



**University of Fort Hare**  
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**AN INVESTIGATION OF RECORD-KEEPING AS A CATALYST IN  
ENSURING ACCOUNTABILITY AND TRANSPARENCY. A CASE  
STUDY OF THE PROVINCIAL DEPARTMENT OF BASIC EDUCATION  
IN THE EASTERN CAPE.**

**BY**

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**A RESEARCH DISSERTATION SUBMITTED IN FULFILLMENT OF THE  
REQUIREMENTS FOR THE DEGREE OF MASTER OF ADMINISTRATION  
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## ABSTRACT

Not all documents are records. One of the central concerns of contemporary governance is the reduced or complete lack of accountability among public officials when rendering public services. In the absence of accountability and records, corruption thrives. This research examines the relationship that exists between transparency, accountability and record keeping in order to find the effect that records has; in terms of producing positive audit outcomes and in eliminating corrupt activities by public official/s. Since the transition to democracy in South Africa, the new constitution demands transparency and accountability on matters of governance supported with available information (records). Various pieces of legislation in South Africa are available in support of timely, accessible and accurate information in pursuit of official duties.

The difficulty in ensuring an effective record keeping creates an opportunity for governance, transparency and accountability to fail. The essence of this research undertaking was motivated by the fact that, absence of records (*which has a negative effect in achieving clean audits*) renders governance chaotic and infringes on the democratic principles enshrined in the Constitution such as accountability and transparency.

The purpose of the study was to investigate the practice of record keeping in the Eastern Cape Provincial Department of Basic Education (ECDoE) in ensuring accountability and transparency. This research undertaking was guided by the following three research questions: (1) what is the legal/normative framework that governs record keeping in South African public service? (2) How does ECDoE practice record-keeping in ensuring accountability and transparency? And (3) how does the practice of ECDoE's record-keeping compare with the requirements of the legal/normative framework?

After all the gathering of information from different sources, it is therefore recommended that the ECDoE send its employees for records management courses and there must be strict adherence to legislation and recommendations made by the Auditor General in his last audit report for the department. During the conduct of this research undertaking, these are the findings that emerged from the study: at the ECDoE (1) There is no adequate training provided to employees in record keeping. (2) There are ineffective internal control systems.

(3) There is no risk management contingency plan. (4) There is no proper record keeping. (5) There is non-compliance with legislation by officials. (6) There is no strong or effective leadership. (7) There is shortage of staff and qualified personnel. (8) Lack of commitment to excel. (9) No significant corrective action undertaken to eliminate past inaccuracies. (10) There is absence of following up on recommendations made by the external audit.

Lastly, the researcher accepts the arguments raised by the different authors about record keeping, transparency and accountability in that: there can be no accountable and transparent government without an effective record-keeping in place. Records are vital sources of evidence admissible to any institution be it a court of law or standing committees should clarity be required.

**Key words:** accountability, transparency, record-keeping, evidence and compliance.

## DECLARATION

I, **Majama Ntontela**, hereby declare that this mini-dissertation submitted to the University of Fort Hare for the Degree of Masters in Public Administration has never been previously submitted by me for a degree at this or any other university, that this is my own work in design and execution and that all material contained therein has been duly acknowledged.

Signed.....

Date.....

## DEDICATION

This dissertation is highly dedicated to my beloved deceased parents, Xoliswa Vivian Ntontela (*Nee Mpobole*) and Mteteli Mathews Ntontela, who sacrificed all means to ensure that I am who, what and where I am today.

I also dedicate this work to my precious sisters for their persistent support: Ms. Xolelwa Ntontela and Ms. Asiyena Zintle Ntontela.

## **ACKNOWLEDGEMENT**

I would like to thank the Almighty God, who protected me and made it possible for me to complete this study. Thank you My Dear Lord: you are indeed the source of my strength.

For this work to come to its fruition, I wish to extend my gratitude to my supervisor, Prof Naidu for his illuminating references which I found to be of value to this research. His intellectual, professional guidance, commitment and supervision to the completion of this study are immeasurable and are extremely appreciated. Without his motivation and encouragement this research would not have been completed.

