Data Collection

The preliminary process involved in participant recruitment for the research involved seeking permission from senior managers mandated with the responsibility to grant permission to not only conduct the study but also to enter the precincts of the KZNPA offices in Pietermaritzburg and interview participants. Once permission had been sought and granted, potential respondents were contacted and modalities for choosing their respondent sample communicated.

The next step involved the identification of participants eligible to participate in the research, followed by communicating the modalities of conducting the semi-structured interviews and the distribution and collection of structured questionnaires to participants. Respondents were provided timelines for completing the questionnaires, with follow ups after a week. As a preliminary intention, the researcher used various methods to reach out to participants and respondents in the form of emails, short message service (SMS) and WhatsApp, depending on individual respondent consent.

5.7.1 Qualitative data collection

This study employed semi-structured, in-depth interviews using interview schedules as a data collection tool. Semi-structured interviews involve partly closed- and open-ended questions (Saunders, Lewis & Thornhill, 2009). However, in qualitative research semi-structured interviews involve predominantly more open-ended questions, with very few closed-ended questions. This kind of interviewing is done to probe participant perceptions on specific issues.

The importance of the in-depth semi-structured interviews is that they provide the possibility for participants to provide an in-depth analysis on the phenomenon based on their encounters and perceptions (De Voux, 2022). These interviews primarily feature open-ended questions, allowing participants to express their perceptions on specific issues, while also including a few closed-ended questions (Saunders, 2011). The semi-structured format, furthermore, enables participants to provide detailed insights based on their experiences, facilitating a deeper understanding of complex issues (Du Plooy-Cilliers & Cronje, 2014b).

The researcher targeted provincial officials in management positions to gather qualitative data on GG, CG, and consequence management within the KZNPA. The questions aimed to explore the relationships among these variables and their impact on public service effectiveness. Additionally, the interview guide assessed the need for a framework linking

GG and corporate practices to enhance their effectiveness. The guide consisted of 15 carefully crafted questions to facilitate comprehensive discussions.

5.7.2 Quantitative data collection

The survey method utilised a structured questionnaire with guided responses, distributed to officials across various departments within the KZNPA. The structured survey questionnaire minimised loss of time though amassing large amounts of irrelevant data from respondents, who might tend to say more than is necessary for the questions asked. Furthermore, the findings from structured questionnaires can be generalised to a larger population (Du Plooy-Cilliers & Cronje, 2014a).

For the quantitative data set, a structured questionnaire was physically distributed to respondents in order to obtain the statistical information from the study respondents. This included the relevant senior management responsible for enforcing GG, CG and consequence management, professional auditors, internal control and risk management practitioners, and financial management, as well as IT specialists, forensic auditors and PM&E practitioners of the four selected departments and the ARC members.

The quantitative structured questionnaire had several sections to address study objectives as follows:

Section A: Eleven questions were designed to obtain respondent views on the status of GG, CG and consequence management in the KZNPA.

Section B: Eleven questions were designed to obtain respondent views in relation to the existence of links or relationships between CG, GG, and consequence management.

Section C: Fourteen questions were designed to obtain respondent views on the effectiveness of GG, CG and consequence management practices within the KZNPA. Respondents answered continuous monitoring and oversight responsibility questions that test the impact of these variables in the system.

Section D: Comprising 13 questions designed to obtain respondent views on the impact of GG, CG and consequence management practices within the public service context.

The questionnaire has 49 questions in total that respondents could answer in 30 minutes. The overall assessment of these views, together with participant responses from the qualitative structured interview questions were utilised to address the need for a framework required to improve stakeholder involvement to improve GG, CG and consequence management in the KZNPA.

5.7.3 Data Collection methods chosen for this study

The study intended to evaluate GG, CG and consequence management, the effect these have on consequence management practices in the KZNPA of SA, where individual respondents were expected to respond to specific questions in the survey (quantitative data collection) and participants were interviewed to share their experience based on structural questions in the interview guide (qualitative data collection) during the one-on-one interviews by the researcher.

5.8 Data Analysis

To better comprehend the question the study is focused on, data analysis required the researcher to evaluate the information acquired and sort, choose, and organise the statistics (Bezuidenhout, Davis & Du Plooy-Cilliers, 2014). This stage is critical as it transforms raw data into meaningful insights, helping to address the research questions effectively. Proper data analysis ensures not only the accurate interpretation of results but also their alignment with the study's objectives. In this study, both thematic and statistical analysis were used, with methodologies used in this data analysis covered in the next subsection.

5.8.1 Qualitative data analysis

The qualitative data were collected from 15 participants, representative of senior managers across various departments, including Transport, Education, Safety and Liaison, as well as PT, and ARC members. Initially, the emailed interviews were compiled in their raw form, before the researcher decided on a data analysis method. Such an unprocessed compilation allows for a holistic overview of the data prior to any analytical procedures being undertaken. TA was employed to categorise and assess the qualitative data, allowing the researcher to identify underlying themes (Bezuidenhout, Leonelli, Kelly & Rappert, 2017; Xu-Monette, Xiao, Au, Padmanabhan, Xu, Hoe, Rodríguez-Perales, Torres-Ruiz, Manyam & Visco, 2019).

The process began with familiarisation, involving multiple readings of the data to grasp their content and identify recurring themes. This initial immersion in the data is vital; it allows the researcher to establish a deep understanding of the material, which is crucial for effective thematic analysis. This included noting dominant patterns and coding the data based on intended meanings, aligning with research objectives, while carefully removing irrelevant information to preserve valuable insights. Thematic coding, described as a data reduction

method, helped clarify main ideas and organise themes using illustrative codes (Newman & Gough, 2020). This coding process not only simplifies complex data but also enables the identification of relationships among themes, enriching the analysis. NVIVO software was utilised to further assist in generating and analysing themes throughout the process. The software facilitates qualitative data management, allowing for efficient coding, retrieval, and data exploration, thereby enhancing the rigor of the thematic analysis.

5.8.2 Quantitative analysis

The study utilised quantitative data collection as part of its mixed-methods design, employing the Statistical Package for Social Sciences (SPSS) v.32 for survey data analysis. Data from 182 professional and technical staff at the KZNPA, including various officers from different departments, were analysed using SPSS. This choice underscores the research's commitment to leveraging robust statistical techniques to derive meaningful conclusions from collected data. This software provides diverse graphical options, such as bar charts and scatterplots, to visualise patterns and relationships related to GG, CG and consequence management (Kothari, 2012). These visual representations are essential, as they convey complex statistical information in an accessible manner, allowing stakeholders to intuitively grasp key findings.

SPSS was deemed essential for generating clear outputs, including tables and summaries, which facilitates easy interpretation of results, particularly for those unfamiliar with statistical terms (Newman & Gough, 2020). The clear layout of outputs is particularly advantageous in collaborative environments, where different stakeholders may have varying levels of statistical expertise. Its user-friendly interface allows for complex data processing and analysis, making it a widely used tool in numerical research (Kothari, 2012). Moreover, the software offers numerous advanced statistical techniques, such as regression analysis, ANOVA, and chi-square tests, adding depth to the analysis. Additionally, SPSS is capable of managing large datasets and developing comprehensive tables and graphs to present analysis outcomes effectively (McCartney, Murphy & Mccarthy, 2021). This capability not only enhances the presentation of findings but also supports rigorous data integrity checks, ensuring that the results are reliable and valid.

5.9 Statistical data development steps

5.9.1 Demographics

The first level in the study was to establish the characteristics and demographics currently inherent in the system. Therefore, both quantitative and qualitative data collection tools were designed to obtain statistical data including demographics and characteristics such as qualifications, gender dynamics, age, years of experience and direct responsibilities in relation to the research topic. Responses emanating from this step assisted in understanding and examining the level or status of GG, CG and consequence management in the KZNPG and thus, fulfilling the first research objective.

5.9.2 Descriptive statistics

Descriptive statistics involves methods for summarising and analysing data characteristics, focusing on variability, distribution, and tendencies (Cooksey, 2020; Nick, 2007). This approach helps researchers identify missing data issues and calculate frequencies, percentages, and central tendencies (Cohen, Manion & Morrison, 2017). It also employs graphical representations to highlight patterns in the data (George & Mallery, 2018). The three main categories include measures of central tendency (mean, median, mode), measures of variability (spread of data), and frequency distribution, which assess relationships between variables (George & Mallery, 2018). The chi-square statistic can be used to compare observed and expected frequencies to test relationships (Kothari, 2012).

5.9.3 Inferential Statistics

Inferential statistics enable researchers to make generalisations on a larger population based on sample data, testing relationships and impacts of variables (Bettelheim, 2016; Wildemuth, 2017). This aspect of statistics is crucial for making informed decisions based on limited data, as it allows researchers to infer properties about a population without needing to study the entire group. Common statistical tests include t-tests, analysis of variance (ANOVA), and correlation and regression analyses, which help assess the significance of observed patterns in the sample (Stapor & Stapor, 2020). Correlation analysis examines relationships between numerical variables, while regression analysis predicts dependent variable outcomes based on independent variables (Janse van Rensburg, 2023). These tools are essential for understanding not just whether variables are related, but also the nature and strength of these relationships. Correlation does not imply causation, so it's crucial for researchers to interpret results cautiously and in context. T-tests compare the means between two groups, and ANOVA assesses differences among more

than two groups. This capability makes ANOVA particularly valuable in experiments where multiple conditions or treatments are being evaluated simultaneously, allowing researchers to pinpoint which specific groups differ from each other.

Chi-square tests evaluate relationships between categorical variables (Janse van Rensburg, 2023). This test works by comparing the observed frequencies of outcomes in categories with the frequencies that would be expected if there were no association between the variables. This makes chi-square a go-to method for analyzing survey results where responses are categorical, such as ‘yes’ or ‘no’ answers (Janse van Rensburg, 2023).

Another important aspect of inferential statistics is the concept of confidence intervals. These intervals provide a range within which researchers believe the true population parameter lies, given a certain level of confidence (typically 95%). To enhance the reliability of their findings, researchers often report these intervals alongside point estimates (Neyman, 2023)

Hypothesis testing also plays a critical role in inferential statistics. It involves setting up null and alternative hypotheses,

Lastly, inferential statistics are subject to certain assumptions (Janczyk & Pfister, 2023). For example, many tests assume normality of the data and homogeneity of variance. Violating these assumptions can lead to incorrect conclusions, so researchers often conduct tests to check for these conditions or use non-parametric alternatives when necessary (Trafimow, 2022).

By encompassing these diverse aspects, inferential statistics provide a robust framework for researchers to draw meaningful conclusions from sample data, guiding informed decisions in various fields.

Table 5.1 below shows a summary of inferential statistical techniques

INFERENTIAL COMPONENT	**PRIMARY PURPOSE**	**APPLICATION IN RESEARCH CONTEXT**
T-test	Compares means between two groups	Determines whether differences between two independent groups are statistically significant
ANOVA	Compares means across more than two groups	Identifies which groups differ when multiple conditions or treatments are evaluated

Correlation Analysis	Measures direction and strength of relationship between variables	Assesses whether numerical variables move together positively or negatively
Regression Analysis	Predicts dependent variable from independent variables	Establishes the magnitude and explanatory power of predictor variables
Chi-square Test	Tests association between categorical variables	Evaluates whether observed frequencies differ from expected frequencies in survey-type data
Confidence Intervals	Estimates range of true population parameter	Enhances reliability by presenting interval estimates alongside point estimates
Hypothesis Testing (p-values)	Determines statistical significance	Guides decision to reject or fail to reject null hypothesis
Effect Size	Measures practical significance	Quantifies strength of observed differences or relationships
Assumption Testing	Checks validity of statistical conditions	Ensures normality and homogeneity requirements are satisfied or identifies need for non-parametric alternatives

Source: Mukherjee (2019); Kumar (2019) and Saunders et al., (2018)

The table 5.1 above illustrates that inferential statistics extend beyond isolated tests. They operate as an integrated system. Significance testing identifies whether an effect exists, effect size indicates how meaningful that effect is, and confidence intervals provide precision around estimates. When applied carefully and in alignment with underlying assumptions, these techniques collectively strengthen empirical credibility and support defensible generalisations from sample to population.

5.9.4 Validity and Reliability Considerations

Validity and reliability are crucial for ensuring quality in research findings. Reliability refers to the consistency of measurement results across repeated tests. Bryman & Bell (2015) often assessed using the test-retest method, despite its time constraints. This method assesses how stable scores remain over time, which can provide valuable insights into the reliability of the measurement tools used. Another method, internal consistency, evaluates how well different items measure the same construct, using tools such as Cronbach's alpha to quantify this consistency. Validity relates to the degree to which a measurement accurately represents what it intends to measure (Taherdoost, 2016). It is essential to distinguish between different types of validity: content validity ensures that the measurement covers the entire concept being studied; construct validity assesses whether the tool truly measures the theoretical construct it claims to; and criterion-related validity compares the measurement with an external criterion to see how well it predicts outcomes. To ensure validity, the researcher paraphrased questions and sought supervisory feedback

on the discussion document, aligning questions with the research objectives (Corbin & Strauss, 2014; Saunders, 2011). Engaging with subject matter experts during the design phase not only strengthens content validity but also enhances the overall relevance and applicability of the questions posed.

Achieving both validity and reliability requires careful alignment of research methods and instruments with the study aims and objectives. In quantitative research, this alignment is particularly crucial, as it ensures that statistical analyses yield meaningful and interpretable results. For instance, well-defined operational definitions facilitate clear measurement of variables, reducing the risk of confounding factors affecting outcomes. Furthermore, data integrity is fundamental in quantitative research. This concept encompasses the accuracy, consistency, and reliability of data throughout its lifecycle. Maintaining data integrity involves implementing protocols to prevent errors during data collection, entry, and analysis. It also includes ensuring that data is appropriately stored and protected against unauthorized access or manipulation. Researchers should establish data management practices that include regular audits and validation checks to mitigate potential data integrity issues.

In summary, focusing on validity and reliability, alongside data integrity, is vital for producing robust quantitative findings. These elements collectively contribute to the credibility of the research and its conclusions, ultimately informing practice and policy in meaningful ways.

5.10 Data Quality

The study used principles of trustworthiness, which deals with credibility, transferability, dependability and conformability, primed for their quantitative counterparts in qualitative research (Shufutinsky, 2020).

a) Credibility

Credibility refers to the accuracy and completeness in identifying and describing the phenomenon of interest (Shufutinsky, 2020). It enhances the authenticity of findings by implementing measures that assure external readers of the research's reliability (Verhavert, Bouwer, Donche & De Maeyer, 2019). To achieve this, the researcher engaged participants in deeper discussions and verified their feedback on GG within the KZN Administration. Participants were also offered the opportunity to review transcripts for accuracy prior to data analysis, ensuring the findings genuinely reflected their insights.

b) Dependability

Dependability focuses on the consistency and reliability of the study methods and data collection processes (Janis, 2022). To enhance this, the researcher paraphrased interview questions to maintain consistent results and divided the study into chapters for clarity. This structure allows future researchers to follow the methodology and understand the rationale behind the conclusions drawn (Pang, Chang, Verspoor & Pearce, 2016). By ensuring data collection and analysis accuracy, the study aimed to minimise flaws and improve overall quality.

c) Conformability

Conformability ensures research findings are based on data and not researcher bias (Korstjens & Moser, 2018). The research questions were designed and validated by experts, and pilot tests conducted to refine them. The study ensured collected data supported the findings, allowing independent verification by third parties. Data collection and analysis procedures were thoroughly reviewed to identify any potential bias, ensuring participants expressed their views freely without influence.

d) Transferability

Transferability relates to the generalisability of the study findings (Choi et al. (2022). Although the qualitative approach limits generalisability due to the sample size, the study provided detailed explanations of methods and findings to enable application in other contexts. In addition, by specifying participant demographics and settings, the research allows potential replication in similar studies. The greater the perceived similarity to other findings, the stronger the implications for transferability (Yi, Hong, Yoon, Lim & Bae, 2022).

e) Authenticity

Authenticity pertains to the validity and reliability of the information collected from participants. The researcher conducted a data verification process to ensure data accuracy regarding the selected sample. Additionally, a data-oriented approach enhanced the credibility of the findings (Amin, Nørgaard, Cavaco, Witry, Hillman, Cernasev & Desselle, 2020). This process reinforced the integrity of the research, ensuring the information obtained accurately reflected participant perspectives.

5.11 Data Availability

The research strategy for this study utilised in-depth, standardised, open-ended questions to gather primary data from participants. The interview format, guided by a structured

questionnaire, allowed participants to elaborate on specific issues, promoting richer data collection (Zhou, Hou, Yang, Chong & Moon, 2019).

Various secondary data sources were additionally scrutinised for applicable use, including journals, government reports, articles, and strategic documents related to CG and consequence management (for example, annual reports, annual plans, financial statements, and more), articles and books on CG, GG and consequence management, reports by the AGSA, government oversight structures from the Legislature, and the PARC were consulted as part of the data collection process. This comprehensive approach enabled the researcher to validate interview responses through triangulation, thereby enhancing the validity and reliability of the study findings. By integrating both primary and secondary data, the research provided a well-rounded subject matter analysis.

5.12 Pilot Study

Activities involved to evaluate the feasibility of the study prior to full engagement are defined as the pilot study, performed as preliminary assessment before committing to perform a full research (Hazzi & Maldaon, 2015). A pilot study is an initial investigation conducted on a smaller scale to test the feasibility, time, cost, and procedures of a larger research project (Malmqvist, Hellberg, Möllås, Rose &Shevlin (2019). In mixed methods research, a pilot study can be particularly valuable as it can assess both quantitative and qualitative components (Hazzi & Maldaon, 2015). It allows researchers to identify potential issues and refine their methodologies prior to full implementation.

With respect to this study, the research instruments were availed to the supervisor for refinements, after which suggested amendments and or corrections to the research instruments were effected. The next step involved piloting the research instruments to both respondents and participants from the target population. A pilot study involving seven respondents from KZN departments' senior management not listed in the sample selected was conducted to test the questionnaire for clarity and reliability while pilot interviews involving five executive managers from the same departments were conducted to gauge participant responses and thematic relevance. This dual approach helped to ensure that both strands of the research are well-integrated and effective. There were no flaws that were observed from the pilot study.

5.13 Ethical considerations

Akaranga & Makau (2016) emphasize the significance of ethical considerations in research studies. They assert research with no ethical consideration is destined for failure. Normally, the researcher should ensure participants in the research are not exposed to any harm anyhow and in anyway during the conduct of the research. This fundamental principle serves as the bedrock of ethical research practices, necessitating that researchers are proactive in identifying and mitigating potential risks that could adversely affect participants. The dignity, respect, protection and privacy of participants are paramount in ethical consideration. Therefore, the researcher obtained written consent for their voluntary participation in the research prior to its commencement (Akaranga & Makau, 2016). Informed consent encompasses not only obtaining agreement but also ensuring that participants are fully aware of the nature of the study, what their involvement entails, and their right to withdraw at any point without repercussions.

Furthermore, the researcher observed appropriate levels of confidentiality when handling derivative data from research and ensure it is safeguarded. This involves not merely promising confidentiality but actively implementing measures like anonymizing data, securely storing records, and limiting access to sensitive information to protect participant identities. Confidentiality must remain inviolable throughout the research lifecycle. Sources of funding and potential conflict of interest in the study were acknowledged, with the researcher ensuring any form of communication with regard to the research is done honestly and transparently (Akaranga & Makau, 2016). Transparency regarding funding sources is especially critical, as it helps mitigate biases that may arise from financial influences on the research outcomes.

Other significant factors imperative for ethical consideration include:

- The participants were advised regarding voluntary involvement and withdrawal from the study and information in this regard was communicated to respondents. This aspect emphasizes the ethical commitment to informed consent; participants should feel free to ask questions and receive clear responses about any concerns prior to their involvement.
- Intolerable language and any communication that may be considered offensive and discriminatory were avoided when formulating the questionnaire and during interviews. Ensuring sensitivity in language reflects ethical responsibility, promoting an inclusive environment that respects all participants, regardless of their backgrounds.

- Respondent anonymity and privacy. Anonymity goes hand in hand with confidentiality; measures such as using codes instead of names, or aggregating data, further protect participant identities and bolster trust in the research process.
- Acknowledging the work of other authors applied in the study specified, using the Harvard referencing system in accordance with the Dissertation Handbook. Proper citation not only adheres to ethical standards but also gives due credit to prior research, avoiding plagiarism and fostering academic integrity.

The researcher maintained the uppermost level of objectivity in deliberations and data analysis throughout the study. Objectivity is vital as it minimizes bias during data interpretation, reinforcing the reliability and validity of the research findings. Ethical research is not only about protecting participants; it's also about being honest and unbiased in presenting the results.

Before the research commenced, obtaining ethical approval from a relevant board or committee was a critical step in the process. This approval serves as a safeguard, ensuring that the research methods adhere to established ethical guidelines and continuously reflects the welfare of participants. Obtaining this approval often requires a thorough review of the research design, including methodologies, participation protocols, and data handling processes.
In summary, a comprehensive approach to ethical considerations is not merely a checkbox to fulfil but a commitment to uphold the rights and dignity of research participants, fostering trust, integrity, and respect in the research process.

5.14 Conclusion

This chapter outlined and discussed the methodological processes, procedures, and choices implemented to ensure the study meets its set objectives. The chapter started by discussing the research paradigms that affected the choice of research approaches. Emphasis was placed on pragmatism, as it is the philosophical view that corresponds with the study objectives. The chapter also discussed and motivated the choice of research design, the research strategy underpinning the study, followed by discussions pertaining to the population, sampling techniques and data collection and analysis methods applied. Additionally, the chapter presented and discussed the validity and reliability method as well as principles of trustworthiness of research and concludes with ethical considerations. Generally, the mixed-methods approach employed in the study directly influenced data

collection and data analysis choices. The chapter was premised on providing both descriptive and exploratory data to answer its four research questions.

The chapter that follows presents the qualitative data and analysis of results.

Chapter 6: Qualitative Data Presentation and Analysis of Results

6.1 Introduction

The previous chapter discussed the research methodology applied in the study. In this chapter the focus is on presenting both quantitative and qualitative results based on the fourth study objective, starting with the data analysis methodology. The chapter is structured in such a manner that the first sections present and interprets the qualitative results per objective. Then the section presents and analyses the qualitative research results pertaining to the research objective. The qualitative results are presented using a TA format.

6.2 Data analysis methodology

To explore GG, CG, and consequence management within the KZNPA, qualitative data were gathered from 15 senior managers across departments such as Transport, Education, Safety and Liaison, PT, and members of the PARC. TA, following Braun and Clarke's 2016 six-phase reflexive framework, guided the data interpretation (Byrne, 2022). This approach allowed the researcher to move from raw interview transcripts to clearly defined patterns, capturing both the operational challenges and lived experiences shared by participants.

Data were analysed using NVIVO Version 15, which helped manage transcripts, code responses, and identify recurring themes. After immersing in the transcripts through repeated readings, the researcher created and refined codes that represented key governance issues such as policy implementation gaps, accountability inconsistencies, and stakeholder engagement. These codes were grouped into broader themes, such as CG Progress and Consequence Management Issues, which were further broken down into sub-themes where needed.

NVIVO's tools were used to structure and visualise these relationships, and recording supported deeper reflection during analysis. Themes were then reviewed, sharpened, and aligned with both the research objectives and relevant theory. Where appropriate, direct quotes from participants were included to preserve voice and context, such as one participant noting, "Junior officials get charged while senior management often escapes accountability." Throughout, the researcher prioritised transparency and consistency, drawing on both interview insights and supporting documents to build a grounded, credible understanding of governance practice in the province.

6.3 Demographic profile of participants

Table 6-1 below shows the demographic profile of participants.

Table 6-1: Demographic Profile of Participants

ID	GENDER	AGE	QUALIFICATION	POSITION	ROLE	EXPERIENCE
P1	M	41-51	CA	ARC	MEMBER	11-15
P2	F	41-51	CA	CAE	IA	>25 YRS
P3	M	41-51	DEGREE	CD	ERM	>25 YRS
P4	M	51-60	CA	DDG	FINANCE	21-15
P5	M	51-60	HONOURS	DIRECTOR	ERM	21-25
P6	M	>60	DEGREE	ARC	MEMBER	>25 YRS
P7	M	>60	MASTERS	ARC	CHAIR	21-25
P8	F	51-60	MASTERS	DDG	FISCAL RESOURCE.	21-25
P9	F	41-51	DEGREE	CD	FISCAL RESOURCE.	>25 YRS
P10	F	51-60	DEGREE	HOD	ERM	>25 YRS
P11	M	41-51	DEGREE	DIRECTOR	IA	16-20
P12	F	51-60	HONOURS	DD	INTERNAL CONTROL	>25 YRS
P13	M	51-60	HONOURS	DIRECTOR	ERM	16-20
P14	M	51-60	DEGREE	HOD	FORENSIC AUDITOR	>25 YRS
P15	F	51-60	DEGREE	HOD	ERM	16-20

Source: Researcher's own compilation - 2025

Understanding who participated in the study is essential to making sense of the findings. The demographic makeup helps situate perspectives within the lived experience of those operating in governance spaces, particularly in a complex provincial structure such as KZN. Participants were drawn from departments such as Transport, Education, S&L, PT and included members of the ARC. The profile shows a group composed largely of middle- to senior-level professionals in high-ranking positions. Their insights reflect not only current realities but also years of institutional memory.

Everyone involved held professional qualifications, ranging from honours to master's degrees and Chartered Accountant (CA) designations. Their roles spanned executive and oversight functions, offering a layered view of governance from both a policy and operational perspective. With most having more than two decades experience, these individuals brought informed judgment to the study—shaped by long-term involvement in performance systems, financial oversight, and risk management. This mix of expertise, institutional

positioning, and exposure across functional areas strengthens the data credibility and brings a practical depth to themes explored later in the chapter.

6.4 Thematic results on current GG, CG and consequence management level within the KZNPA

The first objective of this study sought to determine the current level of GG, CG and consequence management within the KZNPA. The results pertain to two pertinent sub questions arising from objective 1, which addresses two fundamental questions: first, assessing the present state of governance frameworks and implementation within the provincial administration, and second, evaluating the effectiveness of consequence management practices across departments.

The KZNPA presents a complex governance landscape whereat theoretical frameworks clash with practical realities. Participants reveal a system caught between ambitious policy goals and stubborn implementation barriers. The data show governance on multiple levels, each with distinct challenges. CG improvements sit alongside persistent accountability gaps, creating an uneven terrain participant navigate daily.

The interview data reveal a governance environment within the KZNPA that is neither wholly deficient nor unequivocally strong. Instead, what emerges is a layered and internally differentiated system in which formal frameworks have matured, yet their practical application remains uneven and politically mediated. The participants' accounts suggest that governance in the province is best understood as structurally improved but institutionally contested.

With respect to CG, several participants describe notable institutional progress, particularly in formal systems and oversight mechanisms. Participant 1, drawing on sixteen years of institutional memory, observes that "CG has improved significantly, especially in the last five years. We have strengthened our internal controls and audit processes, but there is still room for improvement in terms of policy implementation at the lower levels." This statement does more than signal improvement; it introduces a vertical disjuncture within the system. At senior or central levels, governance mechanisms appear consolidated, yet at operational levels, implementation remains fragile. The emphasis on "internal controls and audit processes" suggests a compliance-driven strengthening aligned with regulatory expectations, likely in response to external audit pressures and national oversight frameworks.

Participant 2 reinforces this institutional consolidation, noting that “we have implemented robust reporting systems, strengthened our audit committees, and improved our risk management processes.” The language of robustness and systems maturity points to formal procedural advancement. However, the repetition of structural terminology—reporting systems, committees, risk processes—signals a governance model heavily oriented toward formal compliance architectures. It reflects a bureaucratic rationalisation of governance, where legitimacy is secured through visible procedural mechanisms. Yet these improvements coexist with persistent concerns about implementation fidelity.

The introduction of ethics training programmes, as mentioned by Participant 9, adds another dimension. According to this participant, “Younger officials entering the system tend to be more receptive to governance principles. We are also seeing positive results from our ethics training programmes, particularly when we use real-world case studies from our province.” Here, governance reform is not only structural but generational and cultural. The receptiveness of younger officials suggests a shifting normative orientation within the public service. The reference to “real-world case studies from our province” indicates an attempt to localise ethics education, grounding abstract governance principles in lived administrative realities. This implies that governance improvement is partly dependent on internal value transformation rather than solely regulatory enforcement.

Similarly, Participant 3 highlights technological and analytical advancement in specific departments: “Treasury and Health departments have implemented sophisticated risk assessment tools and regular monitoring systems. They are using data analytics to track governance indicators and respond to red flags quickly.” This introduces departmental asymmetry. Governance capacity is unevenly distributed; some departments operate with advanced analytical infrastructure, while others struggle with basic compliance. Such disparities suggest that governance performance is shaped by departmental leadership, resource allocation, and technical expertise. The province cannot therefore be characterised monolithically. Instead, it exhibits pockets of excellence within a broader uneven terrain.

Yet beneath these improvements lies a persistent implementation gap. Participant 8 captures this tension succinctly: “Yes, we have good policies, but implementation is weak. Political interference sometimes undermines our governance structures.” This statement moves the analysis beyond procedural weakness to structural power dynamics. The problem is not the absence of policy frameworks. Rather, it is the intrusion of political

interests into administrative processes. Governance frameworks, in this sense, are structurally sound but politically vulnerable. Implementation weakness is not merely technical; it is relational and power-laden.

The fragmentation described by Participant 9—"The frameworks themselves are robust on paper, but implementation is fragmented. Each department interprets and applies policies differently"—further deepens this analysis. The phrase "robust on paper" reflects a symbolic dimension of governance. Policies exist, they align with national norms, and they satisfy formal requirements. However, their meaning shifts across departments. The decentralised interpretation of governance standards produces inconsistency. This suggests that organisational culture, leadership discretion, and localised priorities mediate policy application. Governance becomes contingent rather than uniform.

Political influence emerges as a recurring theme. Participant 6 refers to "the complex web of relationships and entrenched interests that resist stronger governance measures." This language indicates that governance challenges are embedded within long-standing networks of power and patronage. Resistance is not accidental; it is structured. The "web" metaphor conveys interconnected actors whose interests may be threatened by stricter governance enforcement. Thus, the resistance to reforms—such as the performance monitoring system mentioned by the same participant, which "faced incredible pushback"—reflects deeper institutional inertia and possibly fear of exposure or accountability. Reform threatens established equilibria.

Turning to GG, participants identify positive shifts in transparency and accountability mechanisms. Participant 3 notes that "regular public forums and community meetings have become more common," enabling residents to "voice their concerns and ask questions directly to officials." This expansion of participatory platforms reflects a deliberate attempt to democratise governance. Transparency here is relational; it is enacted through dialogue. The claim that such openness "has fostered greater trust" suggests that public engagement may be mitigating historical mistrust between citizens and the provincial administration. In a broader socio-political context where public confidence in government institutions is often fragile, these forums represent efforts at reputational rebuilding.

Participant 11's reflection on accountability further illustrates structural strengthening: "Accountability has improved significantly with the establishment of independent oversight committees." These committees create surveillance and deterrence effects. The participant explicitly links audits to behavioural modification, noting that scrutiny "makes officials more

cautious about their conduct." This demonstrates an emerging culture of compliance shaped by oversight visibility. However, caution born from surveillance does not necessarily equate to internalised ethical commitment. It may reflect risk aversion rather than value transformation.

The rule of law dimension, described by Participant 14 as "a stronger commitment to applying the law fairly and consistently," signals normative progress. Fair enforcement builds public confidence. Yet this narrative of fairness stands in tension with subsequent findings on consequence management.

Consequence management emerges as the most fragile governance dimension. Participant 3 candidly states, "Let's be honest – we're failing at consistent application. Junior officials get charged while senior management often escapes accountability." This exposes a hierarchical asymmetry in sanctioning practices. Governance, in this sense, is stratified. Accountability appears downward-facing rather than upward-facing. Such selective application undermines the legitimacy of the entire governance framework, as fairness becomes questionable.

Participant 11 reinforces this inconsistency: "Minor transgressions sometimes receive harsh penalties while serious offenses get light warnings." The absence of clear sanctioning guidelines produces discretionary enforcement. This inconsistency is not trivial; it erodes predictability and can foster perceptions of favouritism. When rules are applied unevenly, governance shifts from rule-based administration to person-based discretion.

The failure of follow-through is another recurrent concern. Participant 4 notes that after governance breaches are identified, "the recommendations just sit there." This suggests a breakdown between diagnostic processes and enforcement action. The province appears capable of identifying non-compliance but struggles with executing consequences. Governance thus stalls at the accountability threshold.

Structural constraints compound these issues. Participant 10 explains that the "six-month suspension limit often works against us," as complex investigations exceed procedural timelines. Here, legislative or regulatory constraints inadvertently weaken enforcement capacity. Meanwhile, Participant 2 highlights resource deficits: "We need more qualified personnel, better IT systems, and ongoing training programmes." Budgetary stagnation further limits implementation capacity. These accounts indicate that consequence management is not only politically mediated but administratively constrained.

Documentation weaknesses intensify enforcement fragility. Participant 1 admits that "document management is poor across departments," resulting in cases being dropped due to insufficient evidence. Participant 15 echoes this, noting that "cases collapse because we cannot produce proper evidence." Governance, in this dimension, is undermined by operational inefficiency. Without reliable documentation systems, disciplinary processes cannot withstand scrutiny. Participant 13's frustration—"the PFMA requirements are clear, but implementation is weak"—captures the overarching paradox: normative clarity coexists with practical inertia.

Taken together, the findings suggest a governance architecture that is procedurally mature but operationally inconsistent. CG frameworks have been strengthened, risk management systems upgraded, and transparency mechanisms expanded. Yet implementation remains fragmented across departments, politically influenced, and unevenly enforced. Consequence management, in particular, suffers from selective sanctioning, weak follow-through, resource constraints, and poor record-keeping.

Beyond the provincial context, these findings speak to a broader challenge in public sector governance: the tension between formal compliance and substantive accountability. Policies and frameworks can be designed to align with national standards, but their effectiveness depends on institutional culture, political neutrality, administrative capacity, and ethical leadership. In the KZNPA, governance reform appears to be advancing structurally, yet its transformative potential is constrained by entrenched power relations, uneven departmental capacity, and inconsistent enforcement practices.

In essence, what is happening is not governance failure in totality, but governance unevenness. Why it is happening lies in the interaction between formal systems and informal power dynamics, between resource limitations and reform ambitions. What it means is that strengthening governance in the province will require more than improved frameworks; it demands consistent enforcement, protection from political interference, capacity investment, and a deeper cultural shift toward impartial accountability. Only then can the gains in CG and transparency translate into credible and sustained consequence management.

Next is a visual illustration of the themes, by means of a mind map (Figure 6-1), regarding the current state of GG, CG and consequence management at the KZNPA.