To all the respondents in the Eastern Cape Provincial Department of Basic Education for their time and input into this research, even though it was conducted at a very busy time, please receive my sincere gratitude and appreciation.

## **ABBREVIATIONS**

AG	Auditor General
BAS	Basic Accounting System
DORA	Division of Revenue Act
ECDoE	Eastern Cape Department of Basic Education
NARS	National Archives and Records Services
PAIA	Promotion of Access to Information Act
PAJA	Promotion of Administrative Justice Act
PFMA	Public Finance Management Act
RSA	Republic of South Africa
SCOPA	Standing Committee on Public Accounts

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## **CHAPTER ONE**

### **INTRODUCTION AND BACKGROUND OF THE STUDY**

#### **1.1 INTRODUCTION**

This introductory chapter outlines the background and orientation to the study. South African government departments' are under increasing pressure not only to comply with good governance legislation, but also the constitutional principles of accountability and transparency. Thurston (1996:2) observed that, there is a link between effective records management and enhanced public service delivery.

Records provide evidence of decisions, actions and interactions between government, service providers and citizens. Without legitimate records in place, fraud cannot be proven, meaningful financial audits cannot be carried out, and government actions are not open to review (Health Service Circular 1999:9). Records are useful documents that any individual, government department, Auditor-General (AG) and information specialists need as evidence to verify finance and programme information. Without any form of record (digital or paper), it seems difficult if not impossible to achieve accountability. Records are usually given preference over human memory, because human memory tends to be biased and subjective.

Transparency ensures that information is available that can be used to measure the authorities performance and to guard against any possible misuse of public funds. In this sense, transparency serves to achieve accountability, which means that authorities can be held responsible for their actions. Without records to document the execution of official duties, transparency and accountability seems impossible if not difficult to be achieved and to hold any individual accountable for the services rendered. Above all, trust will be broken between the government and citizens.

#### **1.2 PURPOSE OF THE STUDY**

The purpose of the study is to investigate the practice of record keeping in the Eastern Cape Provincial Department of Education (ECDoE) in ensuring accountability and transparency.

### **1.3 BACKGROUND OF THE STUDY**

This section describes the South African legal framework that governs record-keeping. The Republic of South Africa Constitution Act No 108 of 1996: Section 195 (1) (f) stipulates that public administration must be accountable and transparent. Accountability and transparency can only happen if;

- The public, to which governmental bodies are accountable to, has ready access to all information that underpins the decision-making processes of governmental bodies.
- The Office of the Auditor-General has ready access to information on the financial transactions entered into by governmental bodies to enable it to report to the public on the spending of their tax monies.

The legal framework in South Africa (*The RSA Constitution, Public Finance Management Act, Treasury Regulations, Promotion of Access to information Act, Promotion of Administrative Justice Act and the National Archives and Records Service Act* ). These Acts ensures that proper record keeping is essential for clear and accountable financial management. Without accurate records of actual income and expenditure, the process of preparing budgets can become meaningless. Poor record keeping affects the entire accounting function, with the result that reporting and auditing become virtually impossible. Corruption and fraud become difficult to detect. In fact, the absence of reliable records is enablers for corruption and fraud. Virtually all approaches to improve financial management rely upon more efficient use of information, but these approaches cannot succeed if financial records are badly managed. Records provide a reliable, legally verifiable source of evidence of decisions and actions. Accurate and reliable financial information can help managers to make informed and appropriate decisions. This research study will examine the practice of record keeping in relation to the normative/ legal framework.

### **1.4 STATEMENT OF THE RESEARCH PROBLEM**

The embattled Eastern Cape Department of Education (ECDoE) has failed to submit crucial documents to the Auditor General (AG) to back up payments worth billions being made during the last financial year. The department was awarded a disclaimer for 2010/11 for not submitting

crucial financial documents for audit. The unavailability of documentation is tantamount to fraudulent activities. This research study will attempt to investigate the practice of record keeping in the ECDoE and examines to what extent the practice ensures transparency and accountability.

## **1.5 RESEARCH OBJECTIVES**

- To examine the legal/normative framework that governs record keeping in the South African public service.
- To examine the practice of record keeping in the Department of Education in ensuring accountability and transparency
- To compare the practice of record keeping of the Department of Education with requirements of the legal framework that governs record keeping.

## **1.6 RESEARCH QUESTIONS**

### **Research Question 1**

- What is the legal/normative framework that governs record keeping in South African public service?

### **Research Question 2**

- How does the Department of Education practice record-keeping in ensuring accountability and transparency?

### **Research Question 3**

- How does the practice of the Department of Education's record-keeping compare with the requirements of the legal/normative framework?

## **1.7 SIGNIFICANCE OF THE STUDY**

The study endeavours to provide policy makers and government officials with evidence and recommendations that will contribute towards finding solutions to the identified problem (absence of records) which has a negative effect in achieving clean audits, accountability and transparency.

## **1.8 DELIMITATIONS TO THE STUDY**

The problem of public officials who are unaccountable affects every citizen in all nine provinces of South Africa. The researcher would have liked to investigate other provinces, but study will be confined exclusively to the Provincial Department of Education in the Eastern Cape.

## **1.9 LIMITATIONS OF THE STUDY**

Like any study, the present study is limited by the fact that the researcher has limited experience on how government extensively works and it is limited by the financial constraints and the limited availability of time to finish the research project for a larger sample size. Due to the sample size and contextual differences the findings will not be generalizable.

## **1.10 ETHICAL CONSIDERATIONS**

In conducting the study, the researcher will adhere to the spirit of research ethics. First, the researcher will ensure that respondents' privacy will not be invaded and that no harm will be caused. Secondly, the researcher will inform participants that the research is voluntary and that they can withdraw at any time. Furthermore, clear and accurate information about the research will be given to participants prior to commencing with the research, that is, why is the research being conducted. Other ethical considerations such as plagiarism will also be avoided.

## 1.11 DEFINITION OF KEY TERMS

**Accountability:** Gray *et al* (1996:38) it's the duty to provide an account or reckoning of those actions for which one is held responsible. Accountability involves two responsibilities: the responsibility to undertake specific action and the responsibility to provide account to those actions.

**Audit:** is an independent validation of a transaction or of representations by the management of an entity. (Bhana 2008:1).

**Record:** it is a document regardless of form or medium created, received, maintained and used by an organisation (public/private) or an individual in pursuance of legal obligations or in the transaction of business, of which it forms a part or provides evidence. (IRMT 1999:5).

**Transparency** it is the ready, unobstructed access to, and availability of, data and information from public as well as private sources that is accurate, timely, relevant and comprehensive.

## 1.12 STUDY PLAN

The study is organized into five chapters as follows:

**Chapter One:** this chapter set out to introduce and provide a general orientation, problem statement and research questions, purpose, objectives, significance, delimitation of the study and definition of key terms.

**Chapter Two** provides an in-depth literature review about records' role in ensuring accountability and transparency. Different authors have written about records' role and accountability and this section will reveal previous studies and working papers presented before. The literature review will be used for the design of a conceptual framework for the study.

**Chapter Three:** The third chapter will present the research methodology used in this study. Two principal methods will be used to get information, namely, the qualitative and the quantitative research methods.

**Chapter Four:** this chapter presents analyses and interprets data collected using the methodology described in chapter three (3). Sampling procedures, data collection techniques and data analysis methods used in the chapter will also be discussed and justified

**Chapter Five:** this chapter summarises the study, concludes based on the findings and provides practical recommendations for improving the maintenance of record keeping in the Provincial Department of Education in the Eastern Cape.

### **1.13 CONCLUSION**

Record keeping is a fundamental and core activity of public sector management. Without records there can be no accountability and no rule of law. Public servants require information in order to discharge their official duties and responsibilities efficiently, effectively and in a transparent manner.