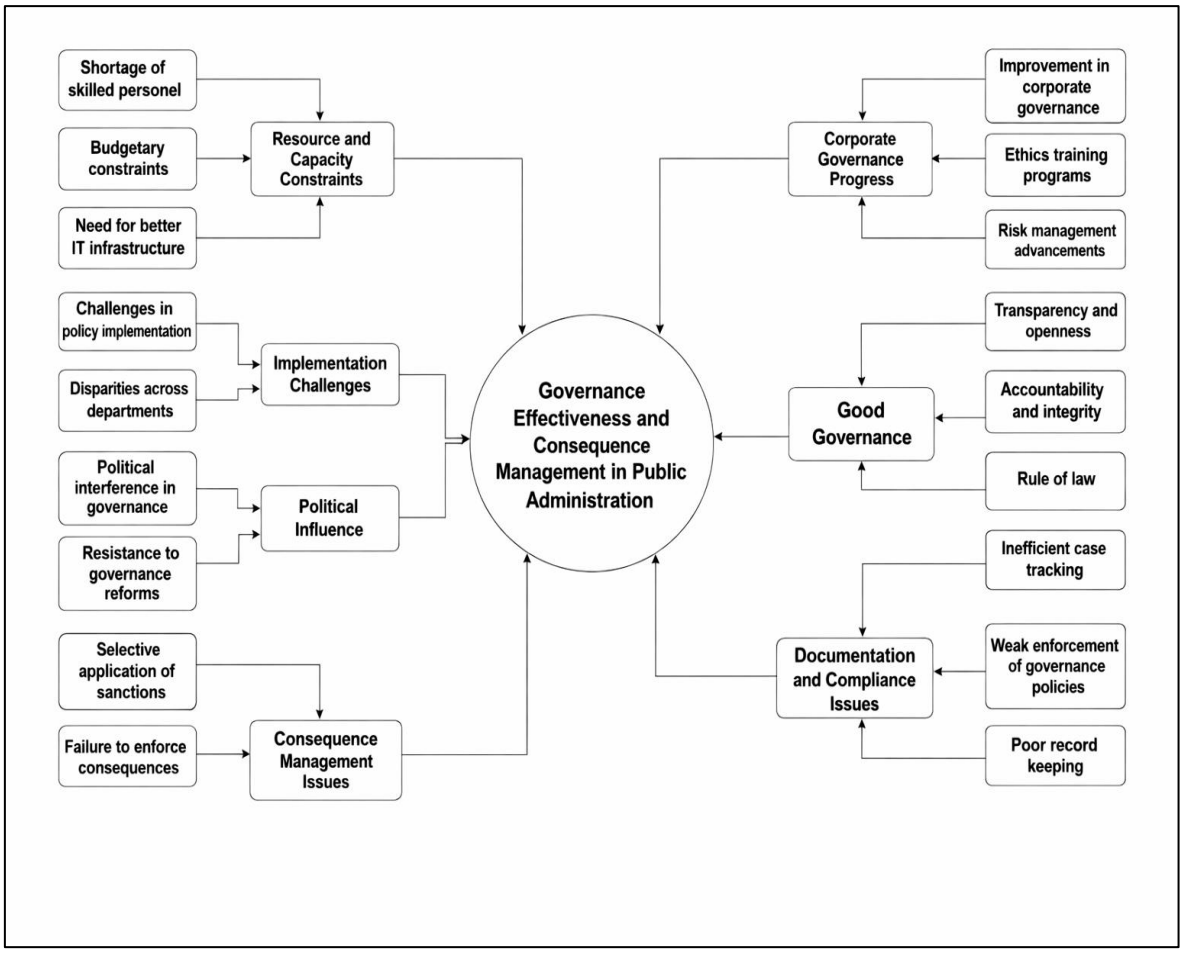


Figure 6-1: Mind map on the current state of GG, CG and consequence management at the KZNPA

Source: Researcher's own compilation – 2025

The mind map in Figure 6-1 offers a visual condensation of what participants perceive to be the lived reality of governance within the KZNPA. At its centre lies "Governance Effectiveness and Consequence Management in Public Administration", a positioning that is not accidental. It signals that governance and consequence management are not peripheral administrative functions, but rather the core determinants of institutional credibility and performance. The branches extending from the centre represent forces that either strengthen or weaken this core.

On the left side of the mind map, the cluster labelled "Resource and Capacity Constraints" reveals structural pressures that shape governance practice. Participants referred to shortages of skilled personnel, budgetary limitations, and the need for improved IT infrastructure. These are not merely operational inconveniences. They point to a deeper institutional fragility. Where capacity is thin, oversight weakens. Where systems are outdated, monitoring becomes reactive rather than preventative. Governance frameworks

may exist formally, yet their execution becomes uneven. The implication is that consequence management cannot function effectively in an environment that lacks the technical and human resources to detect, document, and process governance breaches efficiently.

Closely connected to this are “Implementation Challenges.” Participants highlighted difficulties in policy implementation and disparities across departments. This suggests fragmentation within the administrative system. Governance principles such as transparency and accountability require coherence. When departments operate unevenly, the enforcement of rules becomes inconsistent, reinforcing perceptions of arbitrariness. Governance, in this sense, becomes policy on paper rather than practice in action.

The “Political Influence” branch introduces a more complex dynamic. Political interference in governance processes and resistance to reforms were raised as recurring concerns. This theme reveals that governance within KZNPA does not operate in a vacuum of administrative neutrality. Instead, it is embedded within political power relations. When political considerations shape whether consequence management is pursued or delayed, the integrity of governance systems is compromised. This dynamic explains why participants frequently described selective enforcement and hesitation in disciplining senior officials. The problem, therefore, is not only procedural but structural. Consequence management becomes contingent upon political will rather than institutional rule.

The cluster labelled “Consequence Management Issues” deepens this analysis. Participants pointed to selective application of sanctions, failure to enforce consequences, and weak enforcement frameworks. These concerns echo the earlier thematic findings where participants remarked that governance breaches are reported yet rarely resolved decisively. In practical terms, this produces a culture of impunity. Over time, employees internalise the message that compliance is negotiable. Governance frameworks may articulate accountability, but without predictable and fair consequences, those frameworks lose normative authority.

On the right-hand side of the mind map, the positive dimensions of governance are captured under “CG Progress”, “GG” and “Documentation and Compliance Issues”. Improvements in CG, ethics training programmes, risk management advancements, transparency, accountability, and the rule of law indicate that reform efforts are underway. These elements align closely with the conceptual aspirations of the organisation. However, the presence of “Inefficient case tracking”, “Weak enforcement of governance policies” and “Poor record

keeping” under documentation and compliance suggests a persistent implementation gap. In other words, reform initiatives coexist with administrative weaknesses. The system demonstrates both movement forward and entrenched constraints.

When this mind map is read alongside the conceptual framework in Figure 4-1, the interconnections become clearer. The conceptual framework positions GG and CG as independent variables, consequence management as the mediating variable, and organisational performance as the outcome. It assumes that effective governance, when reinforced through consistent consequence management, leads to improved organisational performance and public trust. The mind map, however, reveals the conditions under which this mediating mechanism falters.

The conceptual framework portrays consequence management as a bridge linking governance practices to organisational performance. The qualitative findings illustrate that this bridge is structurally unstable. Political interference, capacity shortages, weak enforcement, and inconsistent sanctioning interrupt the mediating function. As a result, GG and CG do not automatically translate into improved organisational performance. The relationship is conditional. Where consequence management is weak, governance frameworks remain symbolic rather than transformative.

Furthermore, the conceptual framework emphasises combating impediments such as fraud and corruption through strong governance and consequence management. The mind map shows that fraud, corruption, and governance non-compliance persist partly because consequence management mechanisms lack credibility. Inefficient case tracking and prolonged disciplinary processes dilute deterrence. In effect, the absence of timely consequences weakens the preventive capacity of governance structures.

The mind map therefore operationalises the conceptual framework. It moves the discussion from theoretical relationships to lived institutional realities within the KZNPA. It demonstrates that while GG and CG structures are formally embedded, their effectiveness depends on contextual factors such as political neutrality, administrative capacity, technological infrastructure, and cultural commitment to enforcement. Where these conditions are weak, consequence management cannot mediate effectively, and organisational performance suffers.

In broader public administration terms, the findings suggest that governance reform is not solely about designing robust frameworks. It is equally about cultivating an environment in

which enforcement is impartial, resources are adequate, and accountability mechanisms function predictably. The KZNPA case illustrates that consequence management is the hinge upon which governance credibility turns. When that hinge is unstable, the entire governance architecture struggles to deliver its intended outcomes.

Thus, the mind map does more than summarise themes. It visualises the tension between governance ideals and administrative realities, and in doing so, it provides empirical grounding for the conceptual framework. It confirms the theoretical proposition that governance practices and consequence management are interdependent, but it also exposes the contextual constraints that shape their interaction within the public sector environment.

A presentation of thematic findings on the link between GG, CG, and consequence management is presented next.

6.5 Thematic results on the link between GG, CG, and consequence management

This section presents the results pertaining to Objective 2: “Analyse the link between GG, CG, and consequence management.” The analysis aims to explore the interconnections between these critical governance concepts within the KZN Administration context. To facilitate this exploration, two research questions were formulated:

Question 1 (Q1): In your opinion, is there a clear link between GG, CG, and consequence management in the KZNPA?
Question 2 (Q2): Do you believe CG principles, often used in the private sector, are effectively applicable to the public sector in KZN?

The results are derived from qualitative data analysed through NVIVO, which revealed several thematic outputs highlighting the participant perceptions and experiences regarding governance practices in the KZNPA.

The interviews reveal that participants do not dispute the conceptual link between GG, CG, and consequence management. In fact, most respondents acknowledge that the connection exists—at least formally. What troubles them is not the absence of frameworks, but the fragility of their integration in practice. The dominant narrative is one of structural coherence undermined by operational fragmentation.

Participant 1 captures this tension with unusual clarity: “The link exists in our frameworks, but implementation creates disconnect. Look at our PFMA requirements versus actual practice. We have Accounting Officers who are legally accountable, but when violations occur, consequence management rarely follows through.” This statement exposes a critical contradiction. On paper, the PFMA embeds accountability into the governance architecture. Accounting Officers are legally responsible for financial management and compliance. Yet the mere existence of statutory accountability does not automatically translate into administrative enforcement. What is happening here is a decoupling of law and practice. The regulatory scaffolding is intact, but the enforcement muscle is weak. The link between GG, CG, and consequence management becomes symbolic rather than functional.

Participant 3 reinforces this view by collapsing the theoretical distinction between GG and CG: “The distinction between GG and CG is minimal in practice. Both focus on accountability, transparency, and ethical leadership. The real issue is that consequence management does not effectively support either form of governance.” This observation is significant because it shifts the analytical focus. The problem is not definitional confusion between governance paradigms. Instead, the breakdown occurs at the enforcement stage. Governance principles—whether derived from public administration theory or private-sector corporate models—depend on credible sanctioning mechanisms. Without consequence management, governance becomes aspirational rhetoric.

The data repeatedly illustrate bureaucratic inertia. Participant 1 recounts a case of irregular expenditure where “the governance framework required specific actions, but the consequence management process stalled. Six months later, the responsible officials were still in their positions.” The imagery of stalling is powerful. Governance systems are triggered, evidence is documented, and procedural steps are prescribed. Yet somewhere between identification and sanction, the process loses momentum. This is not simply inefficiency. It reflects a deeper institutional hesitation—possibly driven by political sensitivities, fear of litigation, or organisational risk aversion. The result is administrative paralysis.

Fragmentation further complicates the relationship between GG, CG, and consequence management. Participant 4 observes that “these elements operate in silos. Take our risk management and internal control functions – they are established as required, but they do not work together cohesively to support GG.” Governance functions exist, but they are compartmentalised. Risk management identifies threats. Internal audit reviews controls.

Committees deliberate. Yet consequence management operates in a separate stream. The system resembles parallel tracks that rarely intersect. Participant 6's metaphor sharpens this critique: "It is like having a car with parts that do not quite fit together." The machinery of governance is present, but its components are misaligned. The absence of systemic integration weakens the intended synergy between oversight and enforcement.

Leadership emerges as a decisive variable. Participant 8 argues that "without strong leadership to connect these elements, they remain separate tools rather than an integrated system." This insight moves the discussion beyond structural design into the realm of agency. Governance integration requires deliberate coordination. Policies, regulations, and frameworks do not self-activate. They depend on leaders who are willing to enforce unpopular decisions, bridge institutional silos, and prioritise accountability over political convenience. When leadership is inconsistent, governance instruments remain dormant.

The inconsistency of consequence management is perhaps the most striking theme. Participant 7 remarks, "When we summon MECs to account for departmental performance, we often find that governance failures have not led to consequences." This suggests an accountability ceiling. While junior or mid-level officials may be subject to scrutiny, higher political office bearers appear insulated. The uneven application of sanctions introduces hierarchy into accountability. It signals that governance may be procedurally egalitarian but substantively selective. Such selectivity corrodes legitimacy.

Participant 6 provides empirical weight to this perception: "Last year alone, our committee made fifteen serious recommendations for disciplinary action. Only three were fully implemented." The gap between recommendation and implementation is stark. Oversight bodies are performing diagnostic functions effectively. Violations are identified. Reports are compiled. Recommendations are issued. Yet the conversion rate into tangible disciplinary action is minimal. What this reveals is a governance system strong in detection but weak in closure. Consequence management becomes a bottleneck.

When participants compare public and private sector governance, the contrast is telling. Participant 9 notes, "We adopt CG principles from King IV, but our consequence management does not match private sector effectiveness. Public sector governance lacks the teeth to enforce accountability." This critique underscores structural constraints unique to the public sector. In private corporations, boards often possess decisive authority to discipline executives swiftly. In the public sector, enforcement is mediated by political oversight, labour legislation, and bureaucratic procedures. Participant 13 echoes this

concern, observing that enforcement “gets bogged down in bureaucracy.” The implication is that transplanting CG frameworks into the public sector without adapting enforcement mechanisms creates misalignment. The architecture may mirror private-sector standards, but the institutional ecology differs.

The failure to institutionalise the link between GG, CG, and consequence management is repeatedly framed as a conceptual misunderstanding. Participant 11 suggests that “people treat GG, CG, and consequence management as separate issues when they should be interconnected parts of one system.” This fragmentation of understanding reflects an organisational culture that compartmentalises responsibility. Governance is seen as compliance paperwork. Consequence management is treated as a human resources matter. Ethical leadership becomes rhetorical aspiration. The absence of an integrated mindset prevents systemic coherence.

Political dynamics further complicate the picture. Participant 6 explains that “political considerations complicated the consequence management process” in cases where violations were clear. This statement reveals the intersection between administrative governance and political power. In a provincial context, MECs operate within party-political structures. Decisions may be influenced by coalition stability, reputational risk, or electoral considerations. Governance enforcement, therefore, cannot be divorced from political calculus. What is happening is not mere administrative delay but negotiated accountability.

Procurement processes illustrate the practical consequences of this disconnect. Participant 12 states, “We have governance structures, but when violations occur, consequence management often stalls. The system lacks cohesion.” Procurement is particularly vulnerable because it sits at the intersection of financial control, political interest, and service delivery pressure. When consequence management fails in this space, the ripple effects extend beyond compliance; they affect public trust and fiscal sustainability.

Participant 14’s remark that “most governance violations do not result in meaningful consequences” encapsulates the broader institutional dilemma. Governance frameworks—aligned with King IV principles and statutory requirements—create expectations of accountability. When violations do not produce consequences, those expectations erode. Over time, this breeds normalisation of non-compliance. Officials may begin to perceive governance breaches as manageable risks rather than serious transgressions.

Across the interviews, what emerges is not a denial of the link between GG, CG, and consequence management, but a recognition that the link is fragile and inconsistently operationalised. Conceptually, participants understand governance as an integrated system built on transparency, accountability, ethical leadership, and enforcement. Practically, they experience fragmentation, bureaucratic inertia, leadership inconsistency, and political mediation. Why is this happening? The data suggest several intersecting factors: siloed institutional design, bureaucratic complexity, political interference, leadership deficits, and procedural rigidity. These forces combine to weaken the enforcement arm of governance. And what does it mean beyond the KZNPA? It reflects a broader tension within public sector governance reforms: the adoption of CG models without equivalent strengthening of consequence management capacity. Governance principles cannot function in isolation. They require credible enforcement to sustain legitimacy.

In essence, the participants describe a governance system that knows what it should do but struggles to do it consistently. The link between GG, CG and consequence management is theoretically sound. The challenge lies in transforming that theoretical coherence into lived administrative reality. Until consequence management becomes timely, impartial, and insulated from political interference, the promise of integrated governance within the KZNPA will remain partially fulfilled rather than fully realised.

Figure 6-2 below depicts an NVIVO generated clustered map virtually illustrating the themes and child codes highlighted, showing items clustered by similarity regarding the GG, CG, and consequence management link.

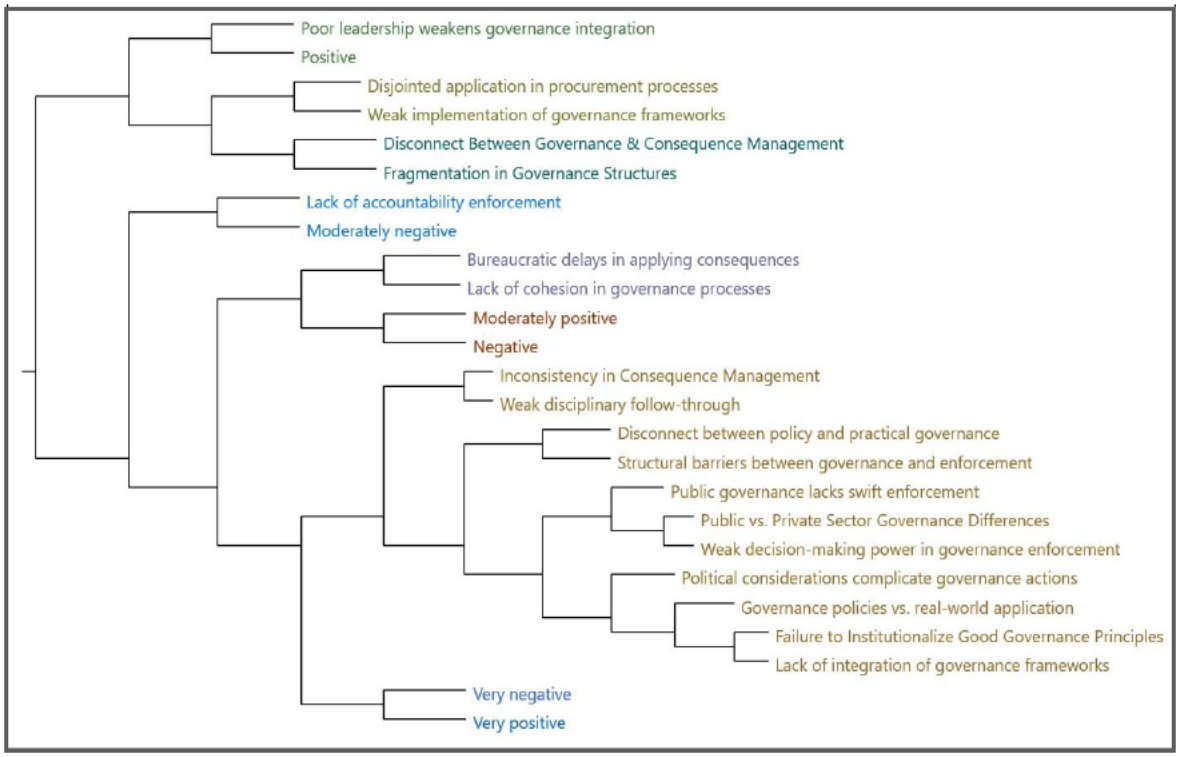


Figure 6-2: Items clustered by similarity regarding the GG, CG, and consequence management link

Source: Researcher's own compilation – 2025

Figure 6-2 presents a clustered map of items grouped according to their similarity, offering a more nuanced visual interpretation of how participants perceive the relationship between GG, CG and consequence management within the KZNPA. Unlike a simple thematic listing, the clustering demonstrates patterns of convergence. It shows which governance weaknesses tend to co-occur in participants' accounts and, by implication, where the fault lines in the governance–consequence management nexus are most pronounced.

At the upper end of the cluster map, items such as "Poor leadership weakens governance integration". "Disjointed application in procurement processes," "Weak implementation of governance frameworks," and "Disconnect between Governance and Consequence Management" appear in close proximity. Their clustering signals that participants do not see these as isolated issues. Rather, they form a reinforcing pattern. Weak leadership is not merely a personality concern; it manifests structurally through fragmented procurement controls, uneven policy application, and the separation of governance oversight from

enforcement mechanisms. In practical terms, this means that GG and CG principles may be formally articulated, yet their integration into everyday administrative practice remains fragile. The clustering therefore reveals systemic fragmentation, not sporadic lapses.

Moving further down the map, another dense grouping centres on “Lack of accountability enforcement,” “Bureaucratic delays in applying consequences,” and “Lack of cohesion in governance processes.” These items cluster together because they share a temporal and procedural dimension. Participants’ narratives suggest that even when governance breaches are detected, the administrative response is slow and procedurally convoluted. Delay becomes a governance variable in its own right. Over time, such delays dilute deterrence. Accountability loses its immediacy, and consequence management ceases to function as an effective corrective instrument. The similarity clustering therefore highlights that enforcement weakness is not only about unwillingness; it is embedded in procedural inefficiency.

A particularly significant cluster is formed around “Inconsistency in Consequence Management,” “Weak disciplinary follow-through,” and “Disconnect between policy and practical governance.” Here, the data suggest a deeper legitimacy problem. When policies exist but are not applied consistently, governance becomes symbolic rather than operational. Participants appear to perceive a gap between the normative architecture of GG and CG and the lived administrative culture. This inconsistency erodes trust internally within the institution and externally among stakeholders. The cluster makes visible that consequence management is not failing in isolation; it is failing in tandem with policy-practice misalignment.

Another tightly connected grouping includes “Structural barriers between governance and enforcement,” “Public governance lacks swift enforcement,” “Weak decision-making power in governance enforcement,” and “Political considerations complicate governance actions.” This cluster introduces the political–institutional dimension. It suggests that consequence management is constrained not only by technical or procedural weaknesses but by power dynamics. Where enforcement decisions are influenced or delayed by political considerations, the independence of governance structures is compromised. The similarity between these items indicates that participants interpret enforcement weakness as structurally embedded in the political-administrative interface. Governance, therefore, operates within negotiated spaces of authority rather than purely rule-bound environments.

Toward the lower end of the map, the clustering of “Governance policies vs. real-world application,” “Failure to institutionalise GG Principles,” and “Lack of integration of governance frameworks” reinforces the central interpretive theme emerging across the data: the problem is not the absence of frameworks, but the failure to institutionalise them. Institutionalisation implies routinisation, internalisation, and cultural embedding. The clustering demonstrates that participants see governance weaknesses as cultural and structural, not merely procedural. GG and CG remain partially external to everyday administrative behaviour.

When these clustered patterns are interpreted in relation to the conceptual framework in Figure 4-1, the linkage becomes analytically clearer. The framework positions GG and CG as independent variables, consequence management as a mediating variable, and organisational performance as the outcome. It assumes that robust governance practices, when reinforced through effective consequence management, translate into improved organisational performance characterised by transparency, accountability, and public trust.

The clustered map, however, reveals the conditions under which this mediation breaks down. The repeated clustering around disconnects, delays, weak enforcement, and political interference demonstrates that consequence management is not consistently performing its mediating function. Instead of serving as a reliable bridge between governance principles and organisational performance, it appears fragmented and contextually constrained. Where enforcement is inconsistent or politically influenced, the pathway from GG and CG to improved performance becomes obstructed.

In other words, the clustered map empirically tests the assumptions of the conceptual framework. It shows that while GG and CG structures may be formally in place, their impact on organisational performance is contingent upon the strength and independence of consequence management mechanisms. The similarity patterns indicate that weaknesses in consequence management tend to co-exist with fragmentation in governance integration. This suggests interdependence: governance frameworks cannot compensate for weak enforcement, and enforcement cannot operate effectively where governance structures are poorly integrated.

The conceptual framework also emphasises combating impediments such as fraud and corruption through interconnected governance mechanisms. The clustering around weak enforcement, political complications, and poor institutionalisation implies that these impediments persist because the governance–consequence management link is

structurally compromised. Fraud and non-compliance thrive where enforcement lacks predictability and consistency.

Thus, Figure 6-2 does more than visually organise themes. It demonstrates how participants cognitively group governance and consequence management failures. The clustering by similarity reveals systemic patterns rather than isolated complaints. When mapped onto the conceptual framework, these patterns highlight that the mediating role of consequence management is the critical vulnerability within the governance architecture of the KZNPA. The findings therefore reinforce the theoretical proposition that effective governance and organisational performance are inseparable from credible, consistent, and depoliticised consequence management.

A presentation of thematic findings on the relationship between consequence management and governance practices in the public sector is presented next.

6.6 Thematic results on the relationship between consequence management and governance practices in the public sector context

The results presented in this section pertain to the third objective of the study, which aims to “Test the relationship between consequence management and governance practices in the public sector context.” This objective is further explored through sub-questions that explore specific aspects of governance and accountability within the public sector. The results are illustrated through a thematic analysis and mind map diagram, which serve as visual representations of the qualitative data analysed using NVIVO. The thematic analysis provides a structured overview of the key issues identified by participants. Each theme encapsulates a significant aspect of the findings, highlighting the complexities and challenges faced in the relationship between consequence management and governance practices.

The data generated under Objective 3 reveal a deeply strained relationship between consequence management and governance practices within the KZNPA. Participants do not describe consequence management as absent. Rather, they portray it as structurally present but functionally weakened—unable to consistently reinforce governance standards. What emerges is a governance environment where frameworks articulate clear expectations, yet enforcement fails to anchor those expectations in lived administrative practice.

Participant 1 captures the core dilemma succinctly: “We have clear governance policies, but the moment an irregularity occurs, the process to hold people accountable is either delayed or abandoned altogether.” This statement exposes a fundamental rupture between normative intention and institutional action. Governance policies are not the problem; their clarity is acknowledged. The difficulty lies in the transition from detection to enforcement. The phrase “delayed or abandoned” suggests two distinct but equally damaging patterns—procedural inertia and quiet withdrawal. In both cases, governance loses its regulatory force. Policies that are not enforced gradually shift from being binding instruments to symbolic declarations.

The temporal dimension of delay is particularly revealing. Participant 13 notes, “We recently had a case of financial misconduct that was clearly documented. Two years later, we are still waiting for consequence management to be finalised.” Two years is not merely administrative inefficiency; it signals systemic incapacity or reluctance. Over such extended periods, institutional memory fades, public attention dissipates, and deterrence weakens. Governance without timely consequence management creates an environment in which compliance becomes negotiable. What is happening here is the erosion of immediacy. Accountability loses urgency, and with it, its deterrent power.

Political influence surfaces as a decisive variable shaping this weakened relationship. Participant 6 observes that “political considerations often determine whether governance violations lead to consequences, rather than the actual governance framework.” This statement reframes the issue from administrative dysfunction to power dynamics. Consequence management is not failing purely because of bureaucratic complexity; it is being filtered through political calculus. Decisions about enforcement appear contingent on broader political interests, reputational concerns, or factional alignments. In this context, governance frameworks compete with political expediency. When political logic overrides procedural logic, governance becomes conditional.

The same participant adds another layer, stating that “even when governance breaches are identified, MECs lack the authority to enforce decisions, leading to ineffective consequence management.” Here, the weakness lies in institutional design. Authority is diffused. Oversight bodies may identify breaches, but enforcement power is fragmented or constrained. The result is a governance chain with missing links. Responsibility is distributed across actors, yet no single actor holds decisive enforcement authority. This structural ambiguity creates spaces where consequence management can stall without clear accountability for the delay.

Participants frequently contrast public sector governance with private sector models, particularly those inspired by King IV principles. Participant 15 remarks, “CG principles from King IV are in place, but unlike the private sector, there is no urgency in applying consequence management.” This comparison reveals an important contextual nuance. In private corporations, financial performance pressures and shareholder expectations often compel swift disciplinary action. In the public sector, accountability mechanisms are layered with procedural safeguards, political oversight, and labour protections. These safeguards are designed to ensure fairness, yet they may inadvertently slow enforcement. The adoption of CG frameworks without adapting enforcement capacity to public sector realities creates asymmetry. Governance structures resemble private sector standards, but enforcement dynamics do not.

Participant 13 reinforces this contrast: “In private companies, governance breaches lead to immediate action, while in our environment, similar violations can take years to resolve.” The phrase “our environment” reflects an embedded recognition of systemic difference. Public sector organisations operate within broader socio-political ecosystems. They are accountable not only to internal boards but also to legislatures, political executives, unions, and the public. The multiplicity of accountability channels can dilute decisiveness. What this means is that governance reforms imported from corporate models may falter if consequence management mechanisms are not equally strengthened and streamlined.

Structural fragmentation also weakens the relationship between governance and enforcement. Participant 6 explains, “Our governance structures, such as audit committees, exist, but they don’t effectively connect to consequence management processes.” Governance bodies identify risks, audit compliance, and produce reports. Yet these outputs do not automatically trigger disciplinary processes. The system operates in compartments. Oversight functions generate information; consequence management functions require separate procedural activation. Without deliberate integration, findings remain advisory rather than transformative.

Participant 7’s reflection deepens this critique: “The theoretical framework exists, but practical application fails. Departments continue to operate with governance gaps that are never closed.” This statement suggests a cyclical pattern. Governance breaches are identified, discussed, and documented. However, without consistent follow-through, the same vulnerabilities persist. The absence of closure normalises governance gaps. Over

time, organisational culture may internalise this pattern, perceiving compliance as procedural rather than substantive.

Inconsistency further destabilises the governance–consequence nexus. Participant 11 observes that “minor offenses receive harsh sanctions while serious violations are ignored.” This uneven application undermines perceptions of fairness. Governance systems derive legitimacy from predictability. When similar violations produce divergent outcomes, the system appears discretionary. Selective enforcement can foster cynicism among employees, who may perceive consequence management as influenced by status, networks, or political proximity rather than objective criteria.

Participant 14’s comment—“We flag governance breaches, report them, but rarely see meaningful disciplinary action being taken. The system does not work effectively”—encapsulates the broader frustration. The repeated act of flagging without resolution breed institutional fatigue. Officials tasked with oversight may lose motivation when their efforts do not translate into outcomes. In such an environment, governance practices risk becoming ritualistic exercises rather than instruments of accountability.

Beyond the immediate organisational context, these findings illuminate a broader public sector paradox. Governance frameworks have proliferated. Policies align with national legislation. Committees and oversight mechanisms are established. Yet consequence management remains the fragile hinge upon which governance effectiveness turns. When enforcement is delayed, politicised, inconsistent, or structurally fragmented, governance practices cannot achieve their intended regulatory impact.

What is happening within the KZNPA is not the absence of governance architecture, but the weakening of its enforcement backbone. Why it is happening appears linked to political mediation, institutional fragmentation, procedural complexity, and diffused authority. What it means is that governance reform cannot be confined to designing better frameworks. It requires embedding consequence management as an integral, timely, and impartial mechanism within the governance system.

Ultimately, the relationship between consequence management and governance practices in this public sector context is conditional rather than automatic. Governance identifies standards. Consequence management determines whether those standards carry weight. Where enforcement falters, governance becomes aspirational. Where enforcement is timely and consistent, governance gains credibility. The data suggest that within the KZNPA,

strengthening this relationship will require not only procedural refinement but also political will, structural integration, and cultural commitment to impartial accountability.

Figure 6-3 below depicts an NVIVO generated flowchart that illustrates the relationship between consequence management and governance practices in the public sector context.

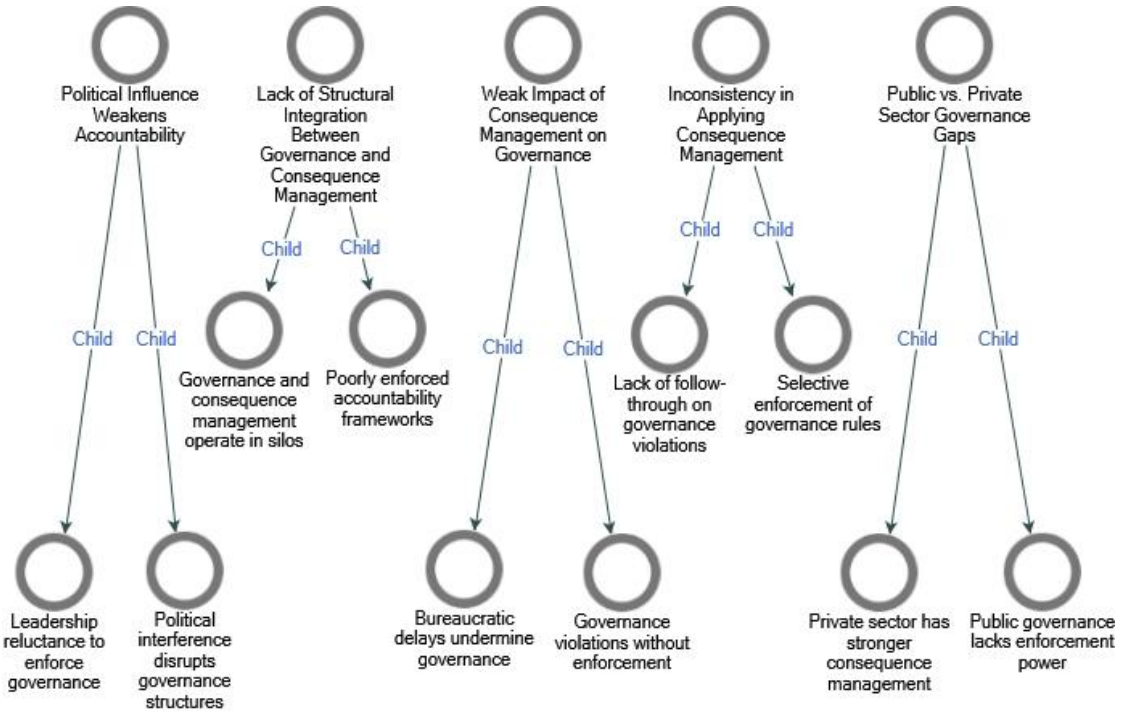


Figure 6-3: Flowchart on relationship between consequence management and governance practices in the public sector context

Source: Researcher's own compilation - 2025

Figure 6-3 shows NVIVO output in the form of a flowchart visually representing the themes and sub-themes (child codes) on the relationship between consequence management and governance practices in the public sector context. The flowchart is further organised into five main categories, each represented as a circle.

Political influence weakens accountability: This section highlights issues such as leadership reluctance to enforce governance and the disruptive impact of political interference on governance structures.

Lack of structural integration between governance and consequence management: This area addresses how governance and consequence management often operate in silos, leading to poorly enforced accountability frameworks.

Weak consequence management implementation: It emphasises the inconsistency in applying consequence management and how bureaucratic delays can undermine enforcement.
Inconsistency applying consequence management: This category notes the lack of follow-through on governance violations, which further weakens accountability.
Public vs. private sector governance gaps: This section contrasts governance in the public sector with the private sector, indicating that the private sector tends to have stronger consequence management power.

Overall, the flowchart visually represents the interconnected challenges faced in governance and consequence management, illustrating how these issues can compound and impact accountability. Several prominent themes emerge from the attachments.

The first theme, “Political Influence Weakens Accountability,” highlights the role of political considerations in shaping governance outcomes. Additionally, the theme “Public vs. Private Sector Governance Gaps” reveals discrepancies between the urgency of consequence management in the private sector compared to the public domain. The theme “Lack of Structural Integration Between Governance and Consequence Management” indicates a disconnect in governance processes. The fourth theme, “Weak Impact of Consequence Management on Governance,” underscores the gap between established governance policies and their enforcement, while the final theme, “Inconsistency in Applying Consequence Management,” points to selective enforcement practices that undermine the effectiveness of governance frameworks.

Together, these findings provide a comprehensive overview of the challenges faced in the public sector regarding the interplay between consequence management and governance practices, setting the stage for a deeper understanding of the systemic issues at play. This inconsistency, attributed to selective enforcement of governance rules, undermines morale and contributes to a perception that governance structures are manipulated based on rank or influence.

In summary, the results associated with Objective 3 reveal multiple challenges in the relationship between consequence management and governance practices in the public sector. These challenges include weak enforcement of governance policies, political influences that undermine accountability, gaps between public and private sector practices, and a lack of structural integration, as well as inconsistencies in applying consequence management.

A presentation of thematic findings on effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA is presented next.