The next chapter provides the literature review.

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.1 INTRODUCTION**

The previous chapter introduced the reader to the study. This chapter provides a literature review of record-keeping in the public sector; it investigates record-keeping efficacy in ensuring accountability and transparency. Marshall & Rossman (2006:42) explains that a literature review is a “thoughtful and logical discussion of related literature which builds a logical framework for the research and locates it within a tradition of enquiry and context of related issues”. The review of literature will help in developing emerging conceptual questions for the research study.

De Jager (2006/07:3) contends that the "beginning of the 21st century can be described as the era of accountability, transparency and good governance, specifically in the area of auditing in the public sector". An accountable government in public administration is an indispensable requirement for a democratic state (Cloete, 1996: xi). Cloete further observed that there's an increasing pressure on public officials to demonstrate a high level of accountability concerning the use of public funds. Increased accountability is a requisite for a good democracy and for improved service delivery. Improved financial management forms the cornerstone of improved service delivery and outputs in the public sector.

#### **2.2 FINANCIAL MANAGEMENT AND ACCOUNTABILITY THROUGH RECORD-KEEPING**

Although South Africa has since 1994, developed an impressive compendium of financial management policies and regulations, the public expenditure management has and still remains a challenge. Access to records provides for transparency and accountability of a state. According to Chiyemba (2011) records management supports accountability by providing accurate information and evidence of an event, as well as administration by providing an audit trail in performance of an action. Miller (1999) observed that one of the reasons for keeping records is to provide evidence for operational activity and for meeting accountability needs. Both these authors are of the view that, it's virtually impossible to account by an official if there are no records provided as records are the source of clarity and a transparent administration.

In the ECDoE, there is a daunting task to effectively render accountability due to the absence of records. The departments gets criticised yearly by the AG as the department's activities are always conducted under the veil of secrecy just like in the apartheid regime. This research study intends to investigate this problem systematically.

### **2.3 RECORD KEEPING AND FINANCIAL ACCOUNTABILITY**

The foundation for financial accountability is based on records. When managed in a way that ensures their integrity and authenticity through time, records allow employees to account to their managers, permit managers to account to the heads of government institutions and help the heads to account to elected officials. Without records there can be no accountability framework and without an accountability framework there can be no responsible and transparent government. Accountability requires the systems of reporting and controls in an organisation to be appropriate and transparent. At the base of many of these systems lies the basic system of record keeping (Ngoepe 2004:3). The mechanisms for accountability within the government entity cannot work properly without proper record-keeping practices. Records are the primary means by which governmental bodies can justify their actions and inactions. Furthermore records are the organisational assets of any business as records document activities and provide an audit trail, especially in establishing who did what, why and when. For example records can divulge the financial activities undertaken. Without meaningful financial records, audits cannot be carried out, fraud cannot be proven and those responsible for the financial management cannot be held accountable for their actions (Mnjama 2004).

Poor record-keeping affects the entire accounting function, with the result that reporting and auditing may become virtually impossible. Without accurate records of actual income and expenditures, the process of preparing budgets can become almost meaningless. In fact, the absence of reliable records is enablers for corruption and fraud. Virtually all approaches to improve financial management rely upon more efficient use of information, but these approaches cannot succeed if financial records are badly managed. Records provide a reliable, legally verifiable source of evidence of decisions and actions. This financial reporting can only be attained through proper record keeping. In this regard the primary value of a record-keeping is to act as a control system that reinforces other control systems such as internal and external audits.

## 2.4 IMPORTANCE OF RECORD KEEPING IN THE PUBLIC SECTOR

Shepherd & Yeo (2003: xi) assert that, every organisation needs records. Organisations use records in the conduct of current business, to enable decisions to be made and actions taken. Records provide access to precedents of previous work and thus save time and money by eliminating the need to create records afresh. Records are also kept to guard against fraud and to enable organisations to protect their rights and assets at law. Above all, organisations also use records to support accountability, when they need to prove that they have met their obligations or complied with best practice. Organisations are accountable in many ways: they must meet legal, regulatory and fiscal requirements, and undergo audits and inspections of various kinds; and they must be able to provide explanations for decisions made or actions taken. Therefore, the use of records is the primary means by which organisations can defend their actions if they are called to account for their actions.