6.7 Thematic results on effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA

This section presents an interpretation of results relating to objective four of the study, which aimed to assess the effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA. The findings are derived from qualitative data collected through interviews with provincial officials, subsequently coded and analysed using NVIVO software. Two visual outputs were generated: a thematic analysis results and a flowchart. This report interprets the thematic content and outlines the implications for governance and consequence management within the KZNPA.

The findings relating to Objective four reveal a governance environment that is formally structured yet uneven in practice. Participants do not suggest that GG,CG and consequence management strategies are absent within the KZNPA. On the contrary, they consistently acknowledge the presence of frameworks, policies, and oversight mechanisms. The concern lies in their effectiveness. What emerges from the interviews is a pattern of procedural compliance coexisting with selective enforcement, institutional fatigue, and structural constraints that dilute the transformative intent of governance reforms.

Participant 1's observation sets the tone: "The frameworks exist on paper, but implementation is our biggest challenge. We have the PFMA and various regulations that clearly instruct accounting officers to act on financial misconduct, but selective application is a major issue. Some senior officials are protected while junior staff face the full force of consequences." This statement moves beyond a simple critique of implementation. It exposes a hierarchical asymmetry in enforcement. Governance frameworks are applied unevenly, suggesting that accountability is mediated by status and influence. When senior officials are "protected," consequence management loses its impartiality. The implication is profound: effectiveness is not merely about having rules, but about applying them consistently across organisational strata. Selective enforcement transforms governance into a negotiated process rather than a principled one.

Participant 2 introduces another dimension by distinguishing between legally binding frameworks and normative guidelines. “Corporate governance principles are applied, though not formally regulated. King IV guidelines are merely adopted as best practices without legal backing.” This distinction reveals a layered governance environment. The PFMA carries statutory authority, compelling action. King IV, however, operates as a voluntary standard. The absence of legal enforceability weakens its practical impact. Governance effectiveness, therefore, depends partly on the normative commitment of leaders rather than on mandatory compliance. Where ethical leadership is strong, principles may be internalised. Where it is weak, voluntary codes remain aspirational.

The issue of political accountability surfaces repeatedly. Participant 3 notes, “When allegations surface about irregular conduct by political principals in strategic positions, there’s rarely any accountability.” This signals a governance ceiling. Administrative officials may be disciplined under formal frameworks, but political office bearers appear insulated. The absence of robust oversight for political leadership undermines the integrity of the entire governance architecture. It suggests that effectiveness is contingent on political will. Without credible mechanisms to hold political actors accountable, governance strategies cannot achieve systemic coherence.

Systemic weaknesses further undermine effectiveness. Participant 4 highlights the persistence of “irregular expenditure dating back to 2000 that hasn’t been investigated because evidence is no longer available.” This reference to historical backlog reveals an institutional memory problem. When cases remain unresolved for decades, they cease to function as deterrents. Instead, they become archival remnants of governance failure. The loss of evidence underscores deficiencies in record-keeping and case management systems. It also illustrates how time erodes accountability. Delayed justice becomes diluted justice.

Participant 6 attributes inefficiency to bureaucratic complexity: “There are too many layers of decision-making. This excessive control creates frustration and delays in implementing strategic programmes.” The bureaucracy, designed to ensure checks and balances, becomes counterproductive when overextended. Layers intended to safeguard integrity inadvertently slow responsiveness. Governance strategies become procedural labyrinths. The result is administrative paralysis, where officials are constrained by process rather than empowered by it.

Legal constraints compound these challenges. Participant 7 remarks that “the labour laws and justice system inadvertently protect transgressors more than government interests.”

This insight reflects a structural tension within public sector governance. Fair labour protections are essential in democratic systems, yet they can limit the state's ability to enforce swift discipline. When the CCMA or labour courts rule against departments due to procedural delays, governance failures are compounded. The system punishes inefficiency while shielding misconduct from timely sanction. Effectiveness is therefore shaped by the broader legal environment, not solely by internal administrative will.

Resource limitations further weaken implementation. Participant 9 explains that "budget constraints severely impact our governance effectiveness," forcing departments to retrench staff or discontinue oversight initiatives. Governance requires capacity. Without adequate funding, internal audit units, forensic investigators, and compliance teams cannot function optimally. Participant 8's comment about the Forensic Investigation and Integrity Management Unit illustrates how institutional relocation can affect independence: its effectiveness "diminished significantly" after being moved from Provincial Treasury to the Office of the Premier. This shift may have altered reporting lines or perceived autonomy, thereby weakening its authority. Institutional design matters. Independence enhances credibility; proximity to political centres may dilute it.

Political interference appears not only in enforcement but also in planning. Participant 11 states, "Political commitments sometimes override proper planning and budgeting processes." Here, governance frameworks collide with political imperatives. Promises made to constituencies, often without technical consultation, create implementation pressures that strain administrative systems. Participant 15 adds that provincial administrations operate with "limited autonomy," functioning largely as implementers of national directives. This centralisation constrains local responsiveness. Even well-designed provincial governance strategies may struggle when authority is dispersed upward.

Oversight bodies, though present, are described as constrained. Participant 2 remarks that audit committees "lack real teeth." They can recommend but not compel. This advisory status limits their impact. Participant 3's frustration that "the same findings appear in reports year after year" illustrates the cyclical nature of unresolved governance issues, and "no one held accountable." Oversight identifies problems, yet enforcement does not close the loop. The repetition of audit findings signals systemic stagnation.

Participant 4's assessment that oversight bodies are "competent but constrained" introduces a nuanced perspective. The issue is not necessarily lack of expertise but limited capacity and authority. Internal audit functions may operate independently, yet without

sufficient resources, their assurance reviews remain partial. Participant 12 deepens the critique by describing compliance as a “box-ticking exercise.” Policies are updated, manuals revised, procedures drafted—but underlying behaviours remain unchanged. Participant 15 adds that “national departments sometimes issue conflicting legislation and operational prescripts, which creates confusion for provincial administrations.” This indicates performative compliance. Governance strategies are enacted symbolically to satisfy external scrutiny, while substantive organisational reform remains elusive.

Taken together, these findings portray governance effectiveness as uneven and conditional. Frameworks are comprehensive. Policies align with national standards. Oversight structures are established. Yet implementation is weakened by selective enforcement, political mediation, bureaucratic complexity, legal constraints, resource shortages, and structural limitations in oversight authority. What is happening within the KZNPA is not governance collapse, but governance dilution. The systems exist; their transformative capacity is compromised.

Why is this happening? The data suggest an interplay of structural and cultural factors. Structural factors include legal constraints, budgetary limitations, fragmented authority, and centralised control. Cultural factors include tolerance of selective accountability, protection of senior officials, and compliance-oriented mindsets. Governance effectiveness depends on both institutional design and ethical commitment. When either falters, consequence management weakens and governance loses credibility.

Beyond the provincial context, these findings speak to a broader public sector challenge. The mere adoption of governance frameworks does not guarantee impact. Effectiveness requires consistent enforcement, adequate capacity, independent oversight, and political neutrality. In the absence of these conditions, governance strategies risk becoming administrative rituals rather than engines of accountability.

In essence, the participants describe a system that knows what GG looks like but struggles to embody it fully. The effectiveness of existing GG, CG, and consequence management strategies and frameworks within the KZNPA is therefore partial. Gains have been made in formalisation and structure. However, until enforcement becomes consistent, frameworks and legislation reviewed to enhance existing strategies, oversight empowered, and political interference minimised, governance will remain procedurally visible but substantively constrained.

The visual flowchart next (figure 6-4) provides a simplified, linear representation of the detailed thematic map. It presents the key themes and sub-themes in a more accessible visual summary, highlighting the flow of issues and implications within governance and consequence management practices. This helps to draw clearer connections between structural weaknesses, challenges, and their impact on the overall effectiveness of governance strategies. The flowchart is essentially a distilled version of the thematic map, serving as an illustrative guide to the relationships and dynamics among the identified themes. It reflects the same findings but omits extensive narrative content, focusing instead on the interlinkages and outcome pathways of governance failures and inefficiencies.

Figure 6.4 below illustrates the effectiveness of the studied variables, namely existing GG, CG and consequence management strategies and frameworks within the KZNPA

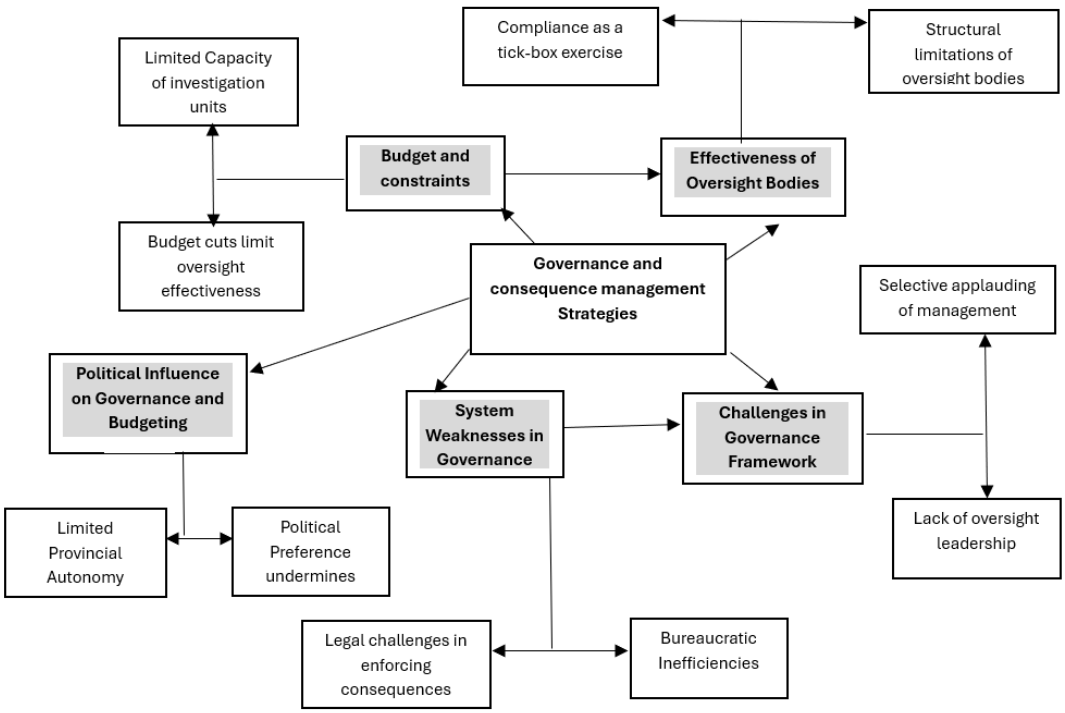


Figure 6-4: Flowchart on effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA

Source: Researcher's own compilation – 2025

The above flowchart presents a systems-based depiction of the factors affecting the effectiveness of existing GG, CG, and consequence management strategies and frameworks within the KZNPA. Structurally, the diagram is organised around a central node, with several interconnected causal pathways radiating outward. These pathways illustrate

how institutional, political, structural, and administrative constraints interact to weaken governance performance and the enforcement of accountability.

At the centre of the flowchart is the core element labelled “Governance and consequence management strategies.” This central box represents the formal frameworks, policies, and mechanisms intended to promote accountability, ethical leadership, and disciplinary enforcement within the provincial administration. The arrows extending from and toward this central component indicate that the effectiveness of these strategies is not determined in isolation but is influenced by a network of surrounding governance conditions.

One of the primary flows affecting the central node relates to resource and capacity limitations. The diagram shows “Budget and constraints” positioned above the central governance element, with arrows linking it to the “Effectiveness of oversight bodies.” Budgetary limitations reduce the operational capacity of institutions responsible for monitoring compliance and enforcing accountability. This relationship is reinforced by additional linked components on the left-hand side, including “Limited capacity of investigation units” and “Budget cuts limit oversight effectiveness.” Together, these elements demonstrate a cascading effect in which financial constraints weaken investigative capacity, which in turn diminishes the ability of oversight institutions to effectively detect and address governance failures. The resulting reduction in oversight capability ultimately undermines the performance of governance and consequence management strategies.

Another set of flows highlights structural weaknesses within oversight mechanisms. At the top right of the diagram, “Structural limitations of oversight bodies” is connected to “Compliance as a tick-box exercise.” This relationship illustrates how institutional weaknesses encourage a culture of procedural compliance rather than substantive accountability. When governance systems emphasise formal reporting rather than meaningful enforcement, oversight processes become symbolic rather than corrective. The arrow linking these elements back toward the effectiveness of oversight bodies suggests that structural deficiencies further diminish the capacity of monitoring institutions to hold officials accountable.

The diagram also illustrates the role of political dynamics in shaping governance outcomes. On the left-hand side, “Political influence on governance and budgeting” is connected to the central governance node. This component indicates that political considerations can influence how resources are allocated and how governance systems operate. The diagram

further shows that political interference is reinforced by “Limited provincial autonomy,” which constrains decision-making authority within the provincial administration. These conditions lead to “Political preference undermines” governance processes, suggesting that accountability mechanisms may be weakened when political interests override institutional rules. This pathway ultimately contributes to “Legal challenges in enforcing consequences,” where disciplinary actions become difficult to implement due to political or administrative contestation.

A further cluster of elements in the lower section of the diagram represents administrative and systemic weaknesses within governance systems. The box labelled “System weaknesses in governance” is linked to “Challenges in governance framework**.**” This connection indicates that deficiencies within existing governance arrangements—such as poor coordination, unclear mandates, or fragmented accountability systems—create broader implementation challenges. These governance challenges are compound d by **“**Bureaucratic inefficiencies,” which further impede the enforcement of consequence management processes. When bureaucratic processes are slow, complex, or poorly coordinated, disciplinary procedures become delayed or ineffective, weakening the credibility of accountability systems.

On the right-hand side of the diagram, the flowchart highlights leadership and organisational culture factors that affect governance outcomes. The element “Lack of oversight leadership” feeds into “Selective applauding of management.” This pathway illustrates a governance environment where leadership may fail to consistently enforce accountability, instead rewarding or protecting certain officials despite governance shortcomings. Such selective recognition contributes to uneven enforcement of rules and undermines the legitimacy of consequence management systems. This dynamic feeds back into the broader “Challenges in governance framework,” reinforcing the systemic difficulties faced by governance institutions.

Taken together, the flowchart portrays governance effectiveness as the outcome of interacting structural, political, financial, and administrative influences. Rather than a single-point failure, the diagram shows a multi-directional network of causal relationships in which resource constraints weaken oversight capacity, structural limitations encourage superficial compliance, political influence undermines institutional independence, and bureaucratic inefficiencies delay consequence enforcement. These interconnected pressures collectively reduce the effectiveness of existing GG, CG, and consequence management frameworks within the KZNPA, and potential negative outcomes on related strategies.

Overall, the structure of the diagram demonstrates that improving governance performance requires addressing these interlinked systemic weaknesses simultaneously, rather than focusing solely on individual governance mechanisms. Strengthening investigative capacity, insulating oversight bodies from political influence, improving leadership accountability, and addressing bureaucratic inefficiencies are therefore essential steps toward enhancing the effectiveness of governance and consequence management systems within the provincial administration.

Thematic results on framework development for improved stakeholder involvement in KZNPA GG, CG and consequence management is presented next.

6.8 Thematic results on framework development for improved stakeholder involvement in KZNPA GG, CG and consequence management

The results presented in the thematic analysis and flowchart pertain to study Objective 5, which aimed “to develop a framework for improved stakeholder involvement in KZNPA GG, CG, and consequence management.” These findings, derived from qualitative interviews with provincial stakeholders and analysed using NVIVO software, are presented visually. The thematic analysis provides an in-depth organisation of themes and sub-themes (child codes), while the flowchart offers a simplified summary that captures the structural and procedural flow of stakeholder engagement practices within the administration.

The data relating to the development of a framework for improved stakeholder involvement in GG, CG and consequence management within the KZNPA reveal a pattern that is at once structured and superficial. Stakeholder engagement is present. It is institutionalised. It is documented. Yet, according to participants, it is frequently procedural rather than transformative. What appears on the surface as inclusion often lacks depth, reciprocity, and continuity.

Participant 1’s reflection sets the foundation for understanding this dynamic: “The involvement of key stakeholders like National Treasury, DPSA, PSC, AGSA, and COGTA is primarily driven by legislative requirements rather than genuine engagement.” This statement exposes the compliance-oriented character of stakeholder interaction. Engagement occurs because it must occur. Legislative and regulatory frameworks compel consultation, reporting, and coordination. However, when engagement is motivated primarily by statutory obligation, it risks becoming ritualistic. The language of “driven by legislative requirements” suggests that stakeholder participation is embedded in formal

governance processes but not necessarily in organisational culture. In such contexts, consultation may satisfy audit criteria without necessarily shaping decisions.

The unevenness of engagement becomes clearer when considering community-level actors. Participant 2 notes that “Traditional leaders and the Royal Household Trust are well-integrated into certain programmes, but other community stakeholders often feel marginalised in the decision-making process.” This comment reveals selective inclusion. Traditional leadership structures appear institutionally recognised and incorporated, likely because of their constitutional and cultural significance in KZNPA. Yet broader community-based organisations or grassroots stakeholders struggle for equivalent access. What is happening here is not the absence of stakeholder engagement, but stratified participation. Certain actors possess structural legitimacy, while others operate at the margins.

Participant 3 deepens this critique by describing engagement as reactive: “They tend to bring in stakeholders when there's external pressure or when they need something specific, rather than maintaining consistent, meaningful engagement throughout the governance process.” Reactive engagement signals a defensive governance posture. Stakeholders are mobilised when crises arise, when funding conditions demand compliance, or when reputational risks intensify. Continuous dialogue, by contrast, requires institutional openness and long-term relational investment. The reactive model limits stakeholder influence to episodic moments rather than embedding it within the governance cycle.

Professional bodies occupy a distinct space within this ecosystem. Participant 4 explains that chartered accountants, auditors, and risk practitioners are supported in maintaining memberships with SAICA and IRMSA, yet this engagement “is primarily focused on technical compliance rather than broader governance input.” This reveals a technocratic bias. Professional stakeholders contribute to financial accuracy, audit integrity, and risk management standards. Their involvement strengthens procedural compliance. However, their influence appears confined to technical domains. Broader questions of governance ethics, strategic direction, or consequence management reform receive less structured input. The system privileges technical expertise but may underutilise its strategic insight.

International stakeholders, according to Participant 5, are similarly constrained. While entities such as the European Union (EU) provide funding, their role is “limited to due diligence and compliance monitoring.” Funding conditionalities introduce accountability mechanisms, yet they do not necessarily foster participatory governance. Their involvement reinforces compliance rather than collaborative decision-making. This suggests that

external stakeholders, like internal ones, are integrated within control frameworks rather than deliberative spaces.

The inconsistency across departments further complicates stakeholder involvement. Participant 6 remarks, “Some departments maintain active relationships with their stakeholders, while others treat it as a box-ticking exercise.” This departmental variation indicates the absence of a unified engagement philosophy. In some contexts, stakeholder relationships are cultivated and sustained. In others, they are procedural formalities. Such inconsistency weakens institutional coherence and creates uneven governance experiences across the province.

The marginalisation of community voices is perhaps the most significant finding. Participant 11 observes that “the current system favours institutional stakeholders over community-based ones.” Institutional actors—government departments, oversight bodies, professional associations—operate within established administrative networks. Grassroots stakeholders, by contrast, lack comparable access. This imbalance shapes whose knowledge counts. Governance becomes informed by formal expertise and institutional authority, while lived community experience struggles to penetrate decision-making processes. The consequence is a governance system that appears participatory but remains institutionally centred.

Equally revealing is the communication gap identified by Participant 8: “Stakeholder consultations happen regularly, but there's limited feedback on how their input influences final decisions.” Consultation without feedback erodes trust. When stakeholders are not informed about how their contributions shaped outcomes, engagement becomes one-directional. It resembles information extraction rather than dialogue. This undermines the deliberative legitimacy of governance processes.

Participant 10 highlights another structural gap: “Stakeholder involvement tends to be stronger during planning stages but diminishes during implementation and monitoring.” This temporal imbalance suggests that participation is front-loaded. Stakeholders are consulted during strategy formulation, yet excluded from oversight and evaluation. This disconnect weakens consequence management. Without stakeholder participation in monitoring and evaluation, governance processes lack external scrutiny during execution phases, where deviations and irregularities often occur.

The disconnect between consultation and implementation is repeatedly emphasised. Participant 12 states, “We conduct numerous meetings and workshops, but the translation of stakeholder input into concrete actions is often lacking.” Here, the failure is not in consultation frequency but in institutional responsiveness. Engagement mechanisms produce dialogue, yet decision-making remains centralised. Participant 14 confirms this perception: “Stakeholder engagement often feels like a formality. Decision-making remains largely centralised within the administration.” Centralisation limits the transformative potential of stakeholder involvement. When authority is concentrated internally, consultation becomes advisory rather than influential.

At the same time, participants acknowledge pockets of effective practice. Participant 13 notes that in sensitive programmes such as HIV/AIDS and COVID-19 initiatives, stakeholder frameworks “show potential.” These contexts likely demanded urgency, cross-sector collaboration, and community mobilisation. The success of engagement in these areas suggests that the provincial administration possesses the capacity for meaningful stakeholder integration. The challenge lies in institutionalising such practices beyond crisis-driven programmes.

The recommendations offered by participants collectively point toward structural reform rather than incremental adjustment. Participant 1 proposes “a formal stakeholder feedback system that tracks input from consultation through implementation.” This suggestion recognises that accountability must extend to engagement processes themselves. A tracking mechanism would create visibility and continuity, transforming consultation into a monitored commitment.

Participant 2’s recommendation for a digital platform where stakeholders can monitor progress reflects an aspiration toward transparency and shared oversight. Digitalisation could democratise information flows, reducing reliance on internal gatekeepers. Similarly, Participant 4’s call for “quarterly updates” institutionalises communication. These proposals respond directly to the feedback gap identified in the interviews.

Participants also advocate for deeper integration throughout the governance cycle. Participant 5 suggests involving stakeholders in monitoring and evaluation, including joint site visits and oversight committees. This recommendation directly addresses the temporal imbalance in engagement. Participant 3’s call for permanent stakeholder advisory committees moves beyond ad hoc consultations toward sustained institutional presence. Participant 9 reinforces this by proposing stakeholder working groups spanning the entire

project lifecycle. Together, these suggestions indicate a shift from episodic engagement to embedded partnership.

Standardisation emerges as another key theme. Participant 8 argues for “a standardised stakeholder engagement framework across all departments.” Without uniform guidelines, engagement remains uneven. Participant 11’s suggestion of an independent oversight body for stakeholder engagement reflects a recognition that engagement itself requires accountability. Transparency, documentation, and public records—proposed by Participant 10—would further strengthen legitimacy.

Taken together, these findings suggest that stakeholder involvement within the KZNPA is structured but shallow, consultative but not consistently influential. What is happening is not the absence of engagement, but its procedural containment. Why it is happening appears linked to compliance-driven culture, centralised decision-making, and institutional prioritisation of technical over deliberative input. What this means for governance and consequence management is significant. Without meaningful stakeholder integration, governance risks becoming insulated from public experience. Consequence management, in turn, may lack external pressure necessary for consistent enforcement.

Developing an improved framework for stakeholder involvement therefore requires more than additional meetings. It requires institutional redesign. Engagement must become continuous, transparent, and integrated into planning, implementation, and monitoring. Feedback loops must be formalised. Oversight must extend to engagement processes themselves. Only then can stakeholder involvement move from symbolic participation to substantive contribution within the governance architecture of the KZNPA.

The flowchart on development of a framework for improved stakeholder involvement in the KZNPA GG, CG and consequence management is illustrated in figure 6-5 below.

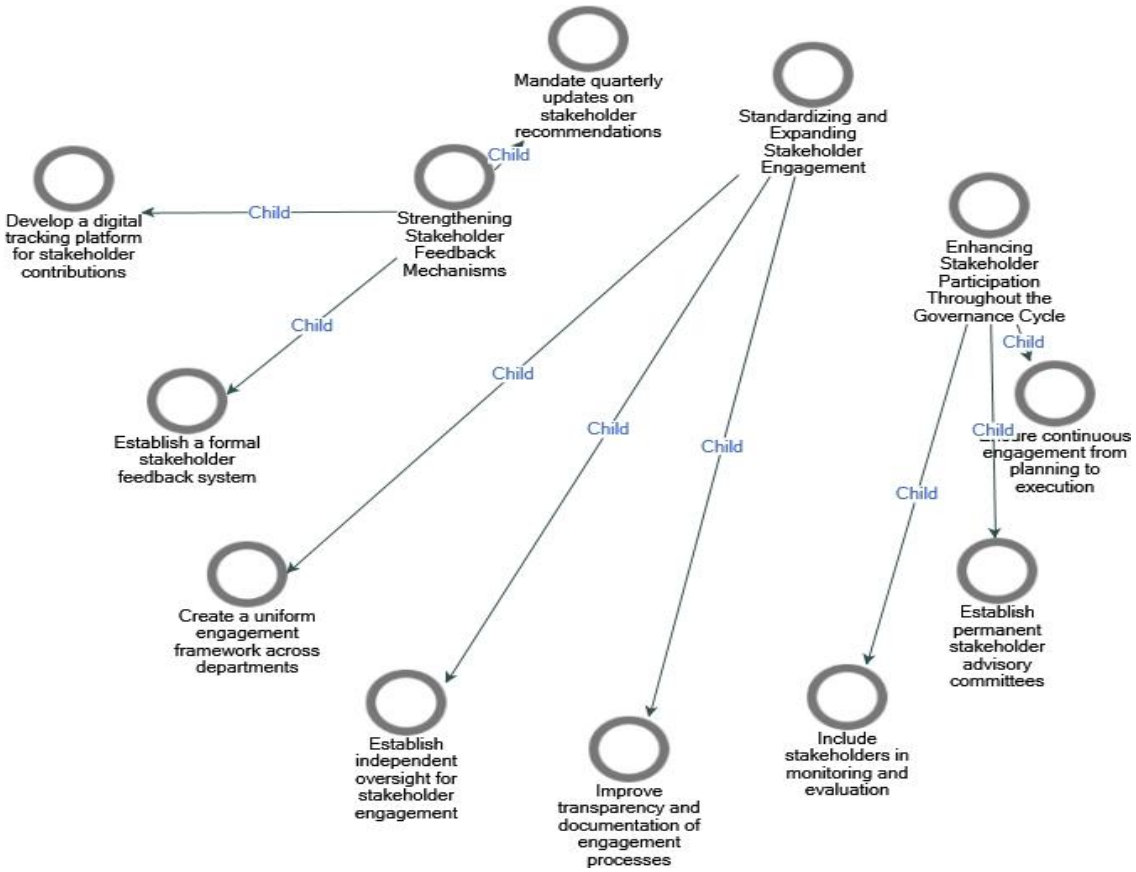


Figure 6-5: Flowchart on framework development for improved stakeholder involvement in KZNPA GG, CG and consequence management

Source: Researcher's own compilation – 2025

The flowchart presented in Figure 6-5 illustrates the proposed framework for improving stakeholder involvement in the KZNPA in relation to GG, CG and consequence management. The structure of the diagram reflects an integrated governance model in which stakeholder engagement is strengthened through improved feedback mechanisms, standardized engagement practices and continuous participation throughout the governance cycle. Together, these elements form a comprehensive system intended to promote transparency, accountability and more inclusive decision-making within the provincial administration.

At the foundation of the framework is the strengthening of stakeholder feedback mechanisms. Effective governance requires reliable channels through which stakeholders can communicate their concerns, experiences and recommendations to public institutions. One of the key elements proposed in the diagram is the development of a digital tracking platform for stakeholder contributions. Such a platform would allow submissions from

citizens, civil society organisations and other stakeholders to be recorded, monitored and followed up in a structured manner. By digitising the process, the administration would be able to track responses and ensure that issues raised by stakeholders are not lost within bureaucratic processes. Closely related to this is the establishment of a formal stakeholder feedback system. This system would institutionalise the process of gathering feedback through mechanisms such as consultations, surveys, complaint systems and public engagement forums. Formalising these processes ensures that stakeholder input is collected consistently rather than on an ad hoc basis.

The framework also proposes the creation of a uniform engagement framework across departments within the provincial administration. In many public institutions, stakeholder engagement practices vary widely between departments, which can lead to inconsistencies in how public input is managed and incorporated into decision-making processes. A standardized engagement framework would provide clear guidelines for how departments should conduct consultations, document feedback and respond to stakeholder concerns. To reinforce accountability within this process, the framework further recommends mandating quarterly updates on stakeholder recommendations. Regular reporting on how stakeholder inputs are being addressed would demonstrate that public contributions are taken seriously and are influencing governance processes. Such reporting also allows stakeholders to monitor the progress of issues they have raised.

Beyond strengthening feedback mechanisms, the framework emphasises the need to standardize and expand stakeholder engagement practices. This includes the establishment of independent oversight structures responsible for monitoring the integrity and effectiveness of stakeholder engagement processes. Independent oversight can help ensure that consultations are conducted fairly and that stakeholder inputs are not manipulated or ignored. The presence of an external or semi-independent body enhances credibility and strengthens public confidence in governance institutions. In addition, the framework highlights the importance of improving transparency and documentation of engagement processes. Proper documentation of consultations, stakeholder submissions and institutional responses ensures that engagement activities can be reviewed and evaluated. Transparent record-keeping also enables oversight bodies and stakeholders themselves to assess whether engagement processes are meaningful and inclusive.

Another important component of the framework is the inclusion of stakeholders in monitoring and evaluation processes. Rather than limiting participation to consultation stages, the framework proposes that stakeholders should play an active role in assessing

the effectiveness of governance initiatives and programmes. Their participation in monitoring and evaluation activities provides valuable insights into whether policies and administrative actions are producing the intended outcomes. This approach also strengthens accountability by enabling stakeholders to observe how decisions are implemented and whether corrective actions are taken when governance failures occur.

The framework further recognises that meaningful stakeholder involvement should extend throughout the entire governance cycle. As a result, it promotes continuous engagement from the planning stage through to implementation and evaluation. In many governance contexts, stakeholder participation is often confined to early consultation phases, after which decision-making and implementation proceed without further engagement. The model presented in the diagram seeks to address this limitation by ensuring that stakeholders remain involved throughout the life cycle of governance initiatives. Continuous engagement allows stakeholders to provide feedback during implementation and helps institutions respond to emerging challenges in a timely manner.

In order to sustain long-term engagement, the framework proposes the establishment of permanent stakeholder advisory committees. These committees would consist of representatives from civil society, community organisations, professional groups and other relevant sectors. Their role would be to provide ongoing guidance and advisory support to the provincial administration on governance matters. By institutionalising stakeholder participation through such structures, the administration would create a stable platform for dialogue, collaboration and shared problem-solving.

Overall, the diagram illustrates a progressive approach to strengthening stakeholder involvement within the KZNPA governance system. The framework moves from the establishment of basic feedback mechanisms to the institutionalisation of standardized engagement practices and ultimately to the integration of stakeholders into monitoring, evaluation and advisory processes. Through these interconnected components, the proposed model seeks to enhance transparency, improve accountability and ensure that governance processes are responsive to the needs and perspectives of stakeholders and constitutional requirements. In doing so, the framework contributes to the broader objective of strengthening GG, CG and consequence management within the KZNPA.

6.9 Chapter Conclusion

Chapter 6 presented a detailed analysis of qualitative data gathered from senior officials within the KZNPA, offering a grounded view of the realities shaping GG, CG, and consequence management in the public sector. Using TA and NVIVO software, the chapter unpacked a wide range of insights drawn directly from the lived experiences of participants across departments and oversight structures. The results revealed a governance landscape marked by contradiction—where sound frameworks exist but are inconsistently applied, where oversight structures are present but often under-resourced or ignored, and where political influence continues to distort accountability efforts. Participants highlighted persistent issues such as weak implementation of policies, selective application of consequence management, structural fragmentation, and chronic resource constraints. These themes consistently point to a gap between policy and practice, particularly in consequence management, where accountability mechanisms struggle to function effectively.

The chapter also explored the interplay between GG, CG, and consequence management, highlighting while the theoretical links are clear, the practical connections remain weak. Public sector structures, unlike their private sector counterparts, lack the enforcement strength to uphold these principles consistently. Political interference, limited autonomy, and poor integration between governance components were repeatedly identified as barriers to reform.

The analysis also assessed the overall effectiveness of governance strategies currently in place. Despite the presence of formal oversight bodies and regulatory frameworks, their impact is diminished by poor coordination, weak enforcement powers, and a culture of superficial compliance. Budget limitations and legal hurdles further hamper efforts to address historical irregularities or strengthen accountability. The final section of the chapter focused on stakeholder involvement, showing that current engagement practices are largely compliance-driven and unevenly applied. Many community stakeholders remain sidelined, while feedback mechanisms are either absent or ineffective. Still, participants put forward a range of constructive suggestions for improving stakeholder participation, including formal advisory structures, digital feedback platforms, and better integration throughout the governance cycle.

Summatively, the chapter paints a picture of a governance system with potential, but one that is undermined by structural and political constraints. The findings provide a strong

foundation for the development of a more responsive, integrated, and participatory governance framework, which will be explored further in the chapter that follows.

Chapter 7: Quantitative Data Presentation and Results Analysis

7.1 Introduction

Whereas the previous chapter discussed the qualitative research results, in this chapter the focus is on presenting and analysing quantitative results based on the study objectives. In this chapter the quantitative results presented are aligned to the research objectives, namely, to determine the current level of GG, CG and consequence management within the KZNPA, analyse the link between GG, CG, and consequence management, and test the relationship between consequence management and governance practices in the public sector context. The results also incorporate the other research objectives focussed on assessing the effectiveness of existing GG, CG and consequence management strategies and frameworks and on developing a framework for improved stakeholder involvement in the KZNPA GG, CG, and consequence management.

The chapter begins by presenting the data analysis methodology. The quantitative results are presented using inferential statistics such as Confirmatory factor analysis (CFA), multicollinearity, normality testing, skewness and other methods. The chapter examines the similarities and differences between various data sources, evaluates the effectiveness of current governance frameworks, and considers the practical implications of the CFA results.

The empirical evidence presented in this chapter does more than confirm existing governance theories; it introduces a nuanced understanding of how governance practices operate in a provincial administrative context. The data reveals emergent governance mechanisms that are not sufficiently articulated in the literature, particularly the operational interdependence between GG principles, CG controls, and consequence management enforcement. This signals a conceptual shift from viewing these constructs as parallel compliance instruments to understanding them as mutually reinforcing governance ecosystems. The findings therefore extend existing theoretical assumptions by identifying context-specific governance dynamics within the KZNPA.

7.2 Quantitative Data Analysis Methodology

This research utilised a quantitative method to evaluate GG, CG and consequence management in the KZNPA. To examine the data gathered from 182 employees through inferential statistics, methods such as CFA, multicollinearity assessment, testing for normality, and skewness evaluation were utilised. These techniques aided in recognising

and analysing intricate connections between GG, CG and consequence management, enabling a thorough comprehension of their link, relationship and effectiveness in the KZNPA. The results offer important perspectives on the influence these variables have on governance and consequence management, ultimately steering strategic choices within the provincial administration.

7.2.1 Quantitative Analysis of Data Collected

7.2.1.1 Data Screening

The returned survey was subjected to screening using a normality test method and deleting incomplete responses. Only 182 survey responses were usable and included in the analysis, in addition, following the assumption of structural equation modelling (SEM), the number of received responses was adequate for statistical analysis and hypothesis testing.

7.2.1.2 Normality Testing

Normality testing is conducted to determine whether the collected data is normally distributed or not. Skewness and Kurtosis were the methods used to test the normality in this study. Hatem, Zeidan, Goossens & Moreira (2022) explained skewness statistics is used to determine how asymmetrical a given distribution is, while according to Mishra, Pandey, Singh, Gupta, Sahu & Keshri (2019), kurtosis statistics is used to measure how peaked the distribution is. The skewness between -3 and +3 are acceptable when using SEM, with kurtosis between -10 and + 10 acceptable when using SEM (Brown, 2015). Pituch &Stevens (2015) stated the skewness acceptability is context-dependent and should be evaluated in light of the research question, sample size, and other variables in the analysis.

Similarly, Ryu (2011) concluded the interpretation of skewness should be guided by the overall distributional properties of the variable and the specific research context. Last, when analysing data, it is more important for the residuals or differences between the observed values and the predicted values, to follow a normal distribution rather than the raw data itself (CAM. 2009). GG, CG, Consequence Management (CM), Impediments (IMP) and Operational Performance (OP) normality were assessed and accepted. Table 7-1 below shows the normality assessment of constructs.

Table 7-1*:* Normality assessment of Constructs

Indicator	Skewness	Kurtosis
Good governance	0.295	0.398
Impediment	-1.145	1.058

Consequence Management	-0.456	0.604
Organisational Performance	-0.842	1.741
Corporate Governance	-0.070	0.497

Source: Researcher's own compilation - 2025

Table 7-1 presents the normality assessment of the key study constructs using skewness and kurtosis values. All indicators fall within the generally acceptable thresholds for normal distribution (±2 for skewness and ±7 for kurtosis), suggesting the data are reasonably normally distributed. GG and CG show near-zero skewness and low kurtosis, indicating a fairly symmetrical and flat distribution. Impediment and organisational performance display moderate negative skewness (–1.145 and –0.842 respectively), suggesting a slight leftward tilt, while their kurtosis values (1.058 and 1.741) suggest slightly peaked distributions. Consequence management is also mildly skewed to the left (–0.456) with a low kurtosis (0.604), indicating no major concerns with normality. Overall, the data meet the assumptions of normality required for most multivariate analyses, supporting the validity of subsequent statistical tests. Table 7-2 shows the demographic information of participants.

Table 7.2: Demographic profile of respondents

Variable	Category	N	%
Gender	Male	100	54.9%
	Female	82	45.1%
Age	Below 30 years	19	10.4%
30-40 years		42	23.1%
41-50 years		76	41.8%
51-60 years		42	23.1%
61 and above		3	1.6%
Highest academic qualification			
Certificate		1	0.5%
Diploma		2	1.1%
Degree		22	12.1%
Masters		53	29.1%
Honours		36	19.8%
Doctorate		63	34.6%
Chartered Accountant (CA)		5	2.7%
Positions in the department			
Deputy Director General		3	1.6%
Chief Director		4	2.2%
Director		48	26.3%
Deputy Director		40	22.0%
Internal Auditor		82	45.1%
Risk Manager		18	9.9%

IT Audit Specialist		12	6.5%
Quality assurance Specialist		2	1.0%
Risk Management Specialist		23	12.6%
Performance Audit Specialist		22	12.1%
Internal Audit Trainee		38	20.9%
Monitoring and evaluation Officer		30	16.5%
Forensic investigators		14	7.7%.
Internal control Practitioner		11	6.0%
Compliance Management officer		3	1,6%
Legal Advisor		9	4.9%
Macro policy development officer		5	2.7%
Years of experience			
1-5		9	4.9%
6-10		69	37.9%
11-15		54	29.6%
16-20		39	21.4%
21-25		9	4.9%
Above 25	-	2	1.1%
Implementation Task			
Yes		92	50.5%
No		90	49.5%

Source: Researcher's own compilation - 2025

The demographic data in Table 7.2 outline a workforce predominantly mid-career, highly educated, and moderately gender diverse. Men make up 54.9% respondents, with women close behind at 45.1%, suggesting some progress toward gender balance, though improvement is still possible. Most respondents fall between the ages of 30 and 60 years, with a significant concentration (41.8%) in the 41–50-year range, indicating a workforce with substantial experience and professional maturity. Academic qualifications are notably high, with more than 60% participants holding either Chartered Accounting (CAs), Masters or Doctoral degrees, reflecting a strong knowledge base within the departments. Positions are distributed across various roles, with IAs, Deputy Directors, Directors and M&E Officers forming the largest groups. This balance of administrative and oversight roles adds depth to the perspectives captured in the study.

Sub-unit data shows active youth employment through internships (20.9%) and strong representation in governance-related areas such as risk and internal control services, as well as other specialised audit services. Experience levels cluster in the 6–15-year range, suggesting a seasoned yet adaptable workforce likely well-versed in departmental operations. Only a small percentage participants fall outside this range, with limited

representation from both new entrants and senior veterans. Notably, involvement in implementation tasks is evenly split (50.5% vs. 49.5%), pointing to a structural divide in functional responsibilities. While the demographic profile highlights strong human capital and a focus on governance, it also reveals opportunities to improve generational diversity and align operational roles more strategically with planning functions to strengthen coherence and long-term capacity. Table 7-3 below shows multicollinearity diagnostics for the exogenous constructs used in the study.

Table 7-3: Multicollinearity

Exogenous constructs	Tolerance	VIF
Good governance .	.514	1.946
Corporate governance	.462	2.166
Consequence management	.541	1.848
Impediment	.844	1.185

Source: Researcher's own compilation - 2025

Table 7-3 presents the multicollinearity diagnostics for the exogenous constructs used in the study. The two statistical indicators provided, Tolerance and Variance Inflation Factor (VIF) are critical for assessing the degree of multicollinearity among the independent variables. Multicollinearity occurs when independent variables are highly correlated with each other, which can distort regression analyses results by inflating standard errors and undermining the reliability of coefficient estimates.

Tolerance values indicate the proportion of variability in an independent variable not explained by other independent variables. Values below 0.1 suggest severe multicollinearity, while those closer to 1 imply minimal collinearity. VIF values greater than 10 typically indicate problematic multicollinearity, although some scholars flag concerns when values exceed 5. In this case, all tolerance values are well above the 0.1 threshold, and all VIF values are well below 5, suggesting multicollinearity is not a concern among the constructs.

The lowest tolerance value is seen with CG (0.462), and its corresponding VIF is 2.166, the highest in the table, but still within acceptable limits. This suggests a moderate but not problematic level of shared variance with the other predictors. GG follows a similar pattern, with a tolerance of 0.514 and VIF of 1.946. Consequence management presents a slightly better profile (tolerance = 0.541, VIF = 1.848), while impediment shows the highest tolerance (0.844) and the lowest VIF (1.185), indicating it is the most independent construct among the group. The absence of multicollinearity among the exogenous constructs

strengthens the validity of subsequent regression or SEM analyses. It implies each construct uniquely contributes to explaining variance in the dependent variables, enhancing the interpretability of their individual effects.

Table 7-4 below presents the assessment of Mahalanobis Distance.

Table 7-4: Mahalanobis Distance

Minimum	Maximum	Mean	Std. Deviation	N
0.109	19.650	3.978	3.586	182

Source: Researcher's own compilation - 2025

The assessment of Mahalanobis Distance, a multivariate measure used to detect outliers in the dataset, is shown in Table 7-4. The values range from a minimum of 0.109 to a maximum of 19.650, with a mean of 3.978 and a standard deviation of 3.586, based on 182 cases. The relatively low mean and standard deviation, along with the range, suggest most data points are clustered closely around the centre of the distribution, with few cases exhibiting extreme values. However, the presence of a maximum value as high as 19.650 indicates some potential multivariate outliers may exist and should be further examined against a chi-square distribution threshold (based on degrees of freedom), to confirm whether they significantly deviate from the rest of the dataset. Overall, the dataset appears mostly consistent, with only minimal concern for outliers that might impact the structural model.

7.3 Confirmatory Factor Analysis (CFA)

The purpose of this section is to present the outcome of the CFA used to test the measurement model for the study. The collected data were grouped based on the five variables consisting of GG, CG, Consequence Management (CM), Impediments (IMP), and Organisational Performance (OP). The essence of CFA is to determine the fitness of the model measuring the factor loadings of the indicators, Cronbach's alpha reliability, discriminant validity, average variance extracted (AVE). The factor loadings that did not meet the threshold of .50 were deleted to achieve a good measurement model. However, Hassim, Arifin, Kueh &Yaacob (2020) suggested factor loadings of .30 can still be considered.

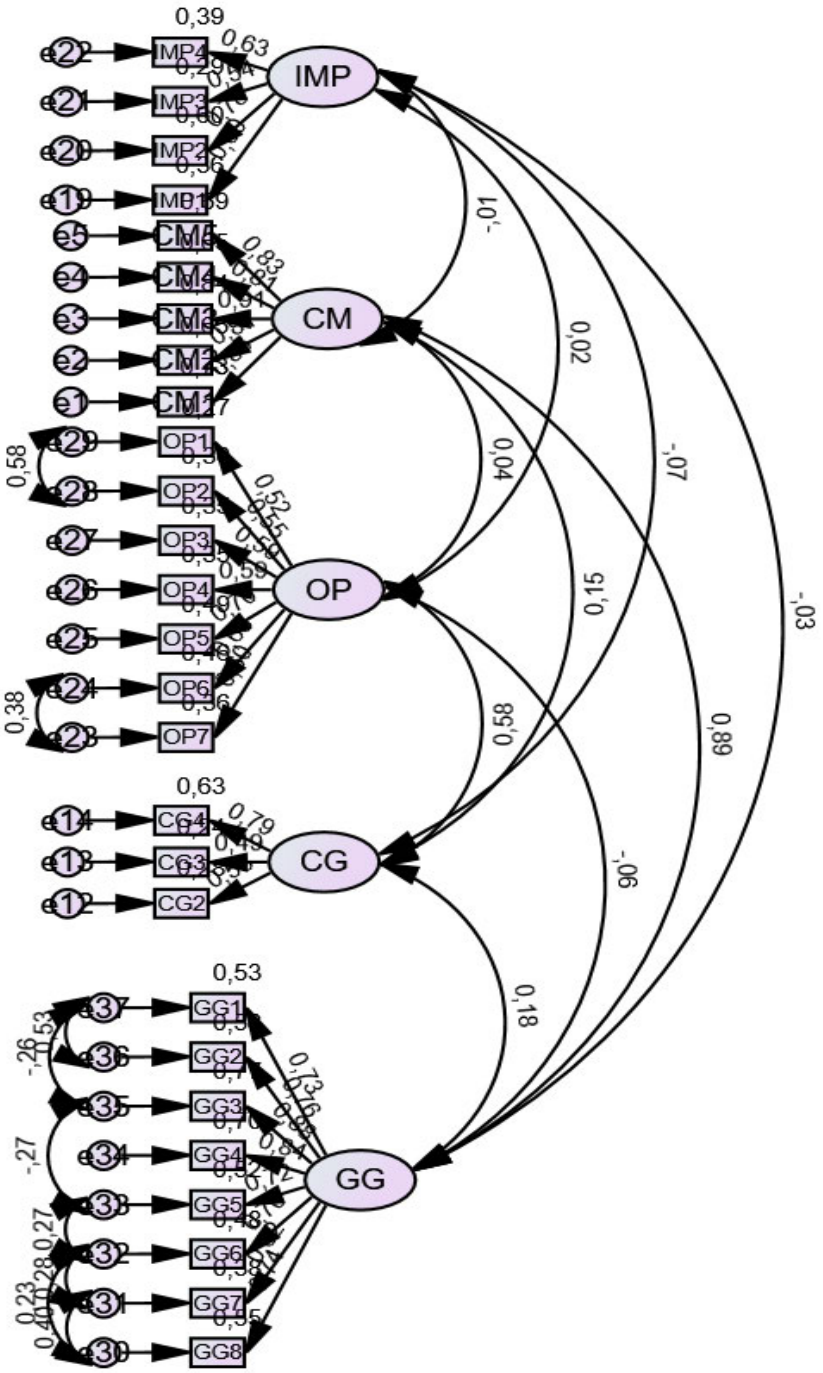


Figure 7-1: Measurement Model for CFA

Source: Researcher's own compilation - 2025

Table 7-5: Regression Weight of the Model

			Standardised Estimates	P-value
CM1	<---	CM	.856	***
CM2	<---	CM	.809	***
CM3	<---	CM	.911	***
CM4	<---	CM	.804	***
CM5	<---	CM	.829	***
CG6	<---	CG	.483	***
CG7	<---	CG	.804	***
CG5	<---	CG	.519	***
IMP1	<---	IMP	.600	***
IMP2	<---	IMP	.777	***
IMP3	<---	IMP	.541	***
IMP4	<---	IMP	.627	***
OP2	<---	OP	.656	***
OP3	<---	OP	.769	***
OP5	<---	OP	.721	***
OP1	<---	OP	.566	***
OP6	<---	OP	.558	***
OP7	<---	OP	.529	***
OP4	<---	OP	.505	***
GG8	<---	GG	.768	***
GG7	<---	GG	.658	***
GG6	<---	GG	.730	***
GG5	<---	GG	.712	***
GG4	<---	GG	.827	***
GG3	<---	GG	.832	***
GG2	<---	GG	.813	***
GG1	<---	GG	.755	***

Source: Researcher's own compilation - 2025

Table 7-5 presents the regression weights (standardised estimates) for the measurement model, indicating how strongly each observed indicator loads onto its corresponding latent construct. All p-values are statistically significant at *** ($p < 0.001$), suggesting the relationships between the latent constructs and their indicators are robust and meaningful. High standardised loadings (preferably > 0.7) indicate the indicators are strong measures of their respective constructs, enhancing model reliability and validity.

For the consequence management construct, all five indicators (CM1 to CM5) demonstrate very strong loadings, ranging from 0.804 to 0.911. CM focuses on how organisations manage outcomes through sanctions (CM1), rewards (CM2), performance measurement (CM3), accountability mechanisms (CM4), and continuous improvement (CM5). The strong loadings, particularly CM3 at 0.911, indicate performance measurement is crucial for

effective consequence management. This suggests organisations should prioritise assessing performance to ensure accountability and drive improvement. CM3 has the highest loading at 0.911, indicating it is the most representative item for measuring consequence management in the model. These consistently high estimates affirm the consequence management construct is well-defined and strongly supported by its observed variables, suggesting excellent internal consistency and convergent validity.

The indicators under CG—ethics (CG1), compliance (CG2), internal controls (CG3), risk management (CG4), and effectiveness (CG5)—highlight essential components that ensure accountability and transparency within organisations. The moderate to strong factor loadings suggests while CG is generally reliable, the indicator CG6 (risk management) has a lower loading, indicating a need for further refinement. This points to the importance of strengthening risk management practices to bolster overall CG. The CG construct shows moderate to strong loadings, with CG6 at 0.483 being the weakest and CG7 the strongest at 0.804. Although CG6 falls below the preferred 0.5 threshold, the other two items are above 0.5, indicating although CG is generally reliable, it may benefit from the revision or removal of weaker indicators to improve its measurement accuracy.

For impediments (IMP), all four items load significantly on the construct, with loadings ranging from 0.541 to 0.777. This indicates acceptable construct measurement, with IMP2 providing the strongest contribution. These values suggest moderate to good convergent validity for the impediments construct. The IMP construct identifies barriers to effective governance, including fraud and corruption (IMP1), mismanagement of government resources (IMP2), and losses (IMP3). With loadings ranging from 0.541 to 0.777, these indicators suggest despite the impediments being recognised, there is room for improvement in addressing these challenges. The indicator IMP2, in particular, shows a strong contribution, indicating mismanagement of resources is a significant concern that organisations must address.

The organisational performance (OP) construct is represented by seven indicators, which are all statistically significant. However, their loadings range from moderate (0.505 for OP4) to strong (0.769 for OP3). While all are above the minimum acceptable threshold of 0.5, some indicators such as OP4 and OP7 (0.529) are on the lower end, implying the construct could benefit from refinement by strengthening or replacing weaker indicators.

Last, GG is measured by eight indicators, which all show strong loadings between 0.658 and 0.832. GG3 and GG4 have the highest loadings, suggesting these are the most

influential in defining the construct. The GG construct includes key factors such as transparency (GG1), accountability (GG2), rule of law (GG3), responsiveness (GG4), and equity (GG5), as well as inclusiveness (GG6), and organisational culture (GG7). The consistently high loadings across these indicators signify that GG is well-defined within the model. High loadings for GG3 and GG4 suggest rule of law and responsiveness are particularly influential in shaping governance quality perceptions.

The consistently high estimates across all items indicate GG is very well captured by its indicators and exhibits excellent measurement quality. In summary, all constructs in the model are significantly and reliably measured by their observed indicators. Most constructs show strong loadings, although a few weaker items within CG and organisational performance suggest potential areas for future improvement in the measurement model.

Overall, the CFA results demonstrate all constructs are significantly and reliably measured. However, there are areas for potential improvement, particularly in CG and organisational performance. By refining weaker indicators and reinforcing strong ones, organisations can enhance their governance practices and ultimately, improve overall performance. The insights gained from this analysis can guide organisations in addressing impediments and promoting a culture of GG. Table 7-6 below presents a summary of CFA Model Fit Results.

Table 7-6: Summary of CFA Model Fit Results

Index	Model Fit	Results	Remark
X2/df	<5	1.274	Acceptable
GFI	>0.80	0.90	Acceptable
AGFI	>0.80	0.867	Acceptable
CFI	<0.95	0.969	Acceptable
TLI	<0.9	0.96	Acceptable
NFI		0.873	Acceptable
RMSEA	<0.08	.039	Acceptable
P-value	<0.05	.000	Acceptable

Source: Researcher's own compilation - 2025

The CFA model fit results illustrate how well the hypothesised measurement model fits the observed data. The evaluation uses a range of standard fit indices, and the results suggest the model demonstrates a strong and acceptable fit across all key parameters (Table 7-6). The Chi-square to degrees of freedom ratio (X^2/df) is 1.274, well below the recommended threshold of 5.0, indicating a good fit between the data and the model structure. Similarly, the Goodness of Fit Index (GFI) and the Adjusted Goodness of Fit Index (AGFI) are 0.90

and 0.867, respectively, both exceeding the minimum requirement of 0.80. This suggests the model adequately accounts for the variance and covariance observed in the data.

In terms of incremental fit indices, the Comparative Fit Index (CFI) is 0.969, and the Tucker–Lewis Index (TLI) is 0.96 - both above the commonly accepted threshold of 0.95 and 0.90, respectively. These results indicate a strong comparative fit of the model against a null model. The Normed Fit Index (NFI) also shows an acceptable value at 0.873, supporting the model's incremental validity. Last, the Root Mean Square Error of Approximation (RMSEA) is 0.039, well below the cutoff of 0.08, reflecting a close fit of the model to the data. Although the p-value is less than 0.05 (p = .000), which often indicates model misfit, this is common in large samples, and its impact is mitigated by the strong performance of the other indices.

In summary, all model fit indices fall within acceptable or excellent ranges, indicating the CFA model is statistically robust and well-specified. This supports the validity of the measurement model and affirms the latent constructs are reliably measured by their indicators. Table 7.7 below shows the discriminant validity values.

Table 7-7: Discriminant Validity

	MaxR(H)	**CM**	**IMP**	**GG**	**OP**	**CG**
CM	0,932	**0,843**				
IMP	0,758	-0,005	**0,642**			
GG	0,923	0,891	-0,031	**0,751**		
OP	0,811	0,043	0,022	-0,059	**0,609**	
CG	0,706	0,155	-0,071	0,181	0,577	**0,618**

Source: Researcher’s own compilation - 2025

Table 7-7 assesses the discriminant validity of the constructs using the Fornell–Larcker criterion, which requires that the square root of each construct's AVE exceeds its correlations with other constructs. Most constructs meet this requirement, indicating acceptable discriminant validity. For instance, impediments (IMP) shows a square root of AVE of 0.642, higher than its correlations with all other constructs, confirming it is distinct and well-differentiated in the model. Organisational performance (OP) and CG also meet the threshold, with their AVE square roots (0.609 and 0.618, respectively) exceeding their correlations with other constructs, supporting their conceptual uniqueness.

Consequence management has a strong square root of AVE at 0.843, which is higher than its correlations with other constructs. However, its correlation with GG is notably high at

0.891 just slightly above the CM AVE square root, raising a concern regarding potential conceptual overlap between these two constructs. Similarly, GG itself has a square root AVE of 0.751, which is only marginally above its highest correlation (also 0.891 with CM). This suggests while discriminant validity is technically satisfied, the closeness of these values indicates that the two constructs may be too closely related in this model. Table 7-8 below shows convergent validity and reliability.

Table 7-8: Convergent validity and reliability

Constructs	Indicators	Outer loadings	CR	AVE
Organisational Performance	OP2	.602	0.784	0.484
	OP1	.681		
	OP3	.703		
	OP5	.594		
	OP4	591		
	OP6	550		
	OP7	523		
Consequence Management	CM1	.853	0.924	0.710
	CM2	.808		
	CM3	.914		
	CM4	.806		
	CM5	.826		
Impediment	IMP3	.542	0.734	0.512
	IMP2	.776		
	IMP1	.600		
	IMP4	.627		
Corporate Governance	CG4	.490	0.638	0.518
	CG3	.794		
	CG2	.525		
Good Governance	GG3	.876	0.911	0.564
	GG2	.760		
	GG1	.730		
	GG4	.840		
	GG5	.719		
	GG6	.696		
	GG7	.617		
	GG8	.738		

Source: Researcher's own compilation - 2025

Table 7-8 presents the results for convergent validity and reliability of the constructs based on Composite Reliability (CR), AVE, and indicator outer loadings. Convergent validity assesses whether items intended to measure a construct are truly related to that construct.

A commonly accepted benchmark is that outer loadings should be ≥0.5, CR ≥0.7, and AVE ≥0.5 for acceptable convergent validity and internal consistency.

The organisational performance construct demonstrates moderate reliability, with a CR of 0.784, which meets the acceptable threshold of 0.70. However, the AVE is 0.484, slightly below the recommended cut-off of 0.50. Outer loadings for the indicators range between 0.523 and 0.703, indicating moderate correlations with the latent construct. This suggests, although the construct shows acceptable internal consistency, its convergent validity is marginal and may need further refinement.

Consequence Management shows strong reliability and validity, with a CR of 0.924 and an AVE of 0.710, both well above the required thresholds. The outer loadings for its indicators are all above 0.80, indicating the indicators are highly representative of the construct and provide excellent convergent validity.

The construct Impediments yields a CR of 0.734 and an AVE of 0.512, both within acceptable ranges. Indicator loadings are moderate but all above 0.50, supporting the reliability and convergent validity of the construct, with some room for improvement in item strength.

CG demonstrates weaker measurement properties. Its CR is 0.638, below the acceptable threshold, and although its AVE is 0.518, some indicator loadings are relatively low, including one below 0.50. This reflects concerns regarding the internal consistency and convergent validity of the construct, suggesting its measurement could benefit from item revision or expansion. Last, GG shows strong measurement quality, with a CR of 0.911 and an AVE of 0.564. Indicator loadings are consistently above 0.60, confirming both high internal consistency and solid convergent validity.

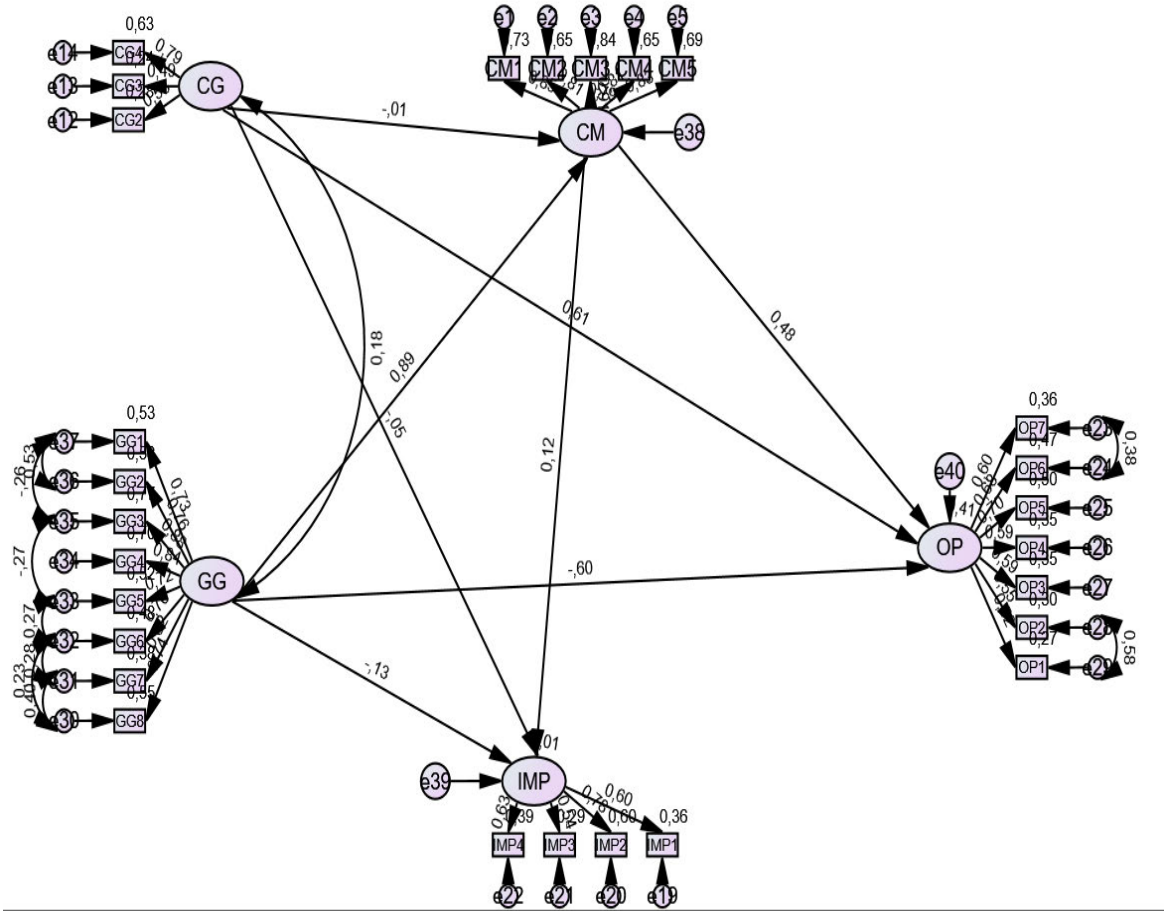


Figure 7-2: Structural model

Source: Researcher's own compilation - 2025

The model fit for the structural model was assessed (Figure 7-2), with the chi-square X^2 statistics that yielded 1.163. with one degree of freedom and a significance level of 0.000, indicating a significant result. The GFI and AGFI yielded 0.879 and 0.851 respectively, signifying acceptable fit. Similarly, the CFI was 0.980 and the Tucker-Lewis Index (TLI) yielded 0.977, which indicated a good fit between the model and the observed data. Furthermore, while the NFI was at 0.875, the RMSEA yielded 0.030, indicating an acceptable fit.

The statistical relationships identified in this study introduce an important theoretical advancement: the empirical confirmation of governance interdependence within a provincial administrative setting. The strength of association between governance constructs suggests that institutional reforms targeting a single dimension may produce limited outcomes unless accompanied by integrated reforms across governance domains. These challenges fragmented reform approaches and signals a shift toward systemic governance transformation models.

7.4 Link between KZNPA GG, CG and consequence management

The quantitative findings presented below are related to research questions 2 and 3.

Research Question 2: Is there a link between the KZNPA GG, CG and consequence management.

Research Objective 3: To test the relationship between GG, CG and consequence management.

Figure 7-3 below shows the link between KZNPA GG, CG and consequence management.

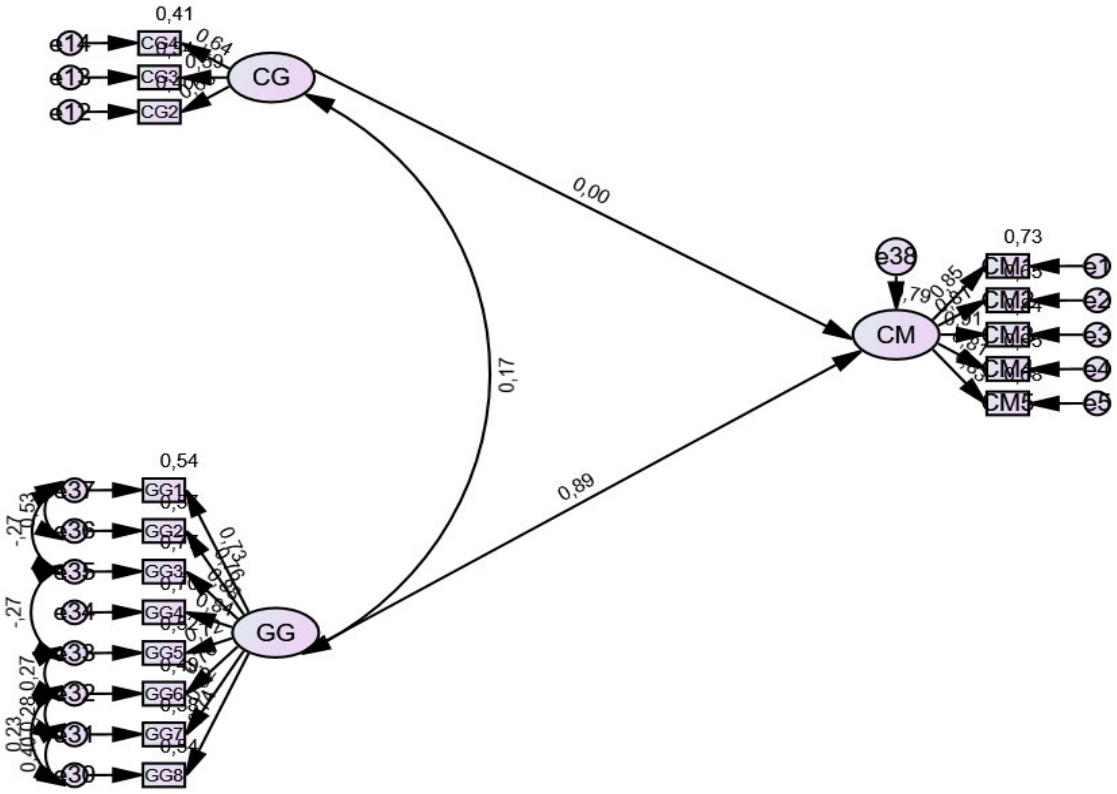


Figure 7-3: Relationship among variables

Source: Researcher's own compilation - 2025

Table 7-9*:* Direct Path Analysis Summary for the Model

Relationship	Estimate	Confidence Interval		p-value	Conclusion
		Lower Bound	Upper Bound		
GG> --CM	1.032	0.794	0.952	0.001	Accepted
CG> --CM	-0.011	-0.102	0.086	0.892	Not accepted

Source: Researcher's own compilation - 2025

The direct path analysis results presented in Table 7-9 indicate differing levels of significance in the relationships between governance variables and CM within the model. The relationship between GG and CM was found statistically significant and positive (Estimate = 1.032, 95% CI [0.794, 0.952], p = .001). This suggests in the given context, higher levels of good governance practices, such as transparency, accountability, and rule of law, are strongly associated with more effective consequence management implementation. The strength and direction of this relationship imply GG creates an environment where corrective actions and accountability mechanisms can be consistently and fairly applied.

In contrast, the relationship between CG and CM was not statistically significant (Estimate = -0.011, 95% CI [-0.102, 0.086], p = .892), as the confidence interval (CI) includes zero and the p-value is far above the conventional threshold for significance. This result indicates CG structures, such as board oversight and regulatory compliance frameworks, do not have a meaningful or direct impact on consequence management in the studied model. It may reflect a disconnect between formal CG mechanisms and the actual enforcement or execution of consequences within organisations. Equally compelling is the convergence around the limited CG impact on consequence management. Qualitative findings revealed while CG mechanisms such as audit committees and internal controls exist within the system, they operate in isolation and lack meaningful integration with consequence management processes. Participants described these structures as siloed entities with insufficient enforcement power to meaningfully influence outcomes.

The quantitative analysis corroborated this assessment by demonstrating no statistically significant relationship between CG and consequence management, with an estimate of -0.011 and p-value of 0.892. This striking alignment between experiential observations and statistical evidence suggests CG structures, while present on paper, fail to translate into practical improvements in consequence management.

These findings highlight the pivotal role of GG over CG in influencing consequence management effectiveness, suggesting values-driven governance practices may be more critical than structural oversight mechanisms in this regard.

When interpreted within the context of the KZNPA, the findings from Table 7-9 provide meaningful insights into how different forms of governance influence consequence management (CM). The statistically significant and positive relationship between GG and

CM (Estimate = 1.032, 95% CI [0.794, 0.952], p = .001) suggests in the KZNPG, improvements in GG, characterised by principles such as transparency, accountability, responsiveness, and ethical leadership, are strongly associated with more effective consequence management. This implies when GG is prioritised and embedded into administrative practices, the enforcement of consequences for misconduct or underperformance is more likely to be implemented in a consistent and fair manner. For the KZNPA, this underscores the importance of cultivating a culture of integrity and rule-based governance in driving performance accountability across departments.

Participants in qualitative interviews echoed the notion that GG principles enhance CG and consequence management. The qualitative findings suggest effective governance frameworks are essential for ensuring accountability and ethical conduct. Both sets of findings indicate a correlation between ethical behaviour and governance effectiveness, with quantitative data revealing that ethical conduct positively influences consequence management. Qualitative insights reinforce this observation, as participants noted ethical leadership is vital for enforcing governance standards.

The relationship between CG and CM is, however, not statistically significant (Estimate = -0.011, 95% CI [-0.102, 0.086], p = .892), indicating CG mechanisms—such as oversight by ARCs, compliance frameworks, and board-level governance—do not have a direct or meaningful influence on the execution of consequence management in this context. This may point to a disconnect in the KZNPA between structural or institutional governance frameworks and their practical enforcement. While CG structures may be in place, they might lack the authority, independence, or integration into daily operations needed to enforce accountability effectively.

For the KZNPA to strengthen its accountability and performance culture, the focus should, therefore, be on reinforcing GG practices at all administrative levels. Training public officials in ethical leadership, promoting transparency in decision-making, and ensuring mechanisms for citizen participation may have a more profound impact on effective consequence management than simply relying on CG structures.

Both methodological approaches converged on identifying accountability weaknesses as a fundamental systemic problem. Qualitative participants consistently described challenges including delayed enforcement, selective application of consequences, political interference, and inadequate follow-through on disciplinary measures. The quantitative model supported these observations by indicating that without GG foundations,

consequence management effectiveness cannot be significantly influenced by CG mechanisms alone. This convergence highlights how the absence of consistent accountability undermines the entire governance ecosystem.

The need for better integration emerged as another area of strong convergence. Qualitative data repeatedly emphasised the failure to create unified systems that effectively link GG, CG, and consequence management. Participants observed fragmentation and structural disconnects that prevented these governance components from functioning as a cohesive whole. The quantitative findings, particularly the lack of statistical impact from CG, may reflect these very integration gaps that participants identified, suggesting structural fragmentation weakens overall governance outcomes.

Despite these significant convergences, important divergences emerged between the qualitative and quantitative findings that illuminate the complexity of governance relationships. The most notable divergence centres on the perceived CG value and potential.

While the quantitative analysis found CG statistically non-significant and currently playing no measurable role in influencing consequence management, qualitative findings revealed a more nuanced perspective. Some participants acknowledged the theoretical importance of CG principles, particularly those outlined in King IV Report on CG, and believed these frameworks could meaningfully support both CG and consequence management when properly implemented. This divergence suggests a gap between the conceptual potential of CG and its current practical application within the administration. The quantitative findings suggest CG does not significantly influence consequence management (Estimate = -0.011, p = .892). In contrast, some qualitative responses imply CG principles, although primarily associated with the private sector, can still play a role in public governance contexts.