Langseth *et al* (1997: 23) noted that, the World Bank acknowledges the need for the values of integrity, accountability and openness to be promoted, whereby public officials are held to account for their decisions and actions, which are subsequently open to public scrutiny and debate. “[S]haring [public] information with civil society” represents a ‘significant step in ensuring transparency and accountability in government’.

Sherer & Kent (1983:192) today, the more important issues of public accountability are concerned with the efficiency and effectiveness of the public expenditure (government’s budget). The accountability of the government for its expenditure is important because of the size of that expenditure and because it is funded by taxpayers’ money. Public accountability is concerned with the four (4) specific criteria for government expenditure; it should be spent according to Parliament’s stated wishes; it should not be used for wasteful or extravagant purposes; it should be administered and monitored efficiently by Departments and officials; and it should be used for sound projects which achieve the government’s stated objectives.

Records provide citizens with an opportunity to track the activities of their government. Access to information is seen as a necessary part of a healthy democracy. Bhana (2008:7) refers to record-keeping as an enabler of good governance since, without it, things like auditing and

financial management are impossible to be achieved. The advantages of proper record-keeping are:

- It protects the interests of the government,
- It demonstrates the cost and impact of expenditure,
- It enables review of processes and decisions,
- It helps in research and development activities, and lastly
- It enables consistency and continuity of government activities.

Shepherd (2006:10) remarked that records which are managed as part of an appropriate record-keeping programme will help the organisation to conduct business in an efficient, accountable manner, deliver services consistently, support managerial decision making and transparent policy formation and ensure continuity in policy execution, management and administration. To enable governmental bodies to function properly, government has a responsibility to ensure that they create and have access to complete and credible records to enable the decision-making process to be in the best interest of the public. The effective management of records ensures that sound decisions can be made based on full, accurate and up-to-date information, and ensures that the rationale for, and the impact of, those decisions can be traced, scrutinised and justified as necessary.

## **2.5 PREVENTION OF FRAUD AND CORRUPTION THROUGH RECORD-KEEPING**

Where public figures or civil servants are under scrutiny for breaches of systems or regulations or even corruption, much of the evidence will be provided by records. Mnjana (2003:2) reasons that there is a direct link between poor record-keeping practices and corruption. He argues that among other root causes of corruption is the lack of good record-keeping practices and failure by government to institute measures that will ensure records are well managed such as taking staff for the records management courses or training.

According to Thurston (2005) and Bhana (2008) government accountability is an initiative that needs to be supported by an availability of reliable and accessible information. It is with proper, effective and efficient record-keeping in the public sector that the government body is able to

properly account as informed by available and accessible records. According to Palmer (2000:65), authentic and reliable records can serve as evidence to identify abuse, misuse and non-compliance with financial institutions and other laws and regulations. Records provide verifiable evidence to fraud that can lead investigators to the root cause of corruption. Many corruption cases are thrown out of the courts because of a lack of evidence. This can be attributed to a lack of effective record-keeping systems.

Palmer (2000:65) emphasises that records themselves can serve to detect fraud and recover the loss. For example, discrepancies can be detected mostly in the process of scrutinising records. Since corruption creates an environment that allows opportunities to commit fraud, once fraud is detected, records can provide a trail for investigations to track the root of corruption. However, for records to be useful in this capacity, they must be well managed and accessible. The absence of those records makes it difficult if not impossible to trace the trail of funds in which in most cases, accused officials involved in corruption are not charged because there are no records to support the accusations being levelled against them. A classical recent example will be that of Buffalo City Metropolitan Municipality officials: Mayor Zukiswa Ncitha and her deputy Temba Tinta. Both were dismissed from their official duties after they were seen as liabilities following their involvement in the controversial Nelson Mandela memorial funeral scandal, where R5.9 million meant for memorial service events for the late former president (Mr Nelson Mandela) was misappropriated.

Records therefore play a vital role in providing evidence in corruption related cases, provided that they are readily accessible, accurate, authentic and reliable. This can only be achieved when there are sound record-keeping systems. Records are clearly the key element in supporting accountability and revealing fruitless and wasteful expenditure. In other words, the management of records enables government to operate in a transparent fashion and to be able to account to the public who brought it into power.

The Prevention and Combating of Corruption Activities Act, 2004 is aimed at preventing and combating corrupt activities and provides for specific requirements for reporting corruption. Fraud and corruption can jeopardise the bright future of government entities and weaken service delivery in most government departments. Record-keeping is necessary in carrying out meaningful audits and reviewing government actions. It is mostly with reliable, authentic and

accurate records that a government entity can track and charge a person responsible for activities considered as fraudulent and corrupt. However without complete and accurate records, everything might be considered allegations which are difficult to prove.

This research study will investigate how ECDoE delegates people with the necessary dexterity in both record keeping and financial management, as record keeping is an essential element in promoting an effective and efficient service delivery.

## **2.6 THEORETICAL FRAMEWORK**

The main purpose of this research undertaking was to highlight the importance of record keeping in ensuring accountability and transparency in South Africa's 21 years of democracy. No democratic state can render any transparent and accountable government without properly documenting its activities. Weber has been the foremost advocator of bureaucracy which is basically public administration. One of the most important activities of the bureaucracy is the recording of activities, of which records need to be managed effectively for them to be used for both administrative and political accountability as well as any dimension of accountability such as professional or legal accountability.

Max Weber is often considered as the main adherent to the theory about bureaucracy as efficiency. Kuye *et al* (2002:193) argues that accountability emanates from bureaucratic, legal, financial, political and ethical responsibility and should include all these dimensions. It is evident that accountability forms part of the founding principles of public administration and need to be espoused and practiced by the leadership within the public sector and by all political office-bearers and public officials. One can argue that sound ethical behaviour and accountability of public officials are the prerequisites to and underpin public trust, as a keystone of good government.

Public administration has to take place according to Max Weber's bureaucratic characteristics, which include division of labour according to skills and authority, responsibility defined by administrative regulations, centralization of authority and keeping of written records for the sake of government's continuity. This is because the whole notion of efficiency and effectiveness in the public sector involves strict adherence to procedures and regulations.

Conceptual questions that emerge from literature review to inform the research study are as follows: The first set of questions relate to research question 1

### **Research question 1**

1. What is the legal/normative framework that governs record keeping in the South African public service?
  - 1.1 What are the official purpose and claims of key pieces of legislations related to record keeping?
  - 1.2 What are the conceptual limitations, gaps/blind spots in the legislations related to record keeping?

The second set of questions relate to research question 2.

### **Research question 2**

2. How does the department of Education practice record-keeping in ensuring accountability and transparency?
  - 2.1 How do officials perceive and understand key concepts and legislation related to record keeping?
  - 2.2 What are the challenges of keeping records in the department?
  - 2.3 What are the mechanisms to promote record-keeping to ensure accountability and transparency?

These analytical questions will inform the design of the research instruments, and will guide the analysis of the data.

## **2.7 CONCLUSION**

The researcher tried by all means to enlighten the keen reader about the importance of proper record keeping in both public and private institutions. Different authors showed that record keeping is not just a field of study mostly linked to librarianship but also to the daily activities executed by officials at work. In order to achieve maximum accountability and transparency, record keeping must be promoted and those deviating from the norm; must be released of their official duties.

In order for the department to achieve a clean audit opinion, it's vital for it to establish a good record-keeping system and to abide to various pieces of legislations as well as strict adherence to internal controls and recommendations made by AG in an audit report. Without records, no assessment can be made of whether officials have actually carried out the actions and transactions that they had to execute.

The next chapter 3, the researcher will be discussing the research methodology of the study.