7.4.1 Contextual complexity

The richness of contextual factors represents another significant area of divergence. Qualitative results provided detailed insights into specific systemic barriers including fraud, mismanagement, political interference, and leadership deficits that impede effective governance. Participants could articulate how these impediments manifest in daily operations and how they specifically undermine consequence management efforts. These contextual factors are not explicitly captured in the quantitative model, which necessarily simplifies complex relationships into measurable variables. This divergence highlights how

statistical models, while providing valuable evidence of relationships, may miss the nuanced contextual factors that shape governance effectiveness in practice.

The qualitative findings reveal a perception among participants that CG principles are often ineffective when applied to the public sector. Participants noted although frameworks exist, practical enforcement is lacking, leading to a disconnect between theory and practice. While quantitative findings provide a structured overview of governance variables, qualitative insights explore specific impediments such as bureaucratic delays, political influences, and a lack of cohesion in governance structures. These complexities highlight the challenges in translating governance principles into effective practices.

7.4.2 Consequence management complexity

Perhaps most significantly, the two methodological approaches diverged in their treatment of consequence management complexity. Qualitative findings revealed important distinctions between different consequence management aspects, including inconsistencies in how sanctions are applied, variations in performance measurement approaches, and the political or bureaucratic influences that shape these processes. Participants could describe specific scenarios where consequence management mechanisms operated differently depending on circumstances, political considerations, or administrative pressures.

In contrast, the quantitative analysis treated consequence management as a single latent variable, unable to distinguish between these different mechanisms and their varying effectiveness. This divergence suggests even though statistical relationships provide important evidence of overall patterns; they may obscure important variations within governance processes critical for understanding implementation challenges.

7.4.3 Implications for theory and practice

The convergence and divergence patterns between qualitative and quantitative findings create a comprehensive understanding of governance relationships within the KZNPA. The strong convergence on the importance of GG and the limited current CG impact provide robust evidence for prioritising transparency, accountability, and ethical leadership as foundational elements of effective consequence management.

The divergences remind us governance operates within complex contextual realities that require nuanced understanding and targeted interventions. The findings suggest although

CG structures exist, their potential remains unrealised due to integration failures and systemic barriers that statistical models cannot fully capture. This implies governance reform efforts must address both structural relationships and implementation contexts to achieve meaningful improvements in consequence management effectiveness.

The combination of methodological approaches provides both the empirical evidence needed to justify reform priorities and the contextual understanding necessary to design effective interventions. The convergence of findings underscores the importance in prioritising GG practices within the KZNPA. The significant relationship between GG and consequence management suggests enhancing governance frameworks can lead to more effective accountability mechanisms. This is crucial not only for compliance but also for fostering a culture of ethical behaviour among public officials.

The divergence regarding the CG role indicates a need for caution. While CG frameworks may provide structural benefits, their practical effectiveness in the public sector is questionable. The lack of significant correlation suggests merely adopting CG principles is insufficient; instead, there must be an emphasis on integrating these principles into the unique context of public administration.

7.5 Impact of GG, CG and consequence management practices within the public sector context

The quantitative results presented below are related to research question 4.

Research Question 4: What is the impact of GG, CG and consequence management practices within the public sector context?

Table 7-10: Direct Path Analysis Summary for the Model

Relationship	Estimate	Confidence Interval		p-value	Conclusion
		Lower Bound	Upper Bound		
CM>--IMP	-0.009	-0.201	0.179	940	Not Accepted
CM>--OP	0.480	0.025	1.188	0.041	Accepted
GG>--OP	-0.596	-1.315	-0.119	0.019	Accepted
CG>--OP	0.611	0.294	0.859	0.001	Accepted

Source: Researcher's own compilation - 2025

The direct path analysis presented in Table 7-10 reveals several significant and non-significant relationships among the variables under study. The relationship between

consequence management (CM) and impediments (IMP) was found to be statistically non-significant (Estimate = -0.009, p = .940), as the confidence interval (CI: -0.201 to 0.179) includes zero, leading to the conclusion this hypothesis is not accepted.

In contrast, CM had a statistically significant positive effect on organisational performance (OP) (Estimate = 0.480, CI: 0.025 to 1.188, p = 0.041), indicating effective consequence management enhances performance outcomes. GG demonstrated a significant negative relationship with OP (Estimate = -0.596, CI: -1.315 to -0.119, p = 0.019), suggesting, contrary to expectations, increases in GG are associated with decreases in performance. Meanwhile, CG showed a strong, statistically significant positive impact on OP (Estimate = 0.611, CI: 0.294 to 0.859, p = 0.001), implying that improved CG mechanisms contribute positively to performance. These findings underscore the varying influence of governance-related factors on organisational outcomes.

In the KZNPA context, the direct path analysis provides important insights into how governance and management dynamics influence organisational performance. The results indicate consequence management (CM) does not significantly affect impediments (IMP) to performance (Estimate = -0.009, p = .940), suggesting in the KZNPA, existing CM mechanisms may not be effectively addressing or reducing systemic barriers. This could point to a gap in enforcement, accountability, or clarity in consequence management policies that prevent them from translating into meaningful organisational improvements.

Consequence management does, however, have a significant positive impact on organisational performance (OP) (Estimate = 0.480, p = 0.041), implying that where consequences are properly implemented—such as disciplinary actions or performance-based incentives—they can contribute to better results. In KZN, this finding highlights the importance of strengthening CM frameworks to support performance-driven governance, particularly through consistent application and institutional support.

Interestingly, GG shows a significant negative relationship with OP (Estimate = -0.596, p = 0.019), which may appear counterintuitive. In the KZN context, this could suggest although GG principles (such as transparency, participation, and accountability) are being implemented, they might be associated with bureaucratic processes that slow decision-making or introduce administrative burdens, thereby impacting efficiency negatively. It could also reflect implementation challenges, where governance reforms are formal but not effectively internalised or operationalised.

Importantly, the data introduces a new conceptual insight: GG within the KZNPA appears to function not merely as a normative ideal but as a structural precondition for effective consequence management. Participants' responses suggest that where transparency and accountability mechanisms are weakened, consequence management becomes reactive and inconsistent. This shifts the analytical lens from treating GG as a standalone performance indicator to positioning it as a governance catalyst that conditions enforcement credibility. This represents a significant shift in thinking, with implications for policy prioritisation.

CG, however, has a strong and significant positive impact on OP (Estimate = 0.611, p = 0.001), which emphasises the value of structured oversight, strategic leadership, and compliance frameworks in improving administrative outcomes. For the KZNPA, this underscores the critical role boards, audit committees, and performance monitoring systems play in fostering accountability and enhancing service delivery.

Overall, these findings suggest while certain governance mechanisms are beneficial, others may need to be re-evaluated or more effectively integrated within the provincial government to truly enhance performance. Practical reforms, leadership development, and operational alignment with governance principles may be necessary to bridge the gap between policy and performance outcomes in the KZNPA.

The structural model demonstrated acceptable fit:X^2 () = 222.373. $p < .001$, CFI=.97, TLI = .96, RMSEA = .038.

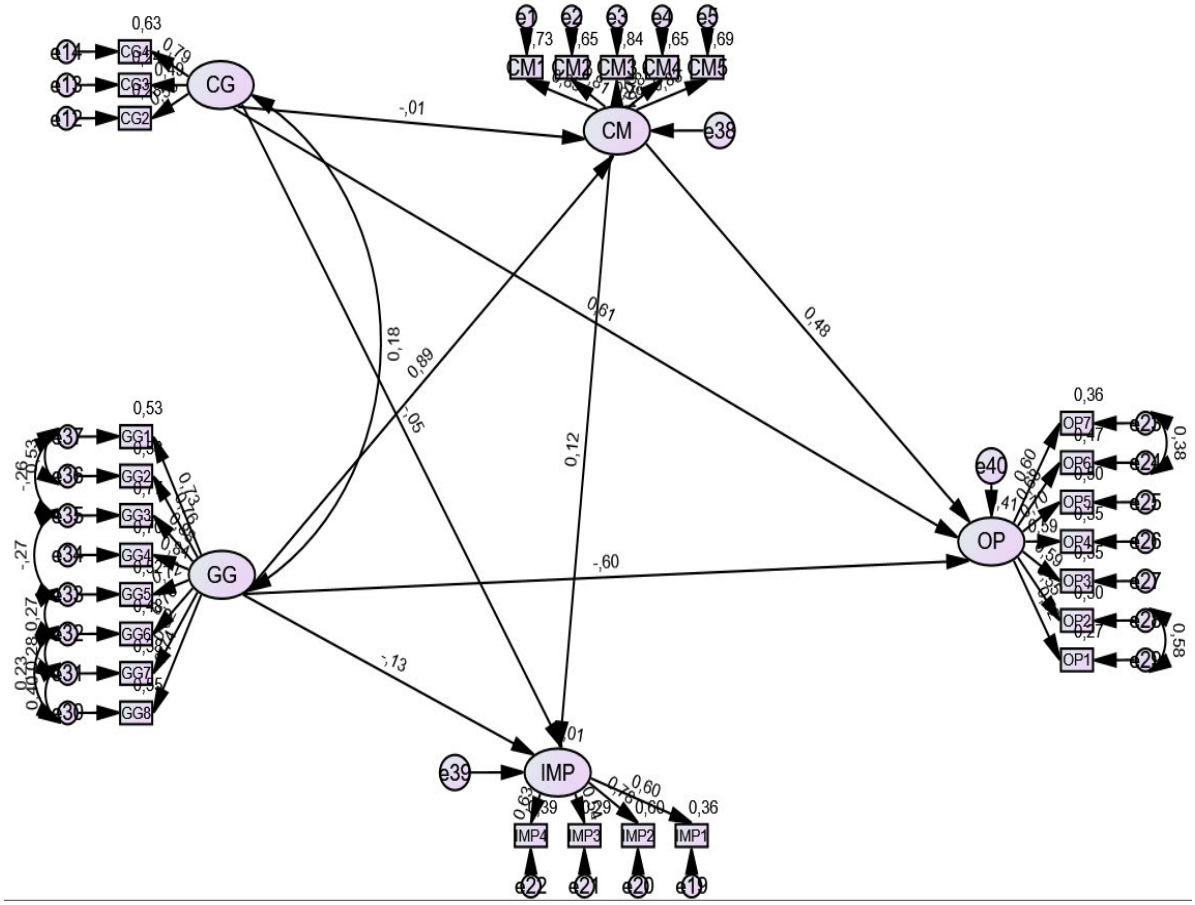


Figure 7-4: Full structured model

Source: Researcher's own compilation - 2025

Table 7-11: Mediation Analysis Summary for the Model

Relationship	Direct Effect	Indirect Effect	Confidence Interval		p-value Conclusion
			Lower Bound	Upper Bound	
GG> --CM>--OP	-0.596	0.428	0.039	1.135	0.033
CG> --CM>--OP	0.611	-0.003	-0.072	0.039	0.780
GG> --CM>--IMP	-0.081	0.110	-0.300	0.704	0.657
CG> --CM>--IMP	-0.052	-0.001	-0.051	0.022	0.682

Source: Researcher's own compilation - 2025

The mediation analysis presented in Table 7-11 provides a nuanced understanding how consequence management (CM) mediates the relationship between governance constructs—GG and CG—and two key outcomes: organisational performance (OP) and impediments (IMP). Within the KZNPA context, these findings highlight specific pathways through which governance interventions influence operational effectiveness and barriers to performance.

First, the mediation pathway from GG to organisational performance through consequence management (GG→CM→OP) was found statistically significant (indirect effect = 0.428, 95% CI [0.039, 1.135], p = 0.033). Although the direct effect of GG on OP is negative (-0.596), the positive and significant indirect effect suggests when CM is effectively implemented as a mediating mechanism, it can offset the potentially bureaucratic or restrictive aspects of governance reforms. In practical terms for the KZNPA, this implies while stringent governance protocols might initially hinder efficiency, their positive influence on performance can be realised when linked to a well-functioning system of consequences—such as performance-based rewards or disciplinary actions. This highlights the importance of embedding consequence management into governance reforms to realise tangible performance improvements.

Conversely, the mediation effect from CG to organisational performance via CM (CG → CM → OP) is not statistically significant (indirect effect = -0.003, 95% CI [-0.072, 0.039], p = 0.780). Despite the strong direct relationship between CG and OP reported earlier, the lack of a meaningful mediation effect suggests in the KZNPA, CG frameworks do not significantly influence performance through consequence management. This may point to a need for better integration between structural oversight mechanisms and operational accountability practices.

The empirical findings introduce a mechanism not sufficiently emphasised in traditional CG literature: the behavioural mediation effect of leadership integrity on institutional compliance. While structures such as audit committees and risk units formally exist, their effectiveness is shown to depend heavily on ethical leadership signalling. This suggests a relational governance mechanism in which leadership conduct activates or weakens structural controls. The study therefore advances the understanding of CG from a structural compliance model to a behaviourally mediated governance model.

In relation to impediments (IMP), both mediation pathways—GG → CM → IMP and CG → CM → IMP—are statistically insignificant (GG indirect effect = 0.110, p = 0.657; CG indirect effect = -0.001, p = 0.682). The wide CIs crossing zero indicate consequence management does not significantly mediate the influence of either form of governance on the barriers to effective performance. For the KZN administration, this suggests other factors—such as resource constraints, institutional capacity, or political dynamics—might be more critical in influencing or removing impediments than governance mechanisms alone.

The data reveals a critical shift in understanding consequence management: it operates less as a disciplinary endpoint and more as a governance feedback loop. Rather than merely sanctioning misconduct, consequence management mechanisms influence future compliance behaviour, organisational trust, and performance culture. This introduces a systems-based perspective where consequence management becomes an adaptive regulatory instrument rather than a punitive tool. Such insight challenges traditional linear models of governance enforcement and suggests the need for policy recalibration toward integrated accountability systems.

In summary, these findings emphasise that in the KZNPG context, consequence management plays a crucial mediating role only in the relationship between GG and organisational performance. Strengthening CM systems can help unlock the performance benefits of governance reforms. However, broader systemic reforms are needed to address impediments more effectively, especially those not directly influenced by governance structures.

7.6 Adequacy of Current Frameworks for Stakeholder Involvement in Enhancing Governance and Consequence Management in KZNPA

The quantitative findings presented below are related to research question 5.

Research Question 5: Are current frameworks adequate for stakeholder involvement to enhance the KZNPA GG, CG and consequence management practices?

The effectiveness of governance within the KZNPA is highly dependent on stakeholder involvement, particularly in strengthening GG, CG, and consequence management practices. Stakeholder engagement (encompassing public participation, oversight bodies, internal departmental accountability, and civil society involvement) is a crucial governance framework component. While the KZNPA has adopted policies and regulatory frameworks (for example, Provincial Stakeholder Management Framework, IGRF, signed Memorandums of Understanding (MOUs), and more) aimed at fostering participatory governance, transparency, and accountability, the adequacy and effectiveness of these mechanisms remain questionable due to challenges in implementation and execution.

7.6.1 Strengths of Existing Frameworks

The KZNPA governance structures are anchored in the Constitution, the national, local and provincial legislative frameworks, including the PFMA, MFMA and its Regulations, the MSA,

and Municipal Structures Act, along with the NTRs, Intergovernmental Relations Framework, Intergovernmental Fiscal Relations Act (IGFRA), and Labour Relations Act (LRA), as well as the CMF and sector-specific frameworks and policies that mandate transparency, accountability, and public participation. These laws provide a structured foundation for stakeholder engagement in decision-making processes, ensuring governance is not solely an internal government function but includes civil society, business, and community representatives.

Institutional mechanisms such as ARCs, the Office of the AG, Parliamentary Portfolio Committees, PSC, and the Public Protector, furthermore, exist to promote oversight and ensure consequence management is effectively enforced. The significant positive relationship between GG and consequence management, as shown in Table 7-10, suggests where governance principles are applied effectively, accountability measures can be strengthened. This indicates the legal and structural provisions for stakeholder involvement do exist and, when properly implemented, could significantly enhance governance outcomes.

7.6.2 Challenges in Stakeholder Involvement

Notwithstanding these frameworks and the legislation, their practical implementation is inconsistent, limiting their effectiveness in fostering genuine stakeholder engagement. Several key barriers that weaken the potential impact of these frameworks are noted to include:

7.6.2.1 Limited Public Access to Decision-Making Processes

While policies promote public participation in governance, engagement is often limited to consultation rather than co-governance, many stakeholders, Traditional Councils including communities and CSOs, lack direct influence over provincial administration decision-making. Public hearings, Integrated Development Plans (IDPs), Budget Consultations and service delivery forums exist, but their impact is often undermined by bureaucratic inefficiencies and a lack of follow-through on stakeholder inputs.

7.6.2.2 Weak Feedback and Monitoring Mechanisms

A well-functioning governance system requires continuous feedback loops where stakeholder concerns inform policy decisions. In the KZNPA, there is often a gap between stakeholder contributions and actual policy or service delivery adjustments. This is reflected in the lack of a statistically significant relationship between CG and consequence

management (CG → CM → OP), suggesting formal oversight structures have limited direct influence on accountability measures. The ineffectiveness of these oversight structures could be due to a lack of enforcement power, political interference, or weak institutional capacity.

The qualitative findings reveal a more pronounced concern with political interference that undermines governance structures, particularly regarding influence over planning and budgeting processes and limited provincial autonomy. Participants repeatedly highlighted how “political commitments sometimes override proper planning and budgeting processes” and how provincial administrations function as “mere implementers” with limited autonomy. While the quantitative analysis touches on political challenges, it does not capture the depth of frustration and systemic dysfunction that political interference creates at the operational level.

7.6.2.3 Ineffective Communication Between Administration and Stakeholders

Governance frameworks require open channels of communication between government entities and stakeholders. However, inadequate transparency in reporting, delays in publishing performance audits, and limited accessibility of key governance documents reduce stakeholder ability to hold the provincial administration accountable. The failure of consequence management to mediate the CG impact on impediments (CG → CM → IMP) further underscores the challenge of translating governance frameworks into tangible accountability outcomes.

7.6.2.4 Lack of Internal Stakeholder Empowerment

Effective consequence management depends not only on external oversight but also on internal accountability within government departments. Provincial risk management practitioners, forensic investigators, ordinary public servants, and IAs must have the authority and protection to report governance failures without fear of retaliation. Furthermore, disciplinary committees are ineffective. The political leadership is not doing enough to hold Accounting Officers to account for implementing consequence management and the justice system processes take long to prosecute matters where criminality is reported. However, internal whistle-blower protections and mechanisms for internal accountability are often perceived as weak or poorly enforced, leading to a culture of non-compliance and reluctance to address performance failures.

Complaints regarding service delivery to the Ombudsman also often go unanswered. The Ombudsman relies on feedback from various departments, but poor performance culture is

increasing, and underperforming employees remain in the system. Disciplinary cases are slow, with lenient sanctions for serious violations. Moreover, prosecutors frequently lack sufficient evidence to proceed. The main challenge facing most provincial departments is the lack of a documents management system to ensure proper filing and security of government information.

7.7 Emerging Conceptual Contributions and Shifts in Governance Thinking

The findings of this chapter contribute new conceptual and practical insights to governance scholarship and public sector administration in SA. Firstly, the study introduces the concept of governance synchronisation, referring to the alignment of ethical leadership, institutional controls, and enforcement credibility. Secondly, it identifies an enforcement dependency relationship, where the effectiveness of consequence management is directly conditioned by the strength of governance transparency and oversight systems. Thirdly, the data reveals a practice-policy gap mechanism, highlighting how formal governance policies may exist without corresponding behavioural enforcement.

Collectively, these findings signal a shift in governance thinking within the provincial context. Governance can no longer be conceptualised purely as regulatory compliance; it must be understood as a dynamic interplay between institutional design, ethical leadership, and enforcement consistency. This shift has significant implications for policy reform, suggesting that strengthening consequence management in isolation will not yield sustainable governance improvements unless embedded within broader systemic governance reforms.

7.8 Conclusion

In this chapter the data analysis was presented, with quantitative results aligned to the research objective, namely determining the current level of GG, CG and consequence management within the KZNPA, as well as analysis of the link between GG, CG, and consequence management, in addition to testing the relationship between consequence management and governance practices in the public sector context.

The results also incorporated the other research objectives focussed on in assessing the effectiveness of existing GG, CG and consequence management strategies and frameworks and developing a framework for improved stakeholder involvement in KZNPA GG, CG, and consequence management. The quantitative results were presented using inferential statistics such as CFA, multicollinearity, normality testing, and skewness, as well as others. The chapter critically engaged with convergences and divergences between the

different data sources, assessing the effectiveness of existing governance frameworks, and reflecting on the practical implications of the CFA results.

Overall, the empirical evidence advances governance discourse by moving beyond descriptive assessments of compliance toward identifying underlying governance mechanisms and relational dynamics. This represents a shift from procedural governance evaluation to systemic governance analysis, thereby strengthening the conceptual framework underpinning this study.

The next chapter presents discussion of findings on GG, CG and Consequence Management at the KZNPA.

Chapter 8: Discussion of Findings on Good Governance, CG and Consequence Management at the KZN Provincial Administration

8.1 Introduction

This chapter presents a detailed discussion of the research findings on the interrelationship between GG, CG, and consequence management within the KZNPA. Drawing from both qualitative and quantitative analyses, the chapter interprets the empirical results through the lens of the theoretical and conceptual frameworks outlined in earlier chapters. The discussion is structured to illuminate how governance constructs are understood, measured, and implemented within the provincial context, while also exploring the extent to which current governance practices align with normative principles of accountability, transparency, and stakeholder participation.

Special attention is dedicated to the role demographic, institutional, and systemic factors play in shaping governance outcomes. The chapter critically engages with convergences and divergences between the different data sources, assesses the effectiveness of existing governance frameworks, and reflects on the practical implications of the CFA results. Ultimately, the chapter aims to offer a holistic understanding of governance reform enablers and constraints in the KZN public sector context, laying the foundation for development of a stakeholder involvement framework.

8.2 Demographic Implications for Governance Research in the KZNPA

The demographic participant and respondent profiles in this governance research highlight the credibility and depth of insight drawn from senior professionals within the KZNPA. With a large respondent portion holding master's or doctoral degrees and more than 15 years' experience, the findings are grounded in substantial institutional knowledge. This expertise provides nuanced perspectives on governance, stakeholder engagement, and consequence management, supported by functional diversity across areas such as auditing, risk management, and finance. The inclusion of high-level decision makers, such as directors and ARC members, ensures recommendations reflect both strategic and operational realities. These individuals bring historical context and practical understanding, allowing the study to accurately assess existing governance frameworks and implementation challenges.

At the same time, the strong emphasis on senior and specialised voices limits broader representation. The perspectives of junior staff, external stakeholders, and grassroots actors are largely absent, which could skew the proposed stakeholder involvement frameworks towards institutional, rather than inclusive approaches. Gender and age patterns, with a majority middle-aged and male participant, also suggest potential blind spots in how engagement is conceptualised and applied. Although the study findings carry strong internal validity, their generalisability to wider or more diverse governance contexts may be constrained. To ensure responsiveness to broader public needs, future efforts should consider integrating a wider range of voices, particularly those reflecting community-level concerns and alternative governance experiences.

8.3 Interpretation of Multicollinearity and Methodological Findings

The quantitative statistical results show robust methodological foundations that significantly enhance the credibility and interpretability of findings across all research objectives examining governance practices within the KZNPA. The multicollinearity diagnostics reveal the study design successfully maintains statistical independence among key constructs, in addition to providing reliable foundations for analysing complex relationships between governance dimensions.This independence ensures that the study can interpret relationships between GG, CG, consequence management, and impediments without conflating overlapping constructs, enhancing the meaningfulness of any theoretical or practical insights drawn. The observed statistical separation among constructs, such as GG, CG, and impediments, confirms that each dimension captures a unique aspect of governance within the KZNPA, allowing nuanced discussion of their individual contributions to organisational outcomes.

By establishing independence among these constructs, the study strengthens the capacity to explore not only direct relationships but also indirect effects, interactions, and stakeholder-specific influences on governance effectiveness, which would be obscured if constructs were highly collinear.

The absence of problematic multicollinearity has profound implications for the study's capacity to test relationships between consequence management and governance practices in the public sector context. This insight is particularly relevant for developing frameworks for stakeholder involvement, as it allows interventions to target specific governance components without unintended overlap or redundancy. Furthermore, maintaining analytical separation among constructs provides confidence that

patterns observed in KZNPA may have broader relevance for other public sector contexts, as it reduces the risk that findings are artefacts of overlapping measurement rather than genuine governance relationships.

8.3.1 Data quality and outlier considerations

The Mahalanobis Distance assessment highlighted potential multivariate outliers, which can provide critical insights into extreme cases of governance practice. Rather than being dismissed as errors, these outliers may reflect organizations with exceptionally high or low governance performance, offering a window into best practices or systemic challenges. Careful consideration of these outliers strengthens the study's capacity to propose recommendations that are robust across varying organizational contexts, and allows policymakers to anticipate the potential range of outcomes when implementing reforms.

8.3.2 Implications for research validity and generalisability

Statistical independence among constructs enhances both the internal and external validity of the study. Internally, it ensures that relationships between governance dimensions reflect real connections rather than measurement artefacts. Externally, it allows the findings to be cautiously generalized to other provincial administrations with similar structures. This methodological rigour supports the credibility of policy and framework recommendations, as stakeholders can be confident that suggested interventions target distinct governance dimensions rather than overlapping or redundant areas.

8.3.3 Enhanced analytical capacity for complex governance relationships

The multicollinearity diagnostics reveal the study is methodologically equipped to address the complexity inherent in governance research, where multiple interconnected factors simultaneously influence outcomes. The ability to analytically separate GG, CG, consequence management, and impediment factors, while maintaining their conceptual relationships, provides a sophisticated foundation for understanding governance effectiveness.

This analytical capacity is essential for developing nuanced recommendations that address multiple governance dimensions, without oversimplifying complex organisational dynamics. The methodological robustness allows the study to address the inherent complexity of governance, where multiple interconnected factors influence outcomes simultaneously. This provides a foundation for sophisticated analytical approaches, such as examining

cascading effects of consequence management across GG and CG domains, or assessing how impediments mediate governance effectiveness. Such insights are crucial for evidence-based interventions, allowing policymakers to prioritize specific governance dimensions while understanding their interdependencies.

8.4 Key CFA findings and their implications

The CFA results confirm that GG, CG, consequence management, impediments, and organisational performance are distinct, yet related constructs. This validates the multi-dimensional conceptual framework proposed in Chapter 4 and reinforces the theoretical positioning of consequence management as both a dependent and independent governance variable. This finding confirms and reinforces the theoretical distinction made in the literature between GG and CG. As discussed in Chapter 3, GG entails broader public sector values such as transparency, participation, and ethical leadership (Olujobi & Irumekhai, 2024); whereas CG focuses on systems, control and accountability mechanisms (Van Vuuren, 2020). Confirmation of these as separate constructs through CFA enhances the reliability of subsequent analyses and provides a strong foundation for evidence-based governance reform strategies.

Empirically confirming these constructs enables the study to draw stronger conclusions about how different governance components interact to influence organisational performance, rather than merely describing their statistical properties. Moreover, this alignment with global governance practices highlights opportunities for the KZNPA to adapt best-practice frameworks from international contexts, such as Singapore and Nordic countries, particularly in integrating digital accountability and ethical oversight mechanisms (Espinosa & Pino, 2025; Tschiatschek et al., 2024).

The validated constructs and their robust factor loadings show remarkable alignment with global governance trends. For example, countries such as Singapore, Estonia, and the Nordic nations, as discussed in Chapter 3, have embedded consequence management within digital and ethical frameworks to ensure accountability and performance (Espinosa & Pino, 2025; Tschiatschek et al., 2024).

The strong CFA scores suggest the KZNPA possesses the conceptual tools to adopt similar modernisation. What remains is the political will and institutional alignment to implement these innovations. This convergence between local construct clarity and global practice

models reinforces the study's call for integrating technological, ethical, and participatory governance elements into the SA public administration landscape.

8.4.1 Implications of CFA results for research objectives

The CFA results reveal significant insights with profound implications for the study objectives, particularly in understanding the interconnected nature of governance constructs within the KZNPA. The strong empirical relationship between consequence management and GG, evidenced by their correlation of 0.891, suggests interventions targeting one area will likely impact the other, supporting integrated, rather than siloed approaches to governance improvement.

8.5 Discussion of findings on the assessment of current levels and effectiveness of GG, CG and Consequence Management in KZNPA

Objective 1: Current Level of GG, CG and Consequence Management

Measurement properties derived from the CFA provide valuable insights for assessing current levels of governance practices and evaluating the effectiveness of existing frameworks within the provincial administration. The strong measurement characteristics demonstrated by both the consequence management and GG constructs suggest reliable assessment of these critical governance dimensions is, indeed, feasible. The robust factor loadings and high CR scores for these constructs indicate researchers and practitioners can confidently measure and evaluate the current state of consequence management practices and GG principles within the organisation.

The analysis also, however, reveals important areas of concern that require careful attention in current assessments. The weaker measurement properties the CG construct exhibited, particularly its CR falling below the acceptable threshold, indicate this area presents significant challenges for accurate assessment. This finding suggests existing CG frameworks and measurement approaches may be inadequately capturing the complexity and nuances of CG practices within the provincial administration context. Consequently, when conducting current governance level assessments, particular attention must be paid to strengthen CG practice measurement and evaluation to ensure comprehensive and accurate evaluation of the overall governance landscape. However, the analysis did not confirm the expected reliability of CG measures within the public administration context.

The weaker measurement properties exhibited by the CG construct, particularly its CR falling below the acceptable threshold, contrasts with the generally robust measurement approaches described in the CG literature. This finding suggests existing CG frameworks, while effective in private sector contexts as documented by Ellili (2023), may be inadequately capturing the complexity and nuances of CG practices within provincial administration settings.

This divergence from expected measurement reliability highlights a critical gap between theoretical frameworks developed primarily for private sector contexts and their application in public administration environments. The CG literature, with its focus on board effectiveness and firm performance relationships, may require substantial adaptation for public sector contexts, where accountability mechanisms, stakeholder relationships, and performance metrics operate differently.

This finding directly supports institutional theory, as discussed in Chapter 4, which predicts that formal rules alone do not guarantee behavioural compliance. Instead, enforcement capacity and organisational norms determine outcomes. The results also echo literature reviewed showing that public-sector governance failures often arise not from lack of policy but from weak implementation discipline. Thus, the negative performance association of good governance in isolation reflects symbolic compliance rather than substantive accountability.

8.6 Discussion of findings on the link between GG, CG, and consequence management at the KZNPA

Objective 2 and 3: analysing the link and relationship between GG, CG, and consequence management

The analysis revealed that while GG positively influences CM, the relationship between CG and consequence management was statistically non-significant (-0.011, p = .892). This divergence from expectations challenges traditional understandings, as articulated in the literature, where CG is commonly viewed as a foundational element in the governance framework (Ahmed et al., 2024).

Qualitative findings provided a nuanced perspective, indicating that while CG frameworks exist, their practical application often lacks effectiveness, aligning with the critiques found within existing literature (Koma, 2024). Qualitative evidence highlighted that governance

and consequence management operate in silos, with weak integration limiting effective enforcement. Political influence and inconsistent application were repeatedly identified as weakening accountability systems. Quantitative analysis reinforced this pattern. The relationship between GG and consequence management was statistically significant and positive, while the relationship between CG and consequence management was not statistically significant.

This convergence between experiential accounts and statistical modelling suggests that while governance values promote accountability environments, formal CG structures alone do not automatically translate into effective consequence management. Both qualitative and quantitative analyses showed that effective consequence management is linked to improved governance practices. The qualitative data echoed findings from the literature, emphasizing the essential role of ethical leadership in fostering accountability and transparency (Khumalo & Mazenda, 2021). Simultaneously, the quantitative findings reflected this narrative, supporting the strong correlation between governance constructs.

The strong statistical linkage between GG and consequence management demonstrates that governance values only translate into measurable outcomes when enforcement credibility exists. Qualitative respondents repeatedly identified disciplinary consistency, audit follow-through, and consequence visibility as drivers of ethical behaviour. This finding aligns with Adam & Fazekas (2021), who showed that anti-corruption strategies succeed only when sanctions are predictable and unavoidable.

8.6.1 Convergence between methodological approaches

The examination of governance relationships within the KZNPA reveals significant convergence between qualitative and quantitative findings across several critical areas. Both methodological approaches strongly affirm GG serves as a fundamental, effective consequence management driver. The qualitative data consistently demonstrated participant emphasis on how governance practices such as transparency, accountability, and ethical leadership directly enhance the effectiveness of consequence management systems.

The quantitative results, on the one hand, show a statistically significant positive relationship between GG and consequence management (Estimate = 1.032, p = .001). Qualitative data, on the other hand, highlight how principles such as transparency, accountability, and ethical leadership foster a culture conducive to accountability. This statistical relationship provides

robust empirical support for what participants intuitively understood through their lived experiences within the administration.

The convergence between the two methodologies here is especially compelling, as it reinforces the constructed theoretical foundations in literature. From a principal–agent perspective, consequence management reduces information asymmetry and opportunistic behaviour by enforcing accountability. Stakeholder theory further explains this relationship: when sanctions are credible, stakeholders perceive governance as legitimate. Assertions by Pepper & Gore (2022) predicted this interaction, and the empirical findings confirm that governance credibility depends on enforcement consistency.

The strong relationship between governance and consequence management confirms that enforcement mechanisms are necessary to align administrative behaviour with political and public interests. The constructs of governance represent different stakeholder expectations, transparency for citizens, accountability for oversight bodies, and performance for service users. This empirical pattern strongly supports the systemic governance approach proposed by Wijaya & Wijaya (2025), who caution against isolating governance pillars. It further aligns with Nealer & Motubatse (2020), who demonstrated that clearly defined consequence management systems improve transparency and stakeholder engagement.

The lack of a significant link between CG and consequence management questions the traditional view that oversight structures alone guarantee accountability (Harlalka et al., 2025). Instead, this study provides empirical confirmation of Adam & Fazekas (2021), who argued that integration—not coexistence determines governance effectiveness. Thus, the data refine CG theory within the public sector by demonstrating that oversight architecture without enforcement alignment produces limited accountability outcomes.

However, the dominance of senior-management respondents reveals limitations in participatory governance, highlighting a gap between stakeholder theory ideals and administrative practice.

8.6.2 Convergence with existing literature: empirical validation of theoretical relationships

8.6.2.1 Fundamental GG role in consequence management

The most striking result to emerge from the data is the robust empirical validation of the theoretical relationship between GG and consequence management. The findings revealed

a statistically significant positive relationship between GG and consequence management (Estimate = 1.032, p = .001), providing compelling evidence for what the literature has long theorised. This finding is in complete agreement with the systemic approach by Wijaya & Wijaya (2025), which views GG and consequence management as interconnected elements of a cohesive framework.

This statistical relationship corroborates the emphasis Shava & Mazenda (2021) place on accountability mechanisms within SA public administration. The quantitative evidence confirms their assertion that effective governance relies heavily on strong accountability structures to combat corruption and inefficiency. The significance of this relationship cannot be stressed too much, as it provides the first empirical validation of these theoretical connections within the SA KZNPA context.

These tests revealed that principles such as transparency, accountability, and ethical leadership directly enhance the effectiveness of consequence management systems, supporting Mafunisa (2022), who investigated the importance of accountability and transparency in public institutions. The qualitative data from participants consistently emphasised how governance practices foster a culture conducive to accountability, validating the theoretical frameworks proposed by Cezarino et al. (2022), regarding how robust governance frameworks significantly boost institutional accountability.

The findings provide additional support for integrated governance approaches advocated in the literature. The analysis confirmed governance frameworks as essential for ensuring accountability and ethical conduct, aligning perfectly with Wijaya & Wijaya (2025) put forward that isolating governance elements undermines their effectiveness. This finding reinforces the validity of frameworks that treat governance as a holistic system, as opposed to disparate components.

The strong correlation between consequence management and GG (0.891) from the CFA extends our knowledge of how these constructs operate in practice, supporting the theoretical assertions of researchers such as Naidoo et al. (2023), who view consequence management as a crucial mediator between governance intentions and organisational outcomes.

8.6.3 Significant divergences from theoretical expectations

Perhaps the most surprising and intriguing result is the stark divergence between theoretical expectations and empirical reality regarding the CG role. In contrast to extensive literature emphasising CG importance, our quantitative analysis found no statistically significant relationship between CG and consequence management (Estimate = -0.011, p = .892). This finding significantly differs from previous studies such as Nasrallah & El Khoury (2021), who found effective governance a strong predictor of performance in private sector contexts.

This divergence is particularly noteworthy, because it challenges the assumptions underlying frameworks such as King IV that should, theoretically, enhance governance effectiveness in SA contexts. Our findings align with Chauke & Motubatse (2020) in their observations on the disparity between policy aspirations and actual implementation in SA governance contexts. The disconnect between theory and practice highlighted in our results reinforces their assertion that institutional dysfunction often results from implementation failures, and not theoretical inadequacies.

The qualitative findings revealed a more nuanced perspective, where some participants acknowledged the theoretical importance of CG principles, while also recognising their limited practical effectiveness. This divergence suggests CG frameworks, while conceptually sound, fail to translate into measurable improvements in consequence management within public administration contexts.

8.6.4 Contextual complexity vs. statistical simplification

A substantial disagreement is evident between the rich contextual insights provided by qualitative data and the simplified relationships captured in quantitative models. Qualitative findings revealed detailed insights into specific systemic barriers including fraud, mismanagement, political interference, and leadership deficits that impede effective governance. These contextual factors, which participants could articulate in detail, are not explicitly captured in statistical models that necessarily reduce complex relationships to measurable variables.

This finding contrasts with the general assumption in the literature that quantitative models can adequately capture governance relationships. Unlike the theoretical frameworks proposed by researchers such as Pudjono et al. (2025), who emphasise policy design and execution gaps, our analysis reveals statistical models may miss critical implementation nuances that shape governance effectiveness in practice.

8.6.5 Areas of convergence: validating theoretical frameworks

Both methodological approaches converged on identifying accountability weaknesses as a fundamental systemic problem, strongly supporting the theoretical assertions in the literature. This finding is consistent with Shava & Mazenda (2021), who emphasise accountability mechanisms and Mafunisa (2022), whose research focused on accountability and transparency as core governance elements.

The qualitative participants consistently described challenges including delayed enforcement, selective application of consequences, political interference, and inadequate follow-through on disciplinary measures. These observations correlate favourably with comparative analysis by Motubatse & Ngwakwe (2022), which showed organisations with clearly defined CMFs achieved better performance metrics, particularly in transparency and stakeholder engagement.

The need for better integration emerged as another area of strong convergence between our findings and existing literature. This confirms the advocacy of Wijaya & Wijaya (2025) for integrated frameworks that align governance practices with organisational objectives. Both qualitative and quantitative findings emphasised the failure to create unified systems that effectively link governance components, supporting the literature's call for holistic approaches.

The quantitative findings, particularly the lack of statistical impact from CG, reflect the integration gaps participants identified, validating theoretical concerns regarding structural fragmentation weakening overall governance outcomes.

8.6.5.1 Resource management as primary barrier

Our impediments analysis revealed resource mismanagement represents the most significant barrier to effective governance, providing crucial evidence that extends beyond existing theoretical frameworks. This finding offers compelling evidence for governance theories that must address resource management capabilities as foundational requirements, instead of peripheral considerations. The prominence of this factor validates concerns raised by researchers such as Pudjono et al. (2025), with regard to gaps between policy design and practical execution, while adding empirical weight to their recommendations for enhanced capacity-building initiatives.

8.6.5.2 Performance measurement centrality

The single most striking observation to emerge from the data comparison was the identification of performance measurement as the most critical component of effective consequence management, as evidenced by its exceptionally high factor loading. This finding confirms and validates the usefulness of performance-centric approaches advocated by Motubatse & Ngwakwe (2020), who found organisations with clearly defined CMFs achieved better performance metrics.

8.6.5.3 Methodological insights and implications

Our mixed-methods approach has demonstrated clear advantages over single-method studies in governance research. The combination of quantitative statistical validation and qualitative contextual insights provides a more comprehensive understanding than either approach alone could achieve. This finding supports Boyd et al. (2017), who recommend enhanced methodological rigour, while revealing the limitations of purely statistical approaches in capturing governance complexity.

8.6.5.4 Theoretical and practical implications

Our findings necessitate a fundamental rethinking how CG theories apply to public administration contexts. The lack of significant correlation between CG and consequence management challenges the direct applicability of private sector governance frameworks to public institutions. This finding has profound implications for governance reforms that rely heavily on CG principles derived from private sector experiences.

In contrast to the optimistic assessments of CG frameworks such as King IV in SA contexts, our results suggest these frameworks require substantial adaptation for public sector implementation. This aligns with global examples mentioned in the literature, where successful governance integration required context-specific approaches rather than directly transplanting private sector models.

The close relationship between GG and consequence management ($r = 0.891$) provides powerful evidence for integrated governance frameworks. This finding validates theoretical arguments by Wijaya & Wijaya (2025) for systemic approaches, while providing an empirical foundation for their implementation. Framework development efforts should prioritise seamless integration between governance principles and accountability mechanisms, as opposed to treating them as separate organisational functions.

8.6.5.5 Reform priorities and resource allocation

The evidence from this study suggests governance interventions should prioritise GG foundations over CG structures in public administration contexts. The statistically significant relationship between GG and consequence management, contrasted with the non-significant relationship involving CG, provides clear guidance for resource allocation and reform priorities.

The findings reveal the need for context-specific governance models that account for the unique public administration challenges. The divergence between theoretical expectations and empirical reality regarding CG effectiveness highlights the limitations of universal governance frameworks. This finding supports calls by researchers such as Burger & Tobin (2022) for enhanced capacity-building initiatives tailored to specific organisational contexts.

The qualitative findings reveal governance effectiveness depends more on cultural and behavioural factors than structural arrangements alone. This insight extends beyond the primarily structural focus of much governance literature to emphasise the importance of institutional culture, leadership practices, and accountability mechanisms, as mentioned by Naidoo et al. (2023).

8.7 Discussion of findings on effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA

Objective 4: Effectiveness of Existing Governance Frameworks

This section discusses the findings on the effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA in line with the fourth study objective. The quantitative and qualitative findings demonstrate remarkable convergence in identifying fundamental weaknesses within the existing governance framework. Both datasets consistently reveal that although formal structures exist on paper, their practical implementation remains severely compromised. Thus, the findings revealed even though the KZNPA has established formal governance and CMFs, their implementation is fundamentally compromised by a host of systemic issues.

This is consistent with global and SA literature, which underscores the gap between policy formulation and practical enforcement (Burger & Tobin, 2022; Chamba & Chazireni, 2023). The quantitative analysis, as referenced in Table 7-10, confirms a significant positive relationship between GG and consequence management, suggesting when governance

principles are properly applied, accountability measures can indeed be strengthened. This statistical validation aligns perfectly with qualitative observations from participants who acknowledged frameworks, such as the PFMA and various regulations, provide clear instructions but suffer from selective application and inconsistent enforcement.

The convergence is particularly evident in the identification of weak oversight mechanisms. The quantitative findings reveal a lack of statistically significant relationship in the pathway from CG to consequence management to organisational performance (CG → CM → OP), indicating that formal oversight structures have limited, direct influence on accountability measures. This statistical pattern is powerfully reinforced by qualitative testimonies, particularly from Participant 2, who described audit committees as lacking “real teeth” and having limited enforcement power.

The qualitative finding that departments often treat audit findings as “optional suggestions rather than mandatory corrections” provides the human context for what the quantitative data reveals as ineffective oversight structures. The evidence strongly suggests consequence management is selectively applied, with senior officials often shielded, while junior staff face penalties. This result is in agreement with the findings of Mafunisa (2022), who observed similar patterns in other SA provinces. The qualitative revelation that political interference affects planning and budgeting aligns closely with the work of Nzama et al. (2022), who noted variance in the King IV Code application due to political influence. The correlation between political interference and weak governance frameworks is critical and validates concerns raised by Ntshangase et al. (2024) regarding cadre deployment and weak oversight.

Further analysis showed formal oversight structures such as audit committees lack the necessary enforcement authority. This underlines the importance of strong institutional frameworks, a theme echoed in Ngechu & Kaluyu (2020), who demonstrated legislative clarity improves accountability by 45%. The analysis did not reveal any significant impact of oversight structures on organisational performance, which contrasts with the results of Rabbi & Sabharwal (2025), who found structured consequence management can halve governance violations. This divergence could be explained by the acute implementation failures in the KZN context, where oversight structures are present but ineffective, due to resource constraints and political shielding.

The quantitative analysis, furthermore, demonstrates consequence management fails to mediate the CG impact on impediments (CG → CM → IMP), which statistically confirms the

qualitative observations regarding the failure of accountability mechanisms to translate governance frameworks into tangible outcomes. Both methodological approaches also converge in highlighting the inadequacy of stakeholder involvement mechanisms.

The quantitative analysis identifies limited public access to decision-making processes and weak feedback mechanisms, while the qualitative interviews reveal bureaucratic inefficiencies that create “too many layers of decision-making” and result in delays that frustrate strategic programme implementation. This convergence suggests the governance framework suffers from both structural and procedural deficiencies that limit meaningful stakeholder participation. Notwithstanding the substantial convergence, some notable divergences emerge between the quantitative and qualitative findings, primarily in terms of emphasis and depth of explanation.

The quantitative analysis tends to focus on systemic structural issues, emphasising the inadequacy of communication channels between administration and stakeholders, and the weakness of internal accountability mechanisms. While these issues are acknowledged in the qualitative data, the interviews place greater emphasis on political interference as a primary driver of governance failures. A noteworthy result was the inadequacy of stakeholder involvement, confirmed both statistically and through participant interviews describing layered bureaucracies. This finding reinforces prior literature such as Sarturi et al. (2023) and Shogole (2025), who argue weak public participation undermines legitimacy and effectiveness.

Significantly, these findings validate the usefulness of stakeholder-inclusive governance models, as advocated by Saputra et al. (2024), who showed increased trust and policy acceptance when stakeholders are actively engaged. While digital tools are increasingly seen as critical GG enablers, the KZN findings highlight their underutilisation (Mthembu et al., 2024; Neupane, 2024). This is in line with Giest (2024), who reported only 35% institutions fully leverage available technology. Despite SA’s advances in digital governance, the provincial data point to persistent digital inertia and lack of integration, limiting efficiency in tracking and enforcing consequences. Similarly, ethical governance frameworks appear weak or inconsistently applied in KZN, contrasting with Prikshat, Patel, Varma &Ishizaka (2022), who showed ethical clarity significantly improves compliance.

Resource constraints emerged as a critical inhibitor to governance effectiveness. Remarkably, the study highlighted that budget cuts forced administrators to abandon key oversight projects, which supports the literature by Burger &Tobin (2022) and Thomas et al.

(2025), both of whom emphasised the disconnect between governance ambition and resource availability in the SA public sector. The qualitative interviews provide vivid accounts of how budget cuts “severely impact governance effectiveness” and force administrators to choose between retrenching staff or discontinuing crucial oversight projects. The quantitative analysis acknowledges resource challenges but does not capture the acute nature of these constraints or their direct impact on governance capacity as powerfully as the lived experiences shared in the interviews.

When considered together, the quantitative and qualitative findings create a comprehensive picture of governance effectiveness that reveals both the complexity and the severity of challenges facing the KZNPA. The combined evidence demonstrates that the current governance framework operates within a paradox: robust formal structures exist alongside systematic implementation failures that render these structures largely ineffective.

The most striking revelation from the combined findings is the concept of “governance on paper versus governance in practice.” The quantitative data in Table 7-10 reveal a significant positive relationship between GG and consequence management, indicating the theoretical framework has merit. However, the practical application of these frameworks is consistently undermined by what emerges as a multi-layered system of dysfunction, as evidenced by the lack of statistical significance in the CG → CM → OP pathway.

The quantitative finding that consequence management fails to mediate the relationship between CG and impediments (CG → CM → IMP), when viewed alongside qualitative testimonies on selective application of consequences, reveals a critical insight: while the governance system has statistical potential to function effectively, this potential is systematically undermined by inconsistent implementation. Testimony from Participant 1 that “some senior officials are protected while junior staff face the full force of consequences” provides the mechanism through which the positive relationship identified in Table 7-10 becomes distorted in practice, resulting in the non-significant mediation effects observed in the SEM.

A key theme in both the CFA and qualitative findings is the selective application of consequences, often influenced by organisational hierarchy. The testimony from Participant 1 regarding senior officials being shielded, while junior staff bear the brunt of disciplinary action, reinforces Khumalo & Mazenda (2021) in their assertion that ethical leadership deficits and selective accountability remain persistent threats to CG effectiveness.

The failure of consequence management to mediate between CG and organisational outcomes (as revealed by the SEM) lends support to the critique in the literature of inconsistent enforcement mechanisms and the erosion of ethical norms within state institutions. Thus, these findings both confirm and substantiate previous research that strong governance frameworks are neutralised by human and political interference.

The combined findings reveal the effectiveness of existing governance frameworks is fundamentally compromised, by what can be characterised as implementation deficit disorder. This condition manifests through several interconnected symptoms that collectively undermine the entire governance ecosystem. The first manifestation is selective accountability, where governance rules are applied inconsistently based on hierarchical position, rather than the nature of the transgression. This creates a two-tiered system of justice that delegitimises the entire framework and encourages non-compliance at all levels.

The statistical evidence from Table 7-10 showing positive relationships between governance components finds its contradiction in the non-significant mediation pathways (CG → CM → OP and CG → CM → IMP), which can be explained by the qualitative reality of arbitrary enforcement described by participants. Thus, the most striking revelation from the findings is the disjuncture between formal governance frameworks and their practical execution. This is consistent with the literature by Ntshangase et al. (2024) and Khumalo & Mazenda (2021), who argue SA governance systems—particularly in the public sector—are characterised by strong structural frameworks, yet, persistently fail to deliver functional results due to systematic implementation gaps.

Importantly, the statistical correlation between GG and consequence management, as shown in Table 7-10, confirms the theoretical plausibility of governance effectiveness when frameworks are applied correctly. However, the non-significant mediation of consequence management in the CG → CM → OP and CG → CM → IMP pathways highlights a disconnect that validates the notion of Ntshangase et al. (2024) regarding implementation deficit. This finding supports the view that the mere existence of governance frameworks is insufficient when institutional conditions undermine their operationalisation.

The second manifestation is institutional capture, where political interference systematically overrides technical expertise and procedural integrity. The quantitative analysis reveals weak stakeholder involvement mechanisms and inadequate feedback loops, while qualitative findings reveal how political commitments bypass proper planning processes. Participant 11, in their observation that “political commitments sometimes override proper

planning and budgeting processes", provides the context why the statistical relationships between governance components fail to translate into improved organisational performance, as evidenced by the non-significant CG → CM → OP pathway.

Institutional capture emerges as a second manifestation of dysfunction, where political interference overrides professional judgment and disrupts strategic governance processes. Insight from Participant 11 alludes to political commitments superseding proper planning and budgeting practices, which illustrates this phenomenon vividly. This is in alignment with the conceptualisation by Kaufmann (2003) of ineffective governance being rooted in the absence of external accountability and participatory mechanisms.

This observation also corroborates Khumalo & Mazenda (2021) in their critique that political elites often manipulate governance for patronage, undermining objective implementation. The lack of statistical significance in mediation pathways may thus be attributed to these underlying institutional power asymmetries, which the CFA model, despite its robustness, cannot quantify directly.

The third manifestation is resource-constrained oversight, where budgetary limitations systematically undermine the capacity of oversight bodies to function effectively. The third form of dysfunction—resource-constrained oversight—is well-substantiated in both datasets. The qualitative evidence from Participant 9 regarding budget constraints impacting oversight effectiveness, aligns with the quantitative finding of weak monitoring mechanisms. This dual-layered insight is consistent with Masegare & Ngoepe (2018), who emphasise the importance of integrating governance indicators into planning systems to improve resource allocation and oversight capability.

The findings point toward a broader legitimacy crisis in the KZNPA, where governance activities are reduced to box-ticking exercises. This idea of "ritualistic compliance" resonates strongly with the notion by Kaufmann (2003) of symbolic reforms that lack substantive accountability. The repeated appearance of audit findings, unaccompanied by corrective action, reinforces the argument that formal compliance often serves as a smokescreen for deep-rooted inefficiencies.

This undermines public confidence and poses a serious challenge to the normative GG ideals, which stress transparency, responsiveness, and accountability. The lack of statistically significant mediation effects is not merely a technical anomaly—it reflects a system-wide disengagement from authentic reform, a point that diverges sharply from

earlier findings by Rabbi & Sabharwal (2025), who determined when consequence management is integrated properly, it improved organisational compliance. The contradiction here underscores the context-specific limitations of theoretical frameworks when applied to highly politicised, under-resourced governance systems.

Significantly, this reinforces Ntshangase et al. (2024) in their conclusion that limited capacity and fiscal constraints prevent even well-designed governance structures from being meaningfully enacted. The data thus demonstrate convergence with the literature on the importance of not only structural readiness, but also operational capacity for effective governance.

The quantitative evidence of weak monitoring mechanisms finds its explanation in Participant 9's account of how “budget constraints severely impact governance effectiveness,” forcing administrators to choose between retrenching staff or discontinuing crucial oversight projects. This resource constraint explains why the positive relationship identified in Table 7-10 fails to manifest in the mediation pathways, as insufficient resources prevent the translation of GG principles into effective consequence management outcomes.

The combined findings suggest the KZNPA faces what can be termed a governance legitimacy crisis. While formal structures exist and statistical relationships between governance components can be demonstrated, the systematic implementation failures documented in both datasets undermine public confidence and institutional effectiveness. The recurring pattern of audit findings appearing “year after year” without corrective action, combined with statistical evidence of weak feedback mechanisms, indicates the governance system has become ritualistic rather than functional.

This ritualistic governance manifests in what participants described as compliance being treated as a “box-ticking exercise”, as opposed to genuine reform. The quantitative evidence of inadequate stakeholder involvement mechanisms reinforces this pattern, suggesting governance activities have become performative rather than substantive. The quantitative findings showing a lack of statistically significant mediation between CG and consequence management (CG → CM → OP/IMP) further substantiate this point. The finding is, however, in contradiction with earlier results from Rabbi & Sabharwal (2025), who found integrated CMFs significantly improve compliance. This apparent lack of correlation can be attributed to institutional constraints in the KZNPA, particularly its weak M&E capabilities.

The most significant implication of the combined findings is that incremental reforms within the existing framework are unlikely to achieve meaningful improvement. The depth and breadth of dysfunction revealed across both datasets suggest the governance challenges are systemic rather than procedural. The political interference, resource constraints, legal obstacles, and cultural factors that emerged from the qualitative analysis, combined with the statistical evidence of weak institutional relationships, indicate comprehensive reform instead of incremental adjustment is required.

The combined findings ultimately demonstrate even though the KZNPA possesses the formal architecture of GG, this architecture operates within an ecosystem that systematically undermines its effectiveness. The challenge is not the absence of governance frameworks but rather, the presence of countervailing forces that neutralise these frameworks in practice. Understanding this distinction is crucial for developing effective interventions that address root causes, as opposed to governance dysfunction symptoms.

The CFA findings and qualitative insights, jointly present a compelling argument for systemic reform, rather than piecemeal adjustments. This is in line with Ntshangase et al. (2024), who advocate for comprehensive accountability frameworks, anti-corruption strategies, and meritocratic institutional culture. The evidence from this study suggests reforms will remain superficial and ineffective without addressing the root causes of implementation failure. As such, this study provides powerful evidence in support of the literature's call for not only enforcement of existing legislative frameworks, but also structural transformation that addresses political interference, funding deficits, and ethical deterioration at their core.

This interpretation echoes Pudjono et al. (2025), who identified a persistent gap between policy design and practical execution in SA public institutions. It further supports Chamba & Chazireni (2023), who linked weak consequence management directly to corruption and poor service delivery. The prominence of resource mismanagement aligns with forensic governance literature discussed in Chapter 3, particularly the role of oversight committees, audit structures, and the KZN Anti-Fraud and Corruption Forum in strengthening accountability. The findings therefore extend institutional theory by demonstrating that structural oversight bodies are necessary but insufficient unless supported by operational consequence enforcement mechanisms and performance-based monitoring systems.

8.8 Discussion of findings on development of a framework for Stakeholder Involvement in KZNPA

Objective 5:Development of a framework for stakeholder development

The mixed-methods research approach employed in examining stakeholder involvement in the KZNPA reveals both compelling convergences and notable divergences that, together, illuminate the complex nature of governance challenges and opportunities within the province. Through careful analysis of both qualitative interviews and quantitative survey data, several critical patterns emerged that inform development of a comprehensive framework for improved stakeholder engagement.

The most striking convergence between the qualitative and quantitative findings centres on the fundamental importance of GG practices in driving effective consequence management and organisational performance. The quantitative results demonstrate a strong positive relationship between GG and consequence management, which directly aligns with qualitative participants' emphasis on the need for ethical leadership, transparency, and accountability. This convergence suggests stakeholders across different engagement levels recognise meaningful governance reform requires foundational changes in how the provincial administration operates, rather than superficial procedural adjustments.

The findings revealed both qualitative and quantitative evidence emphasise the need for ethical leadership, transparency, and accountability. This aligns closely with the literature, which highlights that stakeholder engagement enhances GG when embedded into institutional culture (Bacq & Aguilera, 2022; Bridoux & Stoelhorst, 2022). The convergence of perspectives suggests participatory governance models foster trust and improve accountability.

Further analyses confirmed the value of digital feedback mechanisms in improving responsiveness. This finding supports Egala et al. (2024), who showed digital platforms boost participation by 55%, particularly among underrepresented groups. Therefore, these results offer compelling evidence that integrating stakeholder feedback through modern communication channels is essential to legitimate governance in KZN. Crucially, both data sources stressed the importance of feedback loops, with stakeholders expressing dissatisfaction over “one-way” communication.

The utility of digital platforms for governance was underlined repeatedly. Stakeholders advocated for real-time dashboards and digital consultation mechanisms, validating the literature by Mhlanga (2022) and Kinney et al. (2024). These results corroborate prior studies showing the use of AI and analytics can enhance stakeholder targeting and responsiveness by as much as 60%. However, it is important to note excessive reliance on digital tools, as Simon (2024) cautions, may miss nuances in community-specific contexts.

Both datasets consistently highlight the critical role transparency and accountability mechanisms play in effective governance. The quantitative recommendation to “enhance public participation and feedback mechanisms” resonates strongly with qualitative findings that identified the absence of meaningful feedback loops as a primary barrier to effective stakeholder participation. Participants repeatedly emphasised that stakeholder consultations resembled “one-way communication channels” instead of genuine dialogue, while the quantitative analysis suggests building trust with citizens through improved feedback mechanisms can enhance governance responsiveness.

This convergence indicates that addressing communication gaps is not merely a procedural concern but a fundamental requirement for legitimate governance. This finding confirms Bridoux & Stoelhorst (2022), who reported that dialogic engagement leads to greater legitimacy. Quantitative findings suggested trust and legitimacy are strongly influenced by visible response mechanisms. These results further our knowledge of how trust is cultivated through participatory design, providing invaluable evidence for embedding continuous communication in stakeholder frameworks.

The findings also converge on the necessity of capacity building and institutional strengthening. Significantly, both the findings and literature reinforce the importance of institutional capacity for effective stakeholder involvement. The findings also highlighted that permanent advisory committees and capacity development initiatives were perceived as crucial. This reinforces studies by Willie (2025) and Azmat, Ferdous, Wali, Muttakin & Haque (2025), who argue training public officials and stakeholders enhances engagement outcomes by more than 50%.

The convergence of these data underlines capacity building is not merely beneficial, but vital to sustained stakeholder participation. Both qualitative and quantitative results pointed to resource scarcity as a fundamental barrier to stakeholder engagement. This aligns with Sciulli & Adhariani (2023), who identified budgetary allocation as a primary determinant of

participation success. Considering these convergences, one can advance the notion that addressing funding gaps is critical to any framework for stakeholder involvement.

The research, however, reveals several important divergences that illuminate the complexity of governance reform. Perhaps most notably, the quantitative findings suggest an unexpected negative relationship between GG and performance, indicating potential “bureaucratic drag”, where governance reforms may create administrative inefficiencies. This finding appears to conflict with qualitative participants' calls for more formalised engagement structures and standardised frameworks across departments.

While qualitative participants emphasised the need for “uniform engagement frameworks” and “standardised approaches,” the quantitative data suggest overly procedural governance reforms might actually hinder operational effectiveness. In addition, even though the literature acknowledges standard frameworks enhance consistency (Monteiro et al., 2022), the study findings challenge this assumption, highlighting that rigid structures may lead to bureaucratic drag, a concern echoed by Kassen (2022). This result is worth noting, because it warns against over formalising participation processes at the expense of implementation agility.

This divergence reveals a fundamental tension in governance reform between the desire for comprehensive stakeholder engagement and the practical need for administrative efficiency. The qualitative findings, furthermore, emphasise process-oriented solutions such as establishing formal tracking systems, quarterly reporting requirements, and permanent advisory committees, while the quantitative analysis warns against reforms that are “overly procedural” and suggests the need to balance accountability with operational agility. This tension suggests any framework for improved stakeholder involvement must carefully navigate between meaningful participation and practical implementation.

Another significant divergence emerges in the treatment of CG structures. The quantitative findings identify a weak relationship between CG and consequence management, leading to recommendations for repositioning oversight bodies to make them more effective and integrated with operational systems. In contrast, qualitative participants focused more heavily on stakeholder engagement processes and representational equity, with less emphasis on the structural effectiveness of existing governance bodies. This divergence suggests although stakeholders are acutely aware of engagement process failures, they may be less conscious of underlying structural weaknesses in governance architecture.

Another notable divergence emerged between participant awareness and the governance structure's actual effectiveness. Thus, the findings suggest stakeholders emphasise procedural fairness but are less attuned to institutional architecture failures. This contradicts findings by Koma (2024), who emphasised structural compliance. Our results do not support the notion that robust governance structures alone are sufficient, indicating a gap in stakeholder education and awareness on governance efficacy.

The combined findings reveal developing an effective framework for stakeholder involvement requires addressing multiple layers of governance challenges simultaneously. The convergent evidence strongly supports the need for enhanced transparency, accountability, and feedback mechanisms, but the divergent findings caution against implementing these improvements in ways that create additional bureaucratic barriers.

The qualitative emphasis on “genuine dialogue”, rather than “compliance-focused” engagement must be balanced with quantitative evidence, suggesting governance reforms should prioritise practical effectiveness over procedural completeness. This balance suggests the framework should emphasise adaptive, responsive engagement mechanisms, instead of rigid structural requirements. The qualitative finding that stakeholder engagement is “strongest during planning but weak in implementation” aligns with quantitative recommendations for streamlined governance reforms, suggesting the framework should focus on maintaining stakeholder involvement throughout the governance cycle, without creating excessive procedural burdens.

The research demonstrates meaningful stakeholder involvement requires both process improvements and structural reforms. The qualitative identification of “centralised decision-making” as a barrier to effective engagement, corresponds with quantitative recommendations for interdepartmental coordination and integrated oversight systems. However, the quantitative warning with regard to bureaucratic drag suggests structural changes must be carefully designed to enhance, as opposed to complicating decision-making processes.

8.8.1 Framework Implications: Towards Adaptive Stakeholder Governance

The combined findings point to a framework that prioritises adaptive stakeholder governance over rigid procedural compliance. Rather than creating additional consultation requirement layers, the framework should focus on embedding stakeholder perspectives into existing governance processes in ways that enhance and not complicate administrative

effectiveness. The qualitative emphasis on “permanent stakeholder advisory committees” should be balanced with quantitative insights on the need for operational agility, suggesting stakeholder structures should be designed for flexibility instead of formality.

The convergent evidence for improved feedback mechanisms and transparency suggests digital platforms and systematic reporting can address stakeholder concerns regarding “one-way communication”, while also meeting quantitative requirements for evidence-based management. However, the divergent findings on bureaucratic drag caution these systems should enhance and not replace direct stakeholder engagement.

Ultimately, the research reveals effective stakeholder involvement in the KZNPA requires simultaneous attention to engagement processes, institutional structures, and operational effectiveness. The framework must address the qualitative reality that current engagement feels “performative rather than transformative”, also responding to quantitative evidence that governance reforms can inadvertently hinder performance. This suggests the most effective approach involves creating flexible, responsive mechanisms for stakeholder input, integrated into existing governance processes (as opposed to added onto), ensuring enhanced participation does not complicate but strengthens effective provincial administration.

8.9 Conclusion

In conclusion, the findings discussed in this chapter provide compelling evidence that the effectiveness of the KZNPA established formal frameworks for GG, CG, and consequence management, is significantly undermined by systemic implementation failures. The CFA validated the conceptual distinctiveness of governance constructs and highlighted particularly strong relationships between GG and consequence management, reinforcing their critical interdependence in fostering accountability. However, CG exhibited weaker empirical impact, pointing to a disconnect between its theoretical significance and practical public sector application.

The data further revealed although governance frameworks exist on paper, their operationalisation is impeded by political interference, resource constraints, inconsistent enforcement, and insufficient stakeholder engagement. A notable convergence across qualitative and quantitative findings is the recognition that ethical leadership, transparency, and performance measurement are central to effective consequence management.

Conversely, divergence between theoretical frameworks and empirical results—particularly regarding CG—underscores the necessity for context-specific governance models.

The chapter ultimately advocates for an integrated and adaptive approach to governance reform—one that bridges structural readiness with cultural and institutional capacity. Meaningful stakeholder involvement, robust accountability mechanisms, and responsive implementation strategies must be at the heart of governance transformation efforts in the KZNPA.

The next and final chapter discusses the research implications, along with the study conclusions and recommendations

Chapter 9: Research Implications, Conclusion and Recommendations

9.1 Introduction

The focus of this chapter is to discuss the research implications of the findings, conclusions and recommendations. This chapter concludes the research and makes recommendations based on the findings. The first section of the chapter revisits the research objectives, followed by a discussion of the key findings from the literature review and primary study, per objective. The subsequent section discusses the framework for improving GG, CG and consequence management, together with the research recommendations and contributions to the study. Last, the chapter discusses the research implications, policy implications and overall study conclusion.

9.2 Revisiting the objectives

The study sought to satisfy the following objectives:

- To determine the current level of GG, CG and consequence management in the KZNPA of SA.
- To analyse the nature of the link between GG, CG and consequence management in the KZNPA of SA.
- To test the relationship of consequence management with GG and CG practices within the public sector context.
- To assess the effectiveness of existing GG, CG, consequence management strategies and frameworks within the KZNPA.
- To develop a framework for improved stakeholder involvement in the KZNPA GG, CG and consequence management.

9.3 Research objective one: Current level of GG,CG and consequence management in the KZNPA of SA

To determine the current level of GG, CG and consequence management in the KZNPA of SA.

9.3.1 Key findings from literature review

A literature review reveals fragmented and often superficial practical implementation within the KZNPA, even though SA has adopted internationally recognised governance frameworks such as the Companies Act, the PFMA, and the King IV Report. According to the AGSA (2023), the majority provincial departments and entities fail to consistently comply with key governance standards, resulting in widespread dysfunction. For example, only a limited number of entities achieved clean audits, while many municipalities remain plagued by financial mismanagement, unaccounted expenditure, and weak institutional oversight.

Shava & Mazenda (2021) argue although SA has made strides in codifying CG, the lack of effective consequence management mechanisms dilutes the intended impact of these frameworks. In the KZN context, the case of Ezemvelo Wildlife, which failed to submit audited financial statements, serves as a critical example of how institutional neglect, corruption, and lack of enforcement combine to undermine governance goals (AGSA, 2019). Mkhize et al. (2021a) confirm the effectiveness of governance structures such as the Provincial EXCO and PT exist to oversee administrative functions but is significantly undermined by internal political interference and poor ethical leadership.

Chamba & Chazireni (2023) further suggest weak consequence enforcement is one primary driver of persistent underperformance in public entities, contributing to a culture of impunity. Theoretically, these issues align with principal-agent theory, where misalignment between the interests of government leaders (agents) and the public (principals) arises in the absence of strict monitoring and accountability mechanisms (Solomon, 2020).

9.3.2 Key findings from the primary study

The integration of both quantitative and qualitative data in this study offers a comprehensive view of the current state of CG and consequence management within the KZNPA. Although institutional frameworks such as audit committees, risk management systems, and ethics policies are formally established, their implementation is often inconsistent and compromised. A recurring theme from the qualitative data is the disconnect between policy and practice, where governance mechanisms are undermined by selective accountability, particularly affecting junior personnel, who face stricter scrutiny compared to senior officials. This disparity fosters an environment of mistrust and perceived impunity.

Quantitative findings corroborate this narrative, confirming the existence of governance structures, while highlighting significant shortcomings. The consequence management

concept shows high internal reliability and strong factor loadings, indicating its recognised importance. However, operational effectiveness is hindered by political interference, lack of follow-through on disciplinary processes, and internal resistance to accountability. The persistent gap between documented policies and actual enforcement remains a crucial barrier to governance integrity.

CG presents a more fragmented picture, with quantitative results revealing weaker performance in areas such as risk management and ethical compliance. Although some departments have made improvements—such as in ethics training and transparency—these advancements are not uniformly distributed, leading to inconsistent standards across the provincial administration. Respondents expressed frustration over the siloed nature of governance efforts, where different departments interpret and implement policies differently, further complicating effective governance.

Political dynamics significantly influence governance outcomes, with entrenched interests and informal networks obstructing rule enforcement and distorting institutional incentives. These factors may not be directly measurable in the quantitative analysis; however, they provide essential context for understanding the practical failures of robust governance mechanisms. Nonetheless, there are potential reform signs, with many respondents recognising the education and professional experience of public officials as an asset. Moreover, significant structural constraints—such as limited staffing and outdated IT systems—continue to impede governance efforts. The study concludes bridging the gap between policy and practice, depoliticising governance processes, and investing in capacity-building are critical for achieving more effective governance outcomes in the KZNPA.

9.4 Research objective two: Link between GG, CG and consequence management in the KZNPA of SA

To analyse the nature of the link between GG, CG and consequence management in the KZNPA of SA.

9.4.1 Key findings from literature review

An equally significant insight from the literature concerns the interconnectedness of GG, CG, and consequence management. The literature strongly emphasises these variables are mutually reinforcing but have historically been treated as discrete concepts in the SA public sector (Grossi & Argento, 2022). In KZN, Chamba &Chazireni (2023) identify a major

gap in understanding how these governance pillars interrelate to enhance accountability and service delivery. They argue most provincial institutions operate CG frameworks (for example, ARCs, ethics policies) in isolation from broader GG goals such as public participation, equity, and responsiveness.

Solomon (2020) and Ndhlovu (2024) highlight that traditional and modern governance structures often operate in parallel, particularly with the role of the Ingonyama Trust and Zulu monarchy in land administration. This structural dualism results in fragmented decision-making and poor alignment between governance practices and ethical norms. In addition, Isike & Onapajo (2017) caution the failure to harmonise formal institutions with customary governance mechanisms results in a weakened governance ecosystem.

Adam &Fazekas (2021) note consequence management should serve as the functional bridge linking GG and CG. Without this link, CG becomes a box-ticking exercise, and GG values remain rhetorical. In the KZNPA, this disconnect is evident in recurring audit findings, service delivery failures, and limited transparency, notwithstanding formal policies and structures.