## **CHAPTER THREE**

### **RESEARCH METHODOLOGY**

#### **3.1 INTRODUCTION**

In the previous chapter it dealt with what different authors contend about record-keeping, accountability and transparency. This chapter will deal with the research methodology of the study, including the research design, population, sample and data collection instrument.

#### **3.2 RESEARCH SETTING**

The research setting refers to the place where the data is collected. In this study, data was collected at the Provincial Department of Basic Education in the Eastern Cape (ECDoE).

#### **3.3 RESEARCH METHODOLOGY**

Research methodology is defined as the framework associated with a particular set of paradigmatic assumptions that a researcher will use to conduct a research. It can be a scientific method, ethnography, or action research (O'Leary 2004:85). The methodology controls the study, dictates the acquisition of the data, and arranges them in logical relationships, sets up a means of refining the new data. Leedy (1997: 9) further states that the methodology contrives an approach so that the meanings that lie below the surface of that data become manifest, and finally issues a conclusion or series of conclusions that lead to an expansion of knowledge. Leedy (1997: 9) identified two primary functions of research methodology:

- To control and dictate the acquisition of data.
- To corral the data after acquisition and extract meaningfulness from them.

The research methods can either be identified or distinguished as quantitative method or qualitative method. In this study, the researcher used the mixed research method. The researcher used both quantitative and qualitative methods. Certain problems and challenges for certain research topics need a combination of both methods by their nature to ensure validity of the results or findings. The mixed method approach improves the quality of the research by minimizing biases, limitations and weaknesses. This is because the disadvantage of one method was closed by the advantages of the other and vice versa.

### **3.4 RESEARCH DESIGN**

According to Babbie and Mouton (2001:647) a research design is a plan or structured framework of how you intend conducting the research process in order to solve a problem. Polit and Hungler (1999:155) describe the research design as a blueprint or outline for conducting the study in such a way that maximum control will be exercised over factors that could interfere with the validity of the research results. The research design is the researcher's overall plan for obtaining answers to the research questions guiding the study. Burns and Grove (2001:223) state that designing a study helps a researcher to plan and implement the study in a way that will help them obtain the intended results, thus increasing the chances of obtaining information that could be associated with the real situation.

In this study a mixed method was used as a method of research where the researcher uses both the qualitative and quantitative approach in collecting, analyzing and integrating data and the researcher drew a conclusion in the same study to improve the quality of the research by minimizing biases, limitations and weaknesses.

#### **3.4.1 QUALITATIVE RESEARCH**

Qualitative research approach explores information in the form of quality, such as explanations, descriptions and narratives. A qualitative research study does not lead the researcher to statistical results or procedure but rather the findings relate to lives, experience, behaviour, emotions and feelings, organizational functioning and social movement, and still some of the information would also use for statistical purposes based on census and background (Strauss and Corbin 1998: 11). The qualitative method was used to view the experience of the participants about the problem being studied (*absence of record keeping leads to poor transparency and unaccountable officials*) and explored the reasons for their kind of response to the situation.

O'Sullivan and Russell (1995) argue that qualitative research involves detailed, verbal descriptions of characteristics, cases and settings. It also involves fewer cases investigated in more depth than quantitative research. Qualitative methods are characterized by the following features:

- It involves critical self-scrutiny by the researcher, or active reflexivity.

- It produces explanations or arguments rather than claims to offer mere descriptions.
- It produces explanations or arguments which are generalizable in some way, or have demonstrable wider resonance.
- It is not seen as a unified body of philosophy and practice, whose methods can simply be combined without any problem (Marshall & Rossman 2006:3).