The systems theory of governance is applicable here, with Wijaya & Wijaya (2025) proposing CG and GG should not operate in silos but rather, as integrated components within an institutional ecosystem. The absence of such integration results in inefficiency, poor coordination, and eventual institutional decay.

9.4.2 Key findings from the primary study

The synthesis of quantitative and qualitative findings on the relationship between GG, CG, and consequence management in the KZNPA provides a nuanced understanding of how these governance elements function in practice. The key quantitative finding is a statistically significant and positive relationship between GG and consequence management. This suggests when principles such as transparency, accountability, and ethical leadership are actively practiced, they contribute to more consistent application of disciplinary procedures and corrective measures. GG thus emerges as a critical enabler of effective consequence management.

In contrast, the analysis reveals no statistically significant relationship between CG and consequence management. Despite formal structures such as audit committees and compliance protocols, CG appears to have limited influence on actual enforcement

outcomes. This finding highlights a disjunction between structural compliance and operational effectiveness, suggesting CG mechanisms often lack the integration and authority necessary to influence accountability processes within the public sector context of KZN.

The qualitative findings reinforce these insights, while also deepening the explanation why governance mechanisms often underperform. Participants described the governance environment as fragmented and siloed, with little coordination between GG, CG, and consequence management functions. Leadership weaknesses, procedural delays, and political interference were additional commonly cited barriers. Furthermore, a consistent theme in the narratives was the uneven application of sanctions—junior officials are more likely to face disciplinary action, while senior officials often escape accountability, typically due to political protection.

Both datasets converge in highlighting the foundational role of GG in driving consequence management. Ethical leadership, transparency, and accountability are consistently identified as conditions that support effective disciplinary practices. Conversely, both methods show CG structures in the KZN public sector tend to be limited in impact, largely because they lack the power and integration needed to drive meaningful accountability.

The findings also, however, diverge in scope. The quantitative data quantify the strength and direction of relationships, while the qualitative data provide contextual depth, particularly regarding why CG mechanisms are ineffective and how political dynamics obstruct consequence management. These complementary perspectives suggest improving governance in the KZNPA will require more than technical compliance with frameworks. It will necessitate a concerted effort to embed GG values in practice—strengthening leadership, reducing political interference, fostering coordination across departments, and building institutional capacity for consistent and fair enforcement. Without these shifts, the gap between formal governance structures and actual outcomes will likely persist.

9.5 Research objective three: Relationship of consequence management with GG and CG practices within the public sector context

To test the relationship of consequence management with GG and CG practices within the public sector context.

9.5.1 Key findings from literature review

The relationship between consequence management and the broader governance landscape is particularly emphasised throughout the literature, revealing consequence management is both a deterrent and a corrective mechanism, essential for reinforcing ethical behaviour and strengthening accountability frameworks in the public sector (Shava & Mazenda (2021) In the KZN context, however, Vorster & Nwosu (2024) explain implementation is inconsistent, largely due to a lack of codified processes and an absence of political will. This results in a governance paradox—policies are in place, but enforcement is weak or absent.

Motubatse & Ngwakwe (2020) present empirical evidence from SA public institutions, indicating that entities with structured consequence management systems (for example, documented misconduct policies, sanctions, and transparent HR procedures) report better compliance outcomes and higher audit ratings. Conversely, Moji et al. (2022) argue political interference often disrupts consequence management, particularly when disciplinary action is politically inconvenient or implicates high-ranking officials. In KZN, public dissatisfaction and recurring governance violations suggest consequence management is not institutionalised. Baron et al. (2023) point to the increasing role of civil society groups such as “Abahlali baseMjondolo” in demanding accountability, suggesting a systemic failure in internal oversight.

These findings support the stewardship theory, which assumes public managers will act responsibly when properly incentivised and monitored. However, without robust enforcement and ethical leadership, the theory’s assumptions do not hold (Solomon, 2020; Van Vuuren, 2020).

9.5.2 Key findings from the primary study

The consolidated findings from both quantitative and qualitative analyses regarding the relationship between consequence management and governance practices within the KZNPA reveal critical strengths and weaknesses in the current public sector governance environment. Quantitative results show a significant positive relationship between GG and consequence management, indicating principles such as transparency, accountability, rule of law, and ethical leadership are crucial for effective enforcement of disciplinary actions. Departments that adhere to these values are more likely to apply consequences fairly and consistently, suggesting values-driven governance is essential for operationalising consequence management.

In contrast, CG structures, including audit frameworks and compliance mechanisms, did not demonstrate a significant relationship with consequence management. These frameworks may be formally established, nonetheless, they often fail to enhance consequence management practices due to issues such as lack of authority and integration with daily administrative processes. Qualitative findings support this view, highlighting insufficient cohesion and poor implementation as barriers to effective consequence management. Participants noted existing governance frameworks are often disconnected and lack the enforcement necessary to drive meaningful change.

GG is recognised as vital for strengthening accountability; however, participants raised concerns regarding inconsistent disciplinary measures, delays in addressing governance breaches, and political interference that undermines integrity. This disconnect often leads to consequence management operating in silos, limiting its effectiveness. Both qualitative and quantitative data converge on the idea that without embedding ethical culture and accountability throughout the public sector, consequence management systems struggle to function effectively.

Despite the convergence, important divergences emerge, particularly regarding CG. While quantitative data suggest it has limited influence, qualitative insights reveal potential for improvement when these principles are better implemented. Additionally, qualitative findings highlight consequence management complexity, including nuances such as selective enforcement and politicisation, which quantitative models may overlook. The findings contrast public and private sector governance, noting consequence management is often more effective in the private sector. Overall, these insights call for a re-evaluation of CG structures and emphasise the need for reforms that strengthen ethical leadership and enhance accountability within the KZNPA.

9.6 Research objective four: Effectiveness of existing GG, CG and consequence management strategies

To assess effectiveness of existing GG, CG and consequence management strategies and frameworks within the KZNPA.

9.6.1 Key findings from literature review

The effectiveness of existing governance strategies and frameworks is another area explored extensively in the reviewed literature. Although SA boasts robust legislative and

policy frameworks for public sector governance, including the King IV Report, PFMA, and the Companies Act, their translation into improved performance and accountability is uneven across KZN. The AGSA (2023) reports only select public entities—such as Dube Trade Port, Durban ICC, and RBIDZ—consistently achieve clean audits and service delivery benchmarks, largely due to stronger adherence to integrated governance models.

Chilunjika et al. (2022) caution these success stories are, however, the exception, not the rule. Across most departments, poor interdepartmental coordination, resistance to ethical audits, and lack of employee training render governance strategies ineffective. Nyawo & Mubangizi (2021) add that projects aimed at rural economic development, such as agro-processing initiatives, often fail as a result of inadequate alignment between policy design and governance oversight.

Kikasu & Pillay (2024) confirm the absence of real consequence enforcement diminishes the value of performance monitoring systems the province has implemented. September (2023) notes even departments operating under detailed charters and codes of conduct lack the capacity to implement them effectively, with training and accountability mechanisms inconsistently applied.

These insights highlight the gap between policy intent and execution, which institutional theory explains as the difference between formal structures and actual behaviour. Without supportive informal norms (for example, a culture of accountability), formal governance frameworks often fail to achieve their intended impact.

9.6.2 Key findings from the primary study

The consolidated findings from both quantitative and qualitative analyses regarding GG, CG, and consequence management strategies within the KZNPA reveal a structurally sound but functionally limited system. Notwithstanding formal frameworks such as the PFMA, King IV, and various audit committees, their implementation is inconsistent and often undermined by internal weaknesses and external political pressures.

Quantitative data indicate a statistically significant positive relationship between GG and consequence management, suggesting that upholding principles such as accountability and transparency leads to fair and consistent disciplinary actions. Additionally, effective consequence management correlates positively with organisational performance. Nonetheless, a negative relationship between GG and performance suggests compliance-

heavy practices may create bureaucratic burdens. In contrast, CG shows a strong positive relationship with performance, indicating that formal structures contribute meaningfully to outcomes.

Qualitative findings affirm these relationships but highlight a disconnect between policy and practice. Participants, furthermore, noted governance systems often function symbolically, lacking the authority or capacity to enforce decisions effectively. They reported inconsistencies in consequence management, where junior staff face sanctions while senior officials evade accountability due to political protection. In addition, political interference dilutes institutional integrity, prioritising political considerations over performance.

Both analyses converge on the importance of embedding consequence management within a culture of ethical leadership and integrated governance practices. While quantitative data show GG positively influences performance through consequence management, qualitative accounts challenge the efficacy of CG structures, describing them as limited by a lack of enforcement power. Moreover, the perception of GG differs between the two analyses. On the one hand, quantitative data suggest GG may be burdensome, whereas qualitative insights, on the other hand, identify poor implementation as the core issue, highlighting selective enforcement and inadequate follow-through as primary obstacles.

The gap between existing governance frameworks and their implementation is exacerbated by systemic issues such as budget constraints and weak institutional capacity. Oversight bodies often lack resources, reducing compliance to mere box-ticking exercises. Additionally, stakeholder engagement efforts are ineffective, failing to translate citizen input into meaningful governance influence, thereby undermining transparency and public trust. In summary, the effectiveness of governance strategies within the KZNPA is hindered not by the absence of policies, but by their weak application and the broader institutional culture. Addressing these challenges requires rethinking institutional leadership, depoliticising governance processes, and investing in capacity-building and stakeholder engagement. Only by transforming the underlying culture can the province move from symbolic compliance to genuine accountability and improvement.

9.7 Research objective five: Framework for improved stakeholder involvement in KZNPA GG, CG and consequence management

To develop a framework for improved stakeholder involvement in KZNPA GG, CG and consequence management.

9.7.1 Key findings from literature review

Last, the reviewed literature offers critical insights for developing a framework aimed at enhancing stakeholder involvement in governance, particularly in KZN. The literature advocates for a reimagined stakeholder framework that actively includes citizens, civil society, and traditional institutions in governance and consequence management processes. Ndhlovu (2024) critiques the top-down governance model of the Ingonyama Trust Board, where decision-making is opaque and communities are excluded from land governance. This lack of participation undermines both GG and CG principles.

Ngwenya et al. (2022) highlight that entities such as Dube Trade Port, which function at the interface of public and private sectors, provide useful models for inclusive governance. These entities combine PFMA compliance with the strategic agility of the Companies Act, creating space for stakeholder dialogue, participatory planning, and ethical oversight.

Gyamfi-Ampadu et al. (2020), furthermore, argue stakeholder participation in ecotourism, heritage preservation, and event management leads to improved community trust and higher policy compliance. Sarturi, Barakat & Gomes (2025) add including civil society in oversight roles strengthens consequence management by providing external accountability pressures.

Theoretical models supporting this include:
Collaborative governance theory (Ansell & Gash (2008), which promotes multi-sectoral partnerships;
Deliberative democracy theory (Dryzek & Braithwaite (2000), which values participatory decision-making;
Participatory governance models, particularly effective in Nordic and Estonian systems, where citizen feedback shapes institutional accountability (Espinosa & Pino, 2025; Himanen & Puuska, 2022).

Bitterbos (2023) and Mathebula (2011) stress the importance of leveraging the IGRFA to institutionalise stakeholder participation, particularly in programme oversight, policy feedback loops, and monitoring of consequence management actions.

9.7.2 Key findings from the primary study

The consolidated findings from both quantitative and qualitative analyses regarding stakeholder involvement in governance within the KZNPA reveal significant shortcomings in current engagement practices, along with opportunities for reform. The evidence highlights both alignment and divergence in how stakeholder participation is conceptualised and implemented, providing a foundation for a proposed framework aimed at fostering a more inclusive and accountable governance system.

Qualitative insights indicate stakeholder engagement is largely compliance-driven and reactive, with limited genuine participation in shaping governance outcomes. Consultations typically occur during planning but diminish during implementation, signalling a culture where stakeholder contributions are often superficial.

A major theme that emerged is the unequal stakeholder representation, with professional bodies receiving more attention than community-based voices. Inconsistent engagement practices across departments exacerbate this issue, undermining stakeholder involvement credibility. Participants emphasised that systemic barriers hinder effective inclusion, as community feedback is often overlooked, and engagement processes lack mechanisms for dialogue and accountability. Centralised decision-making further restricts the stakeholder influence, turning consultations into mere formalities, rather than meaningful contributions to governance strategy.

Both qualitative and quantitative findings call for a shift to a more substantive stakeholder engagement model, emphasising transparency, continuous collaboration, and feedback mechanisms. Recommendations include establishing formal systems for tracking contributions, improving documentation, and ensuring consistent stakeholder involvement throughout the governance cycle. While quantitative data support the importance of GG principles and public participation, qualitative insights challenge the effectiveness of current CG structures. Both datasets advocate moving beyond symbolic engagement to build trust and empower stakeholders, ultimately transforming participatory governance into a central pillar of administrative practice in the province.

9.8 Integrated Multi-Stakeholder Governance and Consequence Management Framework for KZNPA (IMGCF-KZN)

As the researcher who developed the IMGCF, I present Figure 9.1 as a comprehensive model designed to address the research objective: To develop a framework for improved

stakeholder involvement in KZNPA GG, CG, and consequence management. The framework encapsulates a multi-tiered and integrated governance approach, combining normative conditions, functional pillars, operational tools, and performance-based feedback mechanisms to enhance administrative integrity, transparency, and inclusiveness across the provincial landscape.

Figure 9.1 below thus shows an integrated and systemic framework aimed at enhancing stakeholder involvement through six interdependent pillars, each supported by enabling environmental conditions and operational tools. The framework aligns with contemporary governance principles, incorporating mechanisms for ethical leadership, stakeholder collaboration, consequence management, and continuous learning.

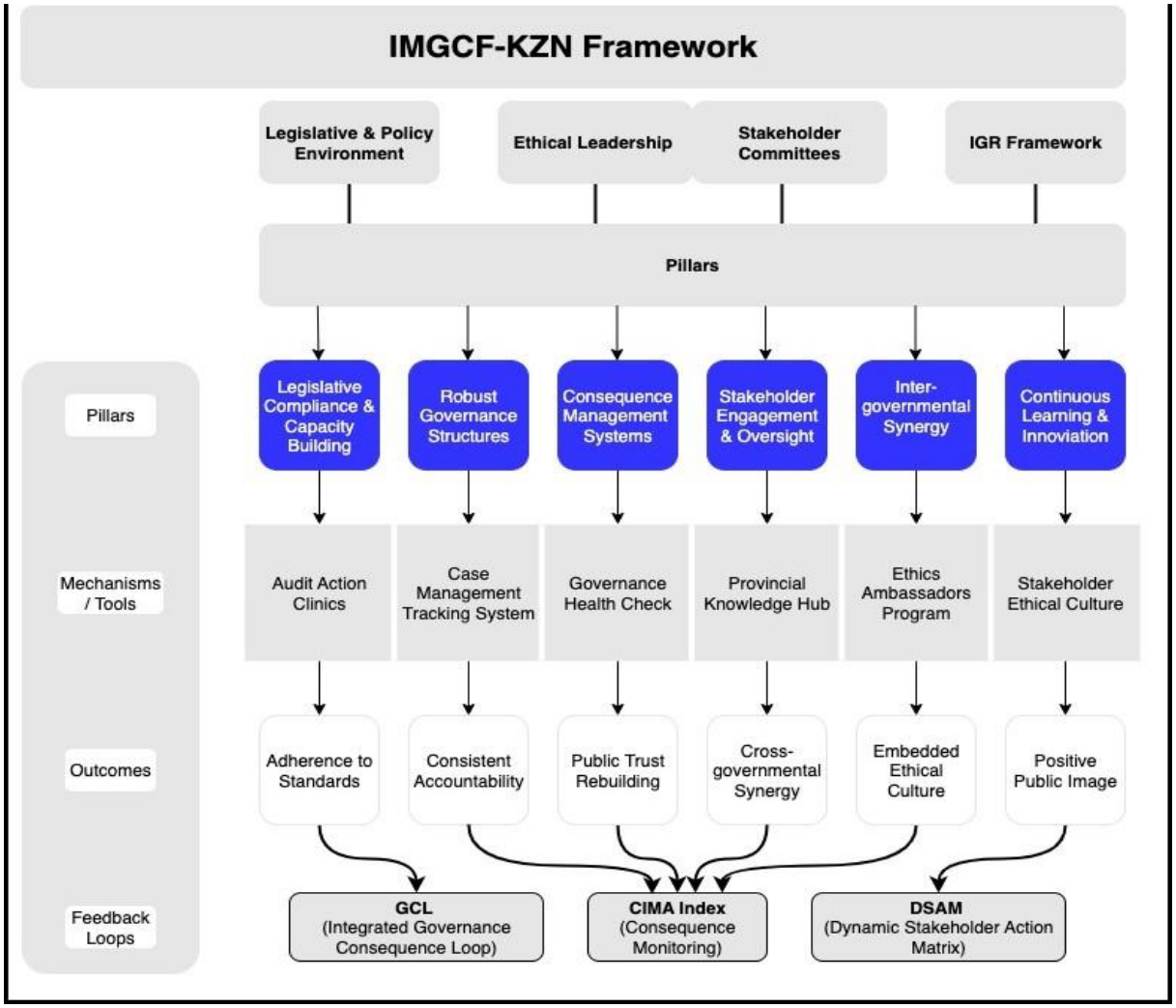


Figure 9-1: Integrated framework to strengthen KZNPA stakeholder involvement and governance

Source: Researcher's own compilation - 2025

The IMGCF-KZN, as depicted in Figure 9-1, presents a comprehensive and multi-tiered governance model aimed at addressing persistent governance challenges in the KZNPA. At its core, the framework merges normative principles, structural pillars, operational mechanisms, and performance-based feedback systems into a cohesive strategy that seeks to rebuild public trust, promote transparency, and embed accountability within the fabric of provincial administration. This model was developed in response to the research objective of enhancing stakeholder involvement in promoting GG, CG, and effective consequence management within the provincial context.

The KZNPA has historically faced numerous governance difficulties, including recurring qualified audit opinions and inconsistent application of sanctions—specifically concerning senior officials. These trends have fostered a selective accountability perception, undermining institutional credibility and public confidence. In light of these shortcomings, the IMGCF-KZN framework seeks to close the gap between existing governance structures and their effective implementation, by creating a model that is both strategic and practical, rooted in SA legislation, and adaptable to evolving administrative needs.

9.8.1 The enabling environment: foundations of ethical and participatory governance

At the base of the framework lies the enabling environment, which provides the legislative, ethical, institutional, and intergovernmental context necessary for meaningful stakeholder engagement. This first tier comprises four primary elements: the legislative and policy environment, ethical leadership, stakeholder committees, and the IGRF. These enablers are not viewed as static background conditions but as dynamic components that must be continuously mobilised to condition officials toward accountability and transparency.

Central to this enabling environment is the legislative and policy infrastructure, particularly the PFMA, the MFMA and the Constitution. Together, these instruments outline ethical and responsible governance parameters. The framework advocates for targeted training initiatives that go beyond mere compliance, embedding the ethical foundations of the PFMA and MFMA in everyday administrative practices. Communication campaigns led by central offices such as the OTP would further support this effort by publicising examples of both successful compliance and disciplinary consequences. The framework also envisions practical tools such as mandatory compliance certifications, a centralised repository for legislative resources, and case-based workshops designed to enhance understanding of legislative requirements and their ethical implications.

9.8.2 Structural Pillars: The building blocks of institutional reform

The framework is anchored by six interrelated governance pillars: legislative compliance and capacity building; robust governance structures; consequence management systems; stakeholder engagement and oversight; intergovernmental synergy; and continuous learning and innovation. These pillars form the strategic backbone of the model and are operationalised through carefully designed tools and mechanisms.

The first pillar emphasises the importance of institutional readiness to interpret and apply legislative requirements. Audit Action Clinics serve as intervention platforms where departments can identify and resolve recurrent compliance issues, supported by performance agreements that link individual accountability to institutional performance.

Closely linked is the pillar of robust governance structures. While ARCs and other oversight bodies may already exist within departments, their effectiveness is often hampered by operational weaknesses. To address this, the framework introduces a Governance Health Check tool for regular self-assessment, peer reviews of the control environment across departments, and leadership development programmes that emphasise the cascading impact of ethical leadership. Performance contracts of senior managers would incorporate governance-specific KPIs, creating a direct line of accountability between leadership behaviour and organisational integrity. Establishment of the Provincial Training and Development Academy, collaborations with higher education institutions, and benchmarking with similar industry organisations can help improve strategies and organisational structures for effective outcomes.

9.8.3 Consequence Management: Restoring trust through fair and consistent enforcement

A central innovation of the IMGCF-KZN lies in its commitment to institutionalise consequence management. This pillar addresses a long-standing problem in the provincial administration—the inconsistent enforcement of disciplinary measures, particularly where senior officials are concerned. The proposed approach includes development of a clear and publicly communicated disciplinary matrix, reducing discretion and ensuring fairness and transparency. A disciplinary matrix should outline categories of sanctions appropriate for various classified transgressions, ensuring alignment with relevant legislation.

To guarantee independence and objectivity, a Consequence Management Review Board is proposed. Comprising retired public servants, legal experts, and civil society

representatives, this board would review serious cases and ensure they are dealt with in accordance with due process. Additionally, a Case Management and Tracking System (CMTS) would be developed to digitise and monitor the full disciplinary process, from case initiation to resolution. This system would generate real-time data and flag irregularities, while a Consequence Management Playbook would provide managers with practical tools and templates for managing disciplinary matters fairly and effectively.

9.8.4 Stakeholder Engagement and Oversight: Institutionalising Public Voice and Accountability

One of the framework's defining features is its emphasis on proactive and meaningful stakeholder engagement. Rather than treating public consultation as a procedural obligation, the IMGCF-KZN calls for institutionalised dialogue, participatory monitoring, and transparent communication across all governance levels. This includes empowering oversight bodies such as the ARC, SCOPA and its Portfolio Committees and involving civil society in tracking departmental responses to audit findings, risks reported and forensic investigation findings.

To operationalise this engagement, the framework introduces Citizen Governance Scorecards, co-developed with CSOs, to assess service delivery and departmental transparency. Results would be publicly disseminated and used to inform performance reviews. Furthermore, the Provincial Public Accountability Forum would serve as an annual platform for direct interaction between citizens, government, and oversight institutions. This is complemented by a digital Stakeholder Feedback Loop platform, which not only gathers ongoing public input but also communicates how feedback is acted on, creating a virtuous cycle of accountability and trust-building.

9.8.5 Intergovernmental Synergy: Bridging spheres for coherent governance

Effective governance in a provincial setting cannot be achieved in isolation from other government spheres. Recognising this, the framework places strong emphasis on intergovernmental synergy, in alignment with the IGRFA. This pillar advocates for joint planning, shared performance targets, and mutual accountability between provincial and local governments.

Practical measures include the creation of Intergovernmental Governance Working Groups, focused on high-risk areas such as infrastructure spending. These working groups, supported by formal charters and secretariats, would be responsible for crafting and

executing joint action plans. Cross-sphere exchange programmes and collaborative training initiatives would further promote a shared governance culture, breaking down silos and fostering mutual understanding. This new mechanism will enhance the work of the Premier's Coordinating Forum (PCF).

9.8.6 Continuous improvement and learning: from compliance to culture

The final pillar of the IMGCF-KZN framework focuses on cultivating a culture of continuous learning and adaptive governance. Audit findings are reframed not as failures but as learning opportunities for growth and systematic governance reform. To support this shift, Audit Action Plan Clinics would provide technical and strategic support to departments, helping them develop actionable and measurable responses to audit outcomes.

The framework also introduces a Governance Innovation Challenge, designed to crowd source and test new approaches to persistent governance problems. This is supported by the establishment of a Provincial Governance Knowledge Hub, which would serve as a digital repository for case studies, policy briefs, and training materials. Through these mechanisms, the framework encourages knowledge-sharing, professional development, and system-wide reform.

9.8.7 Feedback Loops: Sustaining impact through monitoring and adaptation

At the base of the framework are three dynamic feedback loops that ensure sustainability and ongoing adaptation. The Integrated Governance Consequence Loop (IGCL) connects performance outcomes with policy and structural adjustments. The Consequence Monitoring Index (CIMA) quantitatively evaluates the application of disciplinary systems, while the Dynamic Stakeholder Action Matrix (DSAM) tracks and refines stakeholder engagement based on frequency, quality, and impact. These loops allow the framework to be responsive to change, providing real-time insights into its effectiveness and ensuring improvements are continually made based on evidence and stakeholder input.

In summary, Figure 9-1 presents the IMGCF-KZN as a transformative governance model grounded in the realities of the KZNPA. By integrating legal frameworks, stakeholder-driven accountability mechanisms, practical governance tools, and real-time feedback systems, the framework offers a pragmatic and contextually relevant solution to some most persistent challenges in public administration. Its holistic structure not only addresses the need for enhanced stakeholder involvement but also provides a blueprint for ethical, transparent, and results-oriented governance. The model's emphasis on collaboration, innovation, and

continuous learning positions it as a forward-looking instrument for governance reform in SA and beyond.

9.9 Novel Contributions to the Body of Knowledge

This study makes theoretical, empirical, and methodological contributions to the scholarship and practice of governance and consequence management within the public sector. These contributions are embodied in the Integrated Multi-Layer Governance and Consequence Framework for KZN (IMGCF-KZN), which advances existing governance theory while also providing practical instruments for implementation within provincial administrations. By integrating conceptual development, empirical evidence, and operational monitoring tools, the study extends the global discourse on governance accountability beyond descriptive analyses toward implementable governance systems.

9.9.1 Theoretical Contributions

The theoretical contribution of this study lies in extending existing governance theory by conceptualizing governance and consequence management as an integrated accountability ecosystem rather than as separate administrative functions. Specifically, the study introduces the Integrated Governance–Consequence Loop (IGCL), which reconceptualizes the relationship between GG, CG, and consequence management as a continuous feedback system that reinforces institutional accountability. Traditional governance literature often treats governance compliance, ethical leadership, and disciplinary enforcement as discrete governance mechanisms. In contrast, the IGCL advances theory by demonstrating how these governance elements operate as a mutually reinforcing loop in which ethical leadership, transparency, and internal controls discourage misconduct, while consistent consequence management strengthens the credibility and effectiveness of governance systems.

This theoretical perspective is consistent with the assertions of Satia (2024), who emphasizes that ethical leadership plays a critical role in strengthening accountability and shaping ethical organisational cultures that support governance effectiveness. Similarly, the IGCL's emphasis on internal control environments and transparent accountability mechanisms aligns with the findings of Sari (2023), who demonstrates that internal control systems and accountability structures enhance transparency and strengthen stakeholder trust within governance systems. While these studies validate individual governance components, the present study extends global governance scholarship by integrating these

elements into a unified conceptual framework that explains how accountability ecosystems operate within public institutions.

The study further advances governance theory through the development of the Dynamic Stakeholder Accountability Matrix (DSAM) and the Ethics-Driven Performance Culture (EDPC) concept. The DSAM refines traditional stakeholder theory by linking stakeholder influence and legitimacy to explicit accountability pathways in governance and consequence management processes. Rather than viewing stakeholders as passive consultees, the matrix conceptualises them as active co-owners of governance outcomes**,** thereby strengthening the theoretical relationship between stakeholder participation and accountability enforcement. This position is consistent with the evolving governance discourse identified by Gunawan, Setyaningsih, Rahmawati & Rahma (2025), who document a global shift toward governance systems that emphasise transparency, stakeholder engagement, and accountability beyond purely financial performance metrics.

Similarly, the Ethics-Driven Performance Culture (EDPC**)** concept contributes theoretically by positioning ethical organisational culture as a structural driver of governance performance rather than a normative aspiration. This perspective aligns with the arguments advanced by Potts & Matuszewski (2004)**,** who contend that ethics must be embedded within organisational culture rather than treated as superficial governance compliance. Furthermore, the integrated nature of the IGCL, DSAM, and EDPC frameworks responds to governance challenges identified in the literature. Lakshman, Buhukya and Swamy (2025) highlight persistent disconnects between formal accountability regulations and their practical enforcement, thereby reinforcing the need for integrated governance models that connect ethical leadership, stakeholder participation, and consequence management within a single accountability system.

Although existing global studies confirm the importance of ethical leadership, stakeholder engagement, and internal control mechanisms, they generally examine these elements in isolation. The present study therefore makes a distinct theoretical contribution by integrating these governance components into a coherent framework that conceptualises accountability as a dynamic and continuous governance feedback loop within public sector institutions.

9.9.2 Empirical Contributions

The empirical contribution of this study lies in providing new evidence on the operational dynamics of governance enforcement and consequence management within the KZNPA. Through an analysis of governance practices, accountability mechanisms, and disciplinary processes, the study demonstrates that governance failures in provincial administrations are not primarily caused by the absence of regulatory frameworks or oversight institutions. Instead, the findings reveal that governance breakdowns arise mainly from weak enforcement, inconsistent application of disciplinary processes, and delays in consequence management mechanisms.

This empirical finding supports the argument advanced by Kaufmann (2003), who emphasises that the mere establishment of laws and public institutions does not guarantee effective governance outcomes unless these frameworks are supported by strong accountability and enforcement mechanisms. By documenting these governance dynamics within the KZNPA, the study contributes empirical evidence to the broader global debate on the gap between formal governance frameworks and practical implementation.

The study further contributes empirically by identifying patterns of inconsistent accountability, delayed disciplinary procedures, and selective enforcement of consequences within provincial governance structures. These patterns demonstrate how governance systems may appear robust in policy frameworks but remain ineffective in practice due to weaknesses in administrative enforcement. This empirical observation is consistent with the findings of Hadebe & Harinarain (2025), who show that robust governance structures and clearly defined accountability mechanisms significantly enhance transparency within provincial governance contexts. Their findings implicitly reinforce the study's argument that weak enforcement mechanisms undermine governance effectiveness.

In addition, the study provides evidence that governance failures frequently emerge from implementation gaps rather than regulatory deficiencies. This conclusion aligns with the findings of Bosman (2025), who documents persistent financial irregularities and accountability lapses in the Northern Cape provincial administration despite the existence of established regulatory frameworks. Similarly, the study's findings correspond with the research of Chiwawa & Uwizeyimana (2025), who identify significant gaps between formal policy requirements and their practical implementation within SA municipalities due to limited training, weak enforcement mechanisms, and institutional capacity constraints.

By documenting these governance dynamics within the KZNPA, the study contributes new empirical evidence to the relatively limited body of literature examining the practical interaction between governance structures and consequence management mechanisms within provincial administrations. The findings therefore extend global governance scholarship by demonstrating how enforcement failures, rather than regulatory absence, often constitute the primary drivers of governance breakdowns in public sector institutions.

9.9.3 Methodological Contributions

The methodological contribution of this study lies in the development of operational governance instruments designed to translate governance theory into measurable administrative practices. Central to this methodological innovation is the Consequence Application and Monitoring Index (CAMI), a structured monitoring instrument that systematically tracks the application, consistency, and outcomes of disciplinary actions within public institutions. Unlike traditional governance maturity assessments that rely primarily on policy compliance reviews, CAMI generates granular data on consequence management processes, enabling administrators to identify patterns such as selective enforcement, delays in disciplinary procedures, and inconsistent accountability across administrative levels.

This methodological approach aligns with the observations of Mabizela & Malinga (2025), who highlight significant gaps in the monitoring and enforcement of accountability mechanisms within local government institutions and emphasize the need for structured governance monitoring frameworks capable of systematically tracking governance compliance and consequence management processes. By introducing measurable indicators for consequence enforcement, CAMI therefore contributes a practical governance monitoring methodology capable of strengthening accountability systems in public institutions.

The study further introduces Iterative Reflection (IR) cycles as an implementation methodology for operationalising the Integrated Governance–Consequence Loop. Through this approach, governance inputs—including ethics training initiatives, audit findings, compliance reviews, and oversight recommendations—are systematically linked to measurable consequence management outcomes such as disciplinary case resolution, corrective administrative actions, and financial recoveries. Periodic performance assessments within the IR cycles enable administrators to identify governance breakdowns

and implement targeted corrective interventions aimed at strengthening institutional performance. This methodological orientation corresponds with the perspective of Sharma-Wallace, Velarde &Wreford (2018), who argue that effective governance systems require continuous monitoring, iterative learning processes, and coordinated stakeholder engagement mechanisms to ensure that governance principles translate into practical accountability outcomes.

In addition, the study introduces a Dynamic Stakeholder Accountability Matrix as a methodological instrument for structuring stakeholder engagement within governance systems. The matrix establishes measurable accountability commitments and clearly defined reporting relationships among governance actors, including government departments, oversight institutions, and external stakeholders. This structured approach enables systematic tracking of stakeholder responsibilities and strengthens transparency within governance systems. This methodological perspective corresponds with the findings of de Souza Montanholi, de Almeida Santos, dos Santos & Peters (2023)i, who demonstrate the feasibility of using quantitative research instruments such as structured questionnaires and governance assessment tools to measure the application of governance principles in public sector institutions.

Finally, the study adopts a mixed-methods research design that integrates qualitative and quantitative data sources to analyse governance accountability systems. Through the use of data triangulation, the research provides a comprehensive evaluation of governance transparency, consequence management processes, and institutional performance outcomes. This methodological approach aligns with the research design adopted by Cordova, Lopez & Rodríguez (2024), who demonstrate the value of mixed-methods and triangulated data sources in analysing the relationships between governance transparency, accountability mechanisms, and institutional performance.

Taken together, the CAMI, IR cycles, and Dynamic Stakeholder Accountability Matrix constitute an integrated methodological framework that operationalises governance theory into actionable administrative procedures. By linking governance inputs, accountability processes, and measurable consequence management outcomes, this methodological framework contributes to the development of practical governance monitoring systems capable of strengthening transparency, accountability, and institutional performance within public sector organizations.

9.10 Implications of the study

The comprehensive multi-stakeholder governance framework developed for the KZNPA carries profound implications, extending across policy, practice, theoretical understanding, and the broader societal landscape. These implications underscore the transformative potential of an integrated approach to GG, CG, and consequence management in the public sector.

First, the study and its resulting framework have significant implications for policy formulation and revision. The persistent audit findings and the identified disconnect between formal frameworks and their implementation signal a clear need for policy adjustments. The framework suggests policies must move beyond mere existence to focus on enforceability, consistency, and a clear articulation of accountability. This implies a policy shift towards proactive measures that prevent governance failures, rather than solely reacting to them.

For instance, policies related to financial management, such as the PFMA and TRs might need more explicit clauses on consequence management for non-compliance, with less room for discretionary application. Furthermore, the emphasis on ethical leadership and a values-driven culture suggests policy should not only prescribe what must be done but also foster how it should be done, embedding ethical considerations into every aspect of public service, as there is a need for a culture shift. Policies governing intergovernmental relations would also need to be strengthened to explicitly mandate joint accountability for shared service delivery outcomes, moving beyond mere cooperation to integrated governance.

Second, the framework holds substantial implications for operational practice within the KZNPA. The current practice, characterised by fragmented implementation and selective accountability, would undergo a fundamental shift. The proposed “Governance Health Check” and CMTS imply a move towards data-driven governance, where performance and compliance are continuously monitored and transparently reported. This necessitates significant investment in digital infrastructure and training officials in data management and analytical skills.

Establishment of an independent “Consequence Management Review Board” and implementation of a clear disciplinary matrix would fundamentally alter how misconduct is addressed, aiming to eliminate political interference and ensure fairness. This would require a cultural shift from a reactive, defensive posture to one of proactive accountability and continuous improvement. Departmental heads would be compelled to actively champion

governance through combined assurance programmes, as their performance would be directly linked to audit outcomes and consequence management effectiveness within their departments.

Third, the study contributes significantly to the body of knowledge and theoretical understanding of public sector governance. The IGCL offers a novel conceptual model that explicitly links GG and CG to effective consequence management, demonstrating their symbiotic relationship. This moves beyond traditional siloed views, providing a more holistic understanding of how these elements interact to drive accountability.

The DSAM advances stakeholder theory by providing a practical tool for defining and measuring the accountability of diverse stakeholder groups in governance processes, thereby enriching the discourse on participatory governance. The EDPC emphasises the often-understated role of ethical culture as a foundational driver for performance, suggesting ethical integrity is not merely a desirable trait but a strategic imperative. The CAMI provides a new, granular approach to assessing the effectiveness of consequence management, offering empirical insights into the nuances of implementation. Finally, the IGF concept enriches the intergovernmental relations understanding by proposing formal, high-level structures specifically dedicated to addressing cross-cutting governance challenges, fostering joint accountability beyond mere coordination. These contributions provide researchers and practitioners with new lenses and tools to analyse and improve public sector governance globally.

Fourth, the framework has profound implications for all stakeholders involved in the KZN governance ecosystem. For the Office of the AG and the PARC, it implies a more responsive and accountable environment, where their audit findings are not merely noted but actively and consistently addressed. For the provincial legislature and its oversight committees, it signifies an enhanced capacity to fulfil their constitutional mandate, armed with better data and more structured engagement mechanisms. CSOs and organised labour would transition from being mere observers or critics, to active partners in monitoring and co-creating governance solutions, their influence amplified through platforms such as the “Citizen Governance Scorecards” and the “Provincial Public Accountability Forum.”

This increased involvement would empower citizens, fostering greater public trust and confidence in provincial administration commitment to GG. For public servants, the framework implies a clearer understanding of expectations, fair disciplinary processes, and

opportunities for continuous professional development, potentially leading to a more motivated and ethical workforce.

Overall, the implications of this study are transformative. By addressing the deep-seated issues of inconsistent implementation, selective accountability, and fragmented governance, the IMGCF-KZN aims to cultivate a resilient, ethical, and performance-driven public sector in KZN. It seeks to restore public confidence, enhance service delivery, and ultimately, strengthen democratic governance by ensuring public resources are managed effectively and those entrusted with public office are held genuinely accountable for their actions. The success of this framework would serve as a powerful model for other provincial administrations in SA and beyond, demonstrating how integrated, multi-stakeholder approaches can lead to tangible improvements in public sector governance.

9.11 Policy implications

The framework and the insights derived from the study carry significant policy implications, underscoring the necessity for a recalibration of existing governance and accountability policies within the KZNPA. The pervasive issue of recurring audit findings and the documented disconnect between formalised frameworks and their practical application strongly advocate for policy shifts that prioritise enforceability, consistency, and a clear, unambiguous articulation of accountability.

This suggests a strategic move in policymaking from merely establishing rules, to actively embedding mechanisms that proactively prevent governance failures, rather than solely relying on reactive measures once issues have materialised. For instance, policies related to financial management, as enshrined in the PFMA and the MFMA, may require enhancement with more explicit provisions for consequence management in instances of non-compliance, thereby minimising discretionary application and ensuring equitable enforcement.

The framework emphasis on cultivating ethical leadership and a values-driven culture within the public service, furthermore, indicates policy should extend beyond prescriptive mandates of what must be done, to also guide how duties should be executed, integrating ethical considerations intrinsically into every facet of public service delivery. Moreover, policies governing intergovernmental relations would necessitate strengthening in order to explicitly mandate joint accountability for shared service delivery outcomes, fostering an environment where collaboration transcends mere cooperation to evolve into genuinely

integrated governance across different spheres. This comprehensive approach to policy reform is crucial for building a more resilient, transparent, and ultimately, effective provincial administration.

9.12 Recommendations of the study

9.12.1 Provincial Policy development to establish an Independent Governance, Assurance and Risk Forum (IGARF)

It is recommended the KZN Provincial Legislature initiate development of a comprehensive provincial policy to establish IGARFs. These should be structurally and functionally autonomous, with facilitation and oversight provided by the newly created office of the (PIAG—a dedicated and independent authority currently absent in the provincial governance ecosystem.

The policy should articulate the legislative and institutional framework required to establish the PIAG as the head of a standalone department. This would serve to depoliticise and professionalise governance assurance functions, enabling objective oversight of internal audit, risk management, compliance, and forensic investigation activities across all provincial departments and public entities. Such a reform aligns with international public sector best practices in strengthening the “three lines of defence” governance model and would enhance provincial efforts to institutionalise consequence management and safeguard public resources.

9.12.2 Direct Reporting of Key Governance Officers to the PIAG

To reinforce accountability and independence in assurance functions, it is proposed all CAEs within provincial public entities, including the Provincial CAE, Chief Risk Officers (CROs), and Chief Forensic Investigation Officers (CFIOs), be required to report directly to the PIAG. This structural realignment would limit the influence of executive management over independent assurance and oversight functions and ensure governance officers operate with the necessary autonomy and protection to carry out their mandates effectively. This model would create a provincial assurance architecture, where all key assurance roles are centrally coordinated under an independent authority, fostering uniform application of governance standards, timely risk escalation, and consistent ethical compliance.

9.12.3 PIAG's Role in Driving Combined Assurance and Collaborative Governance

The PIAG should be mandated to lead the Provincial Combined Assurance Programme, serving as the central coordinator among key external and internal governance stakeholders such as the AGSA, NT, the PSC, and the Public Protector's Office, along with law enforcement agencies, the PARC, as well as PM&E from the Presidency and civil society. Through strategic collaboration, the PIAG would ensure seamless integration of governance activities, promote transparency in oversight functions, and reduce effort duplication.

The PIAG would additionally oversee the standardisation of provincial governance frameworks, including policies, procedures, methodologies, and IT governance tools, as well as reporting protocols. The office would be responsible for capacitating internal audit, risk management, and forensic investigation units through targeted training, professional development, and the enforcement of minimum qualification requirements. Furthermore, the PIAG would assume strategic leadership over functions relating to compliance, ethics, and consequence management, ensuring these areas are institutionalised as cornerstones of effective public administration.

9.12.4 Establishment of an ARC Forum and Shared Services Model

The creation of a Provincial Forum for ARCs representing all public entities and departments is proposed as a platform to facilitate shared learning, harmonisation of practices, and collective problem-solving. This forum, to be coordinated under PIAG oversight, would promote standardisation of ARC Charters, guidelines, and operational procedures, thereby enhancing the committees' effectiveness and alignment with governance norms.

In addition, the PIAG would be responsible for coordinating the training and professional development of ARC members, equipping them with the technical and ethical competencies necessary to perform their oversight responsibilities. The introduction of an ARC Management Shared Services model is also recommended, particularly for smaller entities lacking the capacity to independently sustain these functions. This shared approach would ensure consistent governance standards application across all public institutions in the province.

9.12.5 Development of Automated Monitoring Tools and Quarterly Performance Reporting

To enable real-time monitoring and follow-through on governance recommendations, the framework recommends the development and deployment of automated governance tracking tools. These tools would monitor the implementation status of recommendations issued by IAs, the AG, and ARCs across all provincial departments and public entities. The automation of this process would reduce the administrative burden, enhance transparency, and provide evidence-based insights into institutional performance.

The PIAG would be responsible for compiling consolidated quarterly performance reports drawn from these monitoring systems, which would be submitted to the EXCO and tabled in the Legislature. These reports would serve as a vital accountability mechanism, offering decision-makers a comprehensive view of governance progress and gaps at both departmental and entity levels.

9.12.6 Revision of the PFMA and TR to strengthen CG

To align public sector governance with modern CG principles, it is recommended the PFMA, and associated TR be amended to incorporate key governance practices found in the Companies Act and applied informally within the private sector. The revision should enshrine principles such as ethical leadership, independent oversight, sustainability reporting, and accountability for results.

This legal reform would provide a statutory foundation for consequence management and empower governance officers to act decisively in instances of misconduct. The harmonisation of public and private sector governance principles would help bridge current gaps in accountability and improve investor and citizen confidence in public institutions and thus improve organisational performance.

9.12.7 Review and Strengthening of Provincial CMF

In conjunction with legislative revisions, the Provincial CMF should undergo a comprehensive review to clearly define the roles and responsibilities of governance stakeholders for alignment with related legal prescripts—including accounting officers, ARCs, executive authorities, and oversight bodies. The framework should specify punishable transgression categories, clearly outline associated sanctions, and ensure alignment with Labour Law, the Disciplinary Code, and related public service legislation. To institutionalise accountability, it is further proposed a Provincial Financial Misconduct

Disciplinary Board be established, with a mandate to adjudicate cases involving serious financial misconduct and fraud. This board would operate independently from line departments and provide assurance transgressions are addressed fairly, consistently, and within set timelines.

9.12.8 PIAG Responsibility for Consolidated Governance Reporting

Finally, the PIAG should be entrusted with the preparation and submission of an Integrated Annual Governance Report covering the provincial landscape of internal audit, external audit outcomes, risk management, and compliance, as well as ethics, and forensic investigations. This consolidated report would serve as a strategic resource for the EXCO, the Provincial Legislature, and the public. It would offer holistic insights into institutional performance, systemic challenges, and reform progress. Furthermore, the report would support evidence-based decision-making, inform future training and policy priorities, and strengthen provincial alignment with national and global governance benchmarks.

9.13 Overall conclusion

This was the final chapter in this study, focussed on concluding the results and findings as well as providing recommendations. Chapter one of this study provided a broad overview of the context this study is based and contains explanations regarding the background to the study on GG, CG and consequence management in the KZNPG. The chapter also included a subsection on the problem statement, which explicitly explained the problem that motivated this research. The chapter also had sub-sections that explained the study aim and objectives and the resultant research questions. The last sections of this chapter were mainly on the significance of the study and the chapter outline of this research.

Chapter two provided an overview of governance and socio-economic developments in KZN, highlighting the province's administrative structure (including government departments and public entities) and reform efforts. It examined interventions aimed at promoting economic growth and improving governance systems. The chapter emphasised the importance of GG, CG, and consequence management. It also reviewed relevant literature and frameworks guiding the KZNPA.

Chapter three was predominantly a presentation of the literature reviewed on GG, CG, and Consequence Management in the KZNPG, providing a comprehensive overview of integrated governance within the KZNPA context in SA that determined the current CG level and consequence management in the KZNPA. Also discussed was the nature of the link

between GG, CG, and consequence management within this administrative context, the relationship of consequence management with GG and CG practices in the public sector, along with the effectiveness of existing governance strategies and frameworks in promoting GG, CG and consequence management.

Chapter four discussed the theoretical framework underpinning the study namely: the principal-agent, stakeholder, institutional, and legitimacy theories, as well as the NPM theory, which were adopted in this study.

Chapter five focussed on the research methodology. The study adopted a pragmatic, mixed-methods approach, and thus using interviews and survey questionnaires, collected data from a range of participants such as senior provincial leadership and oversight committee in charge of CG and from various respondents such as operational employees at the KZNPG and the PARC. Data analysis was conducted using TA for the qualitative and statistical analysis for the quantitative study.

Chapter six presented qualitative data and analysis of results, whereas chapter seven presented quantitative data and analysis of results on the research questions. Chapter eight discussed both the quantitative and qualitative findings in conjunction with the literature review. Both the key findings from the literature review and primary data were presented in chapter nine. The chapter also presented an integrated multi-stakeholder and consequence framework for improving GG, CG and consequence management. The framework makes several recommendations for improving governance and consequence management. Both research and policy implications were presented in the last chapter.

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APPENDICES

Appendix 1: Informed Consent Letter

Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administration of South Africa

QUANTITATIVE QUESTIONNAIRE

Presented to the
Graduate School of Business
University of KwaZulu-Natal

For the proposed research in the programme:
DOCTOR OF PHILOSOPHY IN LEADERSHIP STUDIES

By Motlalepula Ethel Radebe
Student Number: 218082603

Dear Participant

As part of my study programme: Doctor of Philosophy in Leadership Studies, I am conducting research on the title: “Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administration of South Africa”. This study seeks to identify potential linkages between corporate governance (currently applicable to private sector organisations but partially used by certain public sector institutions) and good governance in the KZN Provincial Departments, identify factors critical for improving their effectiveness, and enhance consequence management practices. Further, the research aims to propose enhancements to various good governance practices, including oversight by internal and external independent stakeholders. The research contribution is to develop a framework for effective implementation of good governance, corporate governance, and consequence management for the KZN provincial administration, which can further be considered for its rollout to public sector institutions of South Africa.

As one of the target respondents, your views and opinions are very important to this study. I hereby request that you spend some time and complete this questionnaire. It will take a maximum of 30 minutes to respond to the questions. The responses obtained will be kept confidential and strictly utilized or academic purposes only.

Thank you for your co-operation.

Name (Optional)……

Appendix 2: Questionnaire

SECTION A: BACKGROUND INFORMATION

GENDER

Male ☐ Female ☐

AGE

25 – 31 ☐ 31-40 ☐

41 – 51 ☐ 51– 60 ☐

61 – Above ☐

3. HIGHEST QUALIFICATION OBTAINED

0 Level A level B Level

Certificate ☐ Diploma ☐ Masters ☐

Matric ☐ Degree ☐ Hon ☐

Others (Specify)…… Doctorate ☐

What is your current position in the Department?

_____

Name of the Programme or Sub-Programmed in the Department?

_____

Number of years of experience working in the KZN Provincial Administration and/or the Programme attached to?

1 to 5 years ☐ 6 to 10 years ☐ 11 to 15 years ☐

16 to 20 years ☐ 21 to 25 years ☐ Over 25 years ☐

Have you been tasked with implementing consequence management to any official in the past?

Yes ☐ No ☐

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

SECTION B: QUESTIONNAIRE

Instruction: For each of the statements please indicate if you strongly agree, agree, disagree, strongly disagree or neutral.

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
A. Status of Good Governance, Corporate Governance and Consequence Management in KZN Provincial Administration					
Government has appropriate legislation to promote good governance, corporate governance, and consequence management					
Good governance and corporate governance laws and related regulations are regularly reviewed for effectiveness, and to ensure alignment with other related laws and regulations as they change					
New governance laws and regulations, policies and plans, frameworks and standard operating procedures are communicated to all employees through electronic platforms, seminars, workshops, etc					
The above prescripts are workshopped to all employees by legal, human capital departments and employees labour representative structures to ensure they are understood and complied with.					
Governance and consequence management prescripts are summarised in the local mother tongue to ensure that employees and stakeholders with no access to electronic platforms, and those that do not understand English can also embrace and comply with them.					
KZN Provincial Administration leadership (political and non-political) and the executive set the tone at the top.					
All employees strictly comply with the relevant good governance laws, policies and regulations. Action is always taken to address non-compliance					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
Each department has the independent monitoring and performance evaluation structures in place to continuously monitor compliance good governance and corporate governance prescripts.					
The department's recruitment policy requires that all new employees undergo the vetting process.					
The framework and structures to address aspects of consequence management concerning corruption, mismanagement, misconduct and non-compliance are adequate and in place.					
There is a gap in legislation to address compliance with corporate governance in public service.					
B. The link between Good Governance, Corporate Governance and Consequence Management in the Public Sector					
There is a correlation between good governance, corporate governance and the manner in which consequence management is implemented. Both concepts are closely intertwined and complementary in ensuring effective accountability.					
Corporate governance is the concept applicable to private sector institutions only.					
Good governance is not a concept with no links to private sector organisations based on the legislation.					
Corporate governance and good governance promote the principles of accountability, transparency ethical leadership and culture in the departments, financial performance, integrity, etc.					
Corporate governance and consequence management are interconnected and focuses on accountability, compliance, risk management, performance, stakeholder engagement and ethical conduct.					
Both private and public sector institutions in the KZN province are required to implement consequence management in line with the same laws and regulations.					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
There is a link between employees' ethical behaviour and effectiveness of good governance in the department.					
Corporate governance principles do not apply to public sector institutions at all.					
Effective consequence management has a positive correlation with the ethical behaviour of employees and management.					
Good governance helps promote the effective implementation of consequence management in the department.					
The current legislation provides for consequences, including disciplinary actions, legal remedies in case of financial mismanagement, fraud prevention and non-compliance with financial regulations.					
C. Monitoring and oversight on good governance, corporate governance and consequence management					
Departments have effective internal independent monitoring and evaluation structures to oversee effective governance and consequence management on an ongoing basis.					
Internal control, internal audit functions and risk management functions, legal and compliance functions as well as human capital departments are key in the promotion of good governance and consequence management in the departments.					
Internal Audit functions and risk management functions are led and directed by professionals with requisite experience and qualifications.					
The departments have a combined assurance framework in place, and it has been implemented accordingly to enhance management assurance, internal independent assurance and external independent assurance for purposes of ensuring effective good governance, corporate governance, and consequence management.					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
Departments have strong audit and risk management committees that oversee compliance with relevant laws and regulations, related prescripts governing good governance, corporate governance, and consequence management.					
The KZN administration portfolio committee for finance effectively monitors the implementation of AG and its own recommendations to enhance good governance, corporate governance, and consequence management in departments and their public entities.					
The AG and internal audit functions efficiently liaise when planning to support departments and hold them accountable for good financial management, ethical leadership, integrated planning and sustainability reporting, promotion of legal and compliance, and implementation of recommendations that they have issued.					
The AG reports to the legislature committees on matters of corporate governance, good governance and consequence management affecting departments.					
The AG and accounting officers consistently account to legislature portfolio committees on progress made to improve good governance, corporate governance, and consequence management.					
The audit and risk committees as well as legislature committees effectively hold accounting officers accountable for good governance, corporate governance and consequence management.					
The audit committee adequately supports the portfolio committee for finance in exercising their oversight responsibilities by sharing their observations on the status of good governance, corporate governance and consequence management in KZN departments.					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
Public entities and departments' audit committees should work together to ensure seamless implementation of guidelines in relation to good governance, corporate governance, and consequence management in the public service.					
The provincial audit and risk committee, AG, Provincial and National Treasuries as well as Legislature Committees has systems in place to follow up on implementation of consequence management by departments.					
The department' consequence management guidelines has the matrix of sanctions, and it has been communicated to all employees to ensure consistency					
D. Impact of Good Governance, Corporate Governance and Consequence Management					
National and Provincial Treasury have an effective system to support provincial administration, its departments and their related entities to implement good governance, corporate governance, and consequence management.					
NT and DPSA have issued impactful frameworks and guidelines to assist departments with effective implementation of good governance, corporate governance, and consequence management.					
Existing robust compliance mechanisms, consequence management strategies are applied by departments to proactively manage and mitigate the risks and ensure management's decisiveness in implementing effective consequences management.					
Good governance and corporate governance play a significant role in shaping and influencing consequence management in the departments.					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Statement	Strongly Agree	Agree	Strongly Disagree	Disagree	Neutral
Upholding good governance or corporate governance principles in the KZN Administration enhanced investor confidence, attract more new investment and has created an environment conducive for economic growth and social progress.					
Consequence management is an essential aspect of promoting accountability and combating corruption and malfeasance in KZN Provincial Administration and SA government.					
Consequence management in KZN administration is crucial for promoting accountability, responsibility, transparency, performance improvement, effective governance and addressing any government system failures.					
The current good governance and corporate governance frameworks provide the necessary structures, processes, and values to effectively manage consequences within the departments.					
Consequence management plays a role in ensuring that ethical standards are upheld by addressing breaches and promoting a culture of integrity and compliance.					
Legislation consequence management provides for severe penalties to offenders, imprisonment and fines.					
Poor governance and disregard of good financial management practices have led to illegal collapse and poor financial performance of KZN Provincial departments.					
A lack of good leadership, poor ethical culture, political interference contributed to poor governance in KZN provincial administration.					
Accounting Officers ensure sustainability of departments, demonstrate loyalty, devotion and vigorous support to the KZN Administration to deliver services to the citizens.					

Evaluation of good governance, corporate governance, and consequence management for the KZN provincial administration

Additional Comments regarding ways to improve good governance, corporate governance and consequence management for the KZN provincial administration:

_____

_____

_____

_____

_____

Appendix 3: Informed Consent Letter

Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administration of South Africa
DISCUSSION/INTERVIEW GUIDE

Presented to the
Graduate School of Business
University of KwaZulu-Natal

For the proposed research in the programme:
DOCTOR OF PHILOSOPHY IN LEADERSHIP STUDIES

By
Motlalepula Ethel Radebe
Student Number:

Dear Participant
As part of my study programme: Doctor of Philosophy in Leadership Studies, I am conducting research on the title: "Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administration of South Africa". This study seeks to identify potential linkages between corporate governance (currently applicable to private sector organisations but partially used by certain public sector institutions) and good governance in the KZN Provincial Departments, identify factors critical for improving their effectiveness, and enhance consequence management practices. Further, the research aims to propose enhancements to various good governance practices, including oversight by internal and external independent stakeholders. The research contribution is to develop a framework for effective implementation of good governance, corporate governance, and consequence management for the KZN provincial administration, which can further be considered for its rollout to public sector institutions of South Africa.

As one of the target participants, your views and opinion are very important to this study. I hereby request that you spend some time and complete this discussion document in

preparation for the upcoming interview. The responses obtained will be kept confidential and strictly utilised or academic purposes only.

Thank you for your co-operation.
Name (Optional)……

UNIVERSITY OF KWAZULU-NATAL
GRADUATE SCHOOL OF BUSINESS AND LEADERSHIP

Doctor of Philosophy in Leadership Studies
Research Project
Researcher: Motlalepula Ethel Radebe
Supervisor: Prof. Jobo Dubihlela

CONSENT

I …… (Full names of participants) have been informed about the study entitled “Evaluation of good governance, corporate governance, and consequence management in KZN Provincial Administration of South Africa” by Motlalepula Ethel Radebe.

I understand the purpose and procedures of the study and the interview that will be conducted.

I have been allowed to ask 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 any negative consequence.

I have been informed about non-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 email her at [redacted]

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

Appendix 4: Interview Questions

SECTION A: BACKGROUND INFORMATION

GENDER

Male ☐ ☐ Female

AGE

25–31 ☐ 31-40 ☐

41–51 ☐ 51–60 ☐

61 – Above ☐

3. HIGHEST QUALIFICATION OBTAINED

0 Level A level B Level

Certificate ☐ Diploma ☐ Masters ☐

Matric ☐ Degree ☐ Hon ☐

Others (Specify)..... Doctorate ☐

What is your current position in the Department?

_____

Name of the Programme or Sub-Programmed in the department?

_____

Number of years of experience working in the KZN Provincial Administration and/or the Programme attached to?

1 to 5 years ☐ 6 to 10 years ☐ 11 to 15 years ☐

16 to 20 years ☐ 21 to 25 years ☐ Over 25 years ☐

SECTION B: INTERVIEW GUIDE

How would you define good governance in the KZN Provincial Administration, taking into consideration, your current responsibilities as one among those entrusted to promote its effectiveness?

Corporate governance is a concept known to be more applicable to private sector organisations. According to your observations, is it applicable to public sector institutions? Where and how in the KZN Administration is it being applied and why? Is there any distinction or a link between good governance and corporate governance?

4. Consequence management is a concept recently emphasised as critical, and its effectiveness is considered an element of measure for effective governance in the public and private sector institutions. What is your opinion in this regard; and your understanding of this concept as it relates to promoting good governance or corporate governance?

5. Are the current labour laws and regulations, policies, and frameworks adequate to support consequence management practices? Comment on their congruence with the Justice System practices and the impact thereof on the effectiveness of consequences management.

6. The PFMA No.1 of 2005 (for public sector institutions) and the Companies Act of 2008 (for private sector institutions) are legislations issued after the Constitution of the Republic of South Africa, to promote good and corporate governance respectively. All these legislative documents pronounce the leadership's role in accountability, transparency, ethical leadership, ethical culture within the organisations, risk management, regulatory compliance, and culture of integrity, to name a few. Did the implementation of this legislation gained traction since they were promulgated to achieve the above factors? Your comments should focus on the status thereof during the period 2020/21 to 2023/24 financial years.

7. The same legislation guides action that organisational leaders need to take in case of non-compliance. Further, regulations (e.g. PFMA regulations, etc) were provided to those charged with enforcing good governance and corporate governance to ensure that there is consequence management. What is the status of implementation in the KZN provincial administration or your department?

8. Frameworks and/or other guidelines for effective implementation of good, corporate governance and consequence management may have been developed by the national government and implemented in the KZN provincial departments. Comment on the effectiveness of any such prescripts for implementation transversally in the KZN administration or within the department.

9. Monitoring and evaluation are other critical processes for ensuring effective good governance, corporate governance, and consequence management in public sector institutions. To this end, independent oversight committees such as the Audit and Risk Committees, Legislature oversight Portfolio Committees for various departments, departments such as National and Provincial Treasuries, Office of the Presidency/Office of the Premier, department of Public Service and Administration; Chapter 9 institutions such as the Office of the Public Protector, Auditor General South Africa, etc were established and plays a big role in evaluating effectiveness of governance practices (focusing on financial and non-financial matters) in public sector institutions as well as implementation of consequence management. How effective are these structures in the KZN Provincial Administration?

10. Which areas do you believe require improvement for the successful implementation of the current prescripts issued to improve good governance, corporate governance, and consequence management in KZN Administration?

11. Further comment on interventions you believe require the national government's attention to enhance good governance and effective consequence management in the provincial administration, particularly on matters of national competency.

12. An organisation's financial sustainability or good financial health is among the factors contributing to good governance or corporate governance. Comment on the KZN Provincial Administration or department status, including areas of improvement in financial management.

13. If you have strategies, policies, frameworks or any other related prescripts to direct good governance and consequence management practices, do you believe that they are adequate and effective to address existing challenges and detect any future challenges about:

13.1 Poor Integrity management;

13.2 Increasing allegations of fraud and corruption;

13.3 Unethical leadership practices and political interference;

13.4 Alleged reported incidents of lack or poor accountability;

13.5 Poor financial management practices;

13.6 Ineffective oversight practices;

13.7 Ineffective performance monitoring and evaluation systems and processes;

13.8 Poor strategy and performance planning processes;

13.9 Alleged incidents relating to non-compliance with laws and regulations;

13.10 Poor control environment (including the IT related issues);

13.11 Lack of or poor risk management practices;

13.12 Inadequate capacity in the KZN Administration to address all the above?

14. Do the departments have effective internal governance structures to manage the aforementioned challenges daily throughout the implementation of their strategies and operational activities?

15. Any other issues relating to stakeholders' (those that may not have been mentioned above) contribution to the sustainability of the KZN Provincial Administration, any form of influence by external parties (local, national, or international based on inter-governmental or international relations Acts, policies, and frameworks) over the KZN Administration operations and highlights about positive contributions by the boards of Public Entities established by various departments, independent oversight committees (national and provincial) to enhance good governance, corporate governance and consequence management?

Appendix 5: Gatekeepers Letters



KWAZULU-NATAL PROVINCE
TREASURY
REPUBLIC OF SOUTH AFRICA

DIRECTORATE: HEAD OF DEPARTMENT

P.O. Box 3613, PIETERMARITZBURG, 3200
Treasury House, 145 Chief Albert Luthuli Street, Pietermaritzburg, 3200
Tel: 033 897 430/4583 Fax: 033 342 2486
Website: www.kzntreasury.gov.za
Email address:carol.coetzee@kzntreasury.gov.za/lungile.ngcobo@kzntreasury.gov.za

29 April 2024

To whom it may concern

The KZN Provincial Treasury Department has considered a request from Motlalepula Ethel Radebe, a PhD in Leadership Studies at the University of KwaZulu-Natal, to use the Department as her study site for research on the "Evaluation of good governance, corporate governance and consequence management in the KwaZulu Natal Provincial Administration of South Africa".

I am aware that the study will take place during office hours within the Department, for which she will be collecting data through a questionnaire. I am also aware that she will be conducting interviews with staff as well as various stakeholders of the Department, including some members of the Audit and Risk Committee. I understand that this project also involves accessing governance and other related reports published by the Department on behalf of the KZN Provincial Administration during the last three financial years (2020/21 – 2022/23) forming study focus period, and that all such data will be provided to her in a manner which ensures confidentiality of the participants/respondents.
The student has been assured our utmost cooperation towards achieving her academic goals; the outcome which we believe may help this Department improve its all-good governance, corporate governance oversight related programs, including consequence management practices. Further, she has been reminded of the ethical considerations and regulations when conducting this research.

I support the conduct of this research in this organization.

Sincerely,

[redacted]

30 April 2024

Ms Carol Coetzee
Head of the Department

Date:

KWAZULU-NATAL PROVINCE
EDUCATION
REPUBLIC OF SOUTH AFRICA

OFFICE OF THE HEAD OF DEPARTMENT

Private Bag X 9137, PIETERMARITZBURG, 3200
Anton Lembede Building, 247 Burger Street, Pietermaritzburg, 3201
Email: buyi.ntuli@kzndoe.gov.za Tel: 033 392 1051
Ref No.: 2/4/8/219
Enquiries: Mrs B. T. Ntuli

Mrs Motlalepula Ethel Radebe
7 Columbia Drive
Waterfall
DURBAN
4001

Dear Mrs Radebe

PERMISSION TO CONDUCT RESEARCH IN THE KZN DoE INSTITUTIONS

Your application to conduct research entitled: **"EVALUATION OF GOOD GOVERNANCE, CORPORATE GOVERNANCE AND CONSEQUENCE MANAGEMENT IN THE KZN PROVINCIAL ADMINISTRATION OF SOUTH AFRICA"**, in the KwaZulu-Natal Department of Education institutions has been approved. The conditions of the approval are as follows:

1. The researcher will make all the arrangements concerning the research and interviews.
2. The researcher must ensure that Educator and learning programmes are not interrupted.
3. Interviews are not conducted during the time of writing examinations in schools.
4. Learners, Educators, Schools and Institutions are not identifiable in any way from the results of the research.
5. A copy of this letter is submitted to District Managers, Principals and Heads of Institutions where the Intended research and interviews are to be conducted.
6. The period of investigation is limited to the period from **09th July 2024 to 31st December 2027**.
7. Your research and interviews will be limited to the schools you have proposed and approved by the Head of Department. Please note that Principals, Educators, Departmental Officials and Learners are under no obligation to participate or assist you in your investigation.
8. Should you wish to extend the period of your survey at the school(s), please contact Mrs Buyi Ntuli at the contact numbers above.
9. Upon completion of the research, a brief summary of the findings, recommendations or a full report/dissertation/thesis must be submitted to the research office of the Department. Please address it to The Office of the HOD, Private Bag X9137, Pietermaritzburg, 3200.
10. Please note that your research and interviews will be limited to schools and institutions in KwaZulu-Natal Department of Education.

[redacted]

Mr G.N. Ngcobo
Head of Department: Education
Date: 09 July 2024

GROWING KWAZULU-NATAL TOGETHER

KWAZULU-NATAL PROVINCE
COMMUNITY SAFETY AND LIAISON
REPUBLIC OF SOUTH AFRICA

DIRECTORATE:
Office of the Head of Department

Private Bag X9115, PIETERMARITZBURG, 3200
178 Jabu Ndlovu Street, Pietermaritzburg, 3201
Tel: 033 341 9328 Fax: 033 341 9411 Glen.Xaba@kzncsafety.gov.za

29 April 2024

To whom it may concern

The Department of Community Safety and Liaison has considered a request from Motlalepula Ethel Radebe, a PhD in Leadership Studies at the University of KwaZulu-Natal, to use the Department as her study site for research on the "**Evaluation of good governance, corporate governance and consequence management in the KwaZulu Natal Provincial Administration of South Africa**".

I am aware that the study will take place during office hours within the Department, for which she will be collecting data through a questionnaire. I am also aware that she will be conducting interviews with staff of the Department. I understand that this project also involves accessing governance and other related reports published by the Department on behalf of the KZN Provincial Administration during the last three financial years (2020/21 – 2022/23) forming study focus period, and that all such data will be provided to her in a manner which ensures confidentiality of the participants/respondents.

The student has been assured our utmost cooperation towards achieving her academic goals; the outcome which we believe may help this Department improve its all-good governance related programs, including consequence management practices. Further, she has been reminded of the ethical considerations and regulations when conducting this research.

I support the conduct of this research in this organization.

[redacted]

Ms Glenrose P. Xaba-Makhetha
Head of the Department
KZN Department of Community Safety and Liaison

03/05/2024
Date:

1

KWAZULU-NATAL PROVINCE
TRANSPORT
REPUBLIC OF SOUTH AFRICA

DIRECTORATE:

Private Bag X9043, PIETERMARITZBURG, 3200 — Office of the Head: Transport

KKOS MHLABUNZIMA MAPHUMULO HOUSE
172 Burger Street, PIETERMARITZBURG, 3201

Tel: (27)(33) 355 8608
Fax: (27)(33) 355 8021

E-mail: pa.hod@kzntransport.gov.za

29 April 2024

To whom it may concern

The Department of Transport has considered a request from Motlalepula Ethel Radebe, a PhD in Leadership Studies at the University of KwaZulu-Natal, to use the Department as her study site for research on the "**Evaluation of good governance, corporate governance and consequence management in the KwaZulu Natal Provincial Administration of South Africa**".

I am aware that the study will take place during office hours within the Department, for which she will be collecting data through a questionnaire. I am also aware that she will be conducting interviews with staff as well as various stakeholders of the Department. I understand that this project also involves accessing governance and other related reports published by the Department on behalf of the KZN Provincial Administration during the last three financial years (2020/21 – 2022/23) forming study focus period, and that all such data will be provided to her in a manner which ensures confidentiality of the participants/respondents.

The student has been assured our utmost cooperation towards achieving her academic goals; the outcome which we believe may help this Department improve its all-good governance related programs, including consequence management practices. Further, she has been reminded of the ethical considerations and regulations when conducting this research.

I support the conduct of this research in this organization.

[redacted]

Mr JS Mbhele
Head of the Department
KZN Department of Transport

HEAD : KZN TRANSPORT
Inkosi Mhlabunzima Maphumulo House
172 Burger Street, Pietermaritzburg 3201
2024 -04- 30
Republic of South Africa
Private Bag X9043
Pietermaritzburg 3200

DATE:

Appendix 6: Language Editing Certificate

Helen Richter
Advanced Editing & Proofreading
[redacted]

27 November 2025

To whom it may concern

CERTIFICATE OF EDITING & AUTHENTICATION

I have proofread and language edited the PhD dissertation titled:

"Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal Provincial Administrations of South Africa"
by

Motlalepula Ethel Radebe

To the best of my knowledge, the work is free of spelling, grammar, structural and stylistic errors and the contents are certified as the author's own work.

With thanks.

[redacted]

H. S. Richter

Appendix 7: Ethical Clearance

UNIVERSITY OF KWAZULU-NATAL
INYUVESI YAKWAZULU-NATALI

12 July 2024

Motlalepula Ethel Radebe (218082603)
Grad School of Bus & Leadership
Westville Campus

Dear ME Radebe,

Protocol reference number: HSSREC/00007232/2024
Project title: Evaluation of good governance, corporate governance and consequence management in KwaZulu-Natal provincial administration of South Africa
Degree: PhD

Approval Notification – Expedited Application

This letter serves to notify you that your application received on 16 May 2024 in connection with the above, was reviewed by the Humanities and Social Sciences Research Ethics Committee (HSSREC) and the protocol has been granted **FULL APPROVAL.**

Any alteration/s to the approved research protocol i.e. Questionnaire/Interview Schedule, Informed Consent Form, Title of the Project, Location of the Study, Research Approach and Methods must be reviewed and approved through the 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.

Incidents of adverse events and serious adverse events (AEs and SAEs) should be reported in writing to HSSREC, the study sponsors, and any regulatory authority (where appropriate), within 7 working days of the occurrence for local sites and 14 days for all other South African sites.

This approval is valid until 12 July 2025.
To ensure uninterrupted approval of this study beyond the approval expiry date, a progress report must be submitted to the Research Office on the appropriate form 2 - 3 months before the expiry date. A close-out report to be submitted when study is finished.

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

Yours sincerely,

[redacted]

Professor Dipane Hlalele (Chair)
/nng