### **3.4.2 QUANTITATIVE RESEARCH**

Mwanje & Gotu (2001:1-2) the quantitative research method explores and measures the situation basing on statistical information such as how many people supported or did not support certain issues or statements and interpret the results. In a quantitative methodology approach the data is analysed by a statistician who enables the researcher to compile statistical charts. Quantitative research focuses on the analysis of information so as to generate quantifiable results. To attain this goal, statistical techniques are used to generate and analyse quantitative data. O’Sullivan and Rassel (1995) are of the view that quantitative research refers to research in which values of variables are characterized by numbers or symbols. Many variables for a large number of cases are measured. Data is measured and analyzed with statistical techniques. Quantitative methods, thus, rely largely on the application of statistical techniques. The characteristics of a quantitative research include the following:

- Statistical analysis is conducted to reduce and organize data, to determine significant relationships and identify differences and/or similarities within and between different categories of data.
- The sample should be representative of a large population.
- Reliability and validity of the instruments are crucial.

## **3.5 RESEARCH POPULATION AND SAMPLE**

### **3.5.1 POPULATION**

Polit and Hungler (1999:43) define a population as the totality of all subjects that conform to a set of specifications, comprising the entire group of person that is of interest to the researcher and to whom the research results can be generalized.

### **3.5.2 SAMPLE**

LoBiondo-Wood and Haber (1998:250) describe a sample as a portion or a subset of the research population selected to participate in a study, representing the research population. Consequently, there was no sampling frame from which a sample could be drawn randomly to ensure that every official at the ECDoE had an equal chance of being included in the sample. Hence the researcher used non-probability or convenience sampling. Convenience sampling is the rational choice in cases where it is impossible to identify all the members of a population.

Non-probability sampling was used to conduct the study because the researcher was unable to forecast, estimate or guarantee that each element in the population would be represented in the sample. Brink (1996:134-135) point out the following characteristics of non-probability sampling:

- Every person who meets the criteria is asked to participate.
- It is less complicated and more economical procedure than random sampling.
- The researcher's judgment is used to select individual's subjects who meet the eligibility criteria.

The sample of this research undertaking included officials employed at ECDoE in the following clusters: finance, human resource management, records management and programme users. The targeted number was five (5) officials in each cluster. They were then asked the research questions of this study. Only 13 officials gave an appropriate response to the research questions.

### **3.6 DATA COLLECTION METHODS INCLUDING INSTRUMENTS**

The data collection method is all about the procedures, techniques and tools used when collecting data from the sampled participants. Data collection comprises qualitative and quantitative methods. Ngulube (2005a:130) relates the quantitative method with statistical and mathematical techniques. He relates the qualitative approach to a deep study of individuals and small groups of the population. Quantitative, data can be collected by counting and scaling of both strategies. On the other hand, qualitative data can be gained by asking and watching, or combining some of the three activities. For example, these are done through observation,

interviews or reading documentations. Quantitative data may be collected using instruments such as questionnaires, standardized measuring instruments, adhoc measuring scales or observation schedules.

However, in this study both qualitative and quantitative data collection techniques were applied. This is because the qualitative method helped to explain the understanding and interest of the population and the quantitative method helped to confirm the respondents' understanding of the outcomes of the study. Both methods explored the answers to the research questions.

In collecting data, the researcher mostly used a questionnaire with little employment of interviews and in-depth understanding of documents such as the A-G report and published South African newspaper articles. The reason for using more than one type of instrument is that instruments have different advantages and disadvantages. The disadvantages of one instrument are the advantage of the other, which means one technique closed gaps for the other and vice versa. Bless and Smith (2000:108) also gives some of the advantages and disadvantages of interviews, document analysis and questionnaires that are listed below.

### **3.6.1 AN INTERVIEW**

An interview is a method of data collection, which is explained as a dialogue between two or more people. It involves direct contact with a participant who is asked to answer questions relating to the research problem (Bless and Smith 2000:108). The reasons for using the interview method are:

- It gives the participants an immediate chance to clarify themselves directly to the researcher.
- It helps to overcome misunderstanding and misinterpretation of words or questions. As a result, the answers given are clear.
- It reduces the chance of participant planning about lying in their response.
- It also allows for the discovery of new aspects of the problem by exploring in detail the explanations supplied by respondents. It can be administered to respondents who cannot read or write.
- The interviewers can ensure that all items on the questionnaire or observation schedule have been considered and that respondents did not omit difficult questions. The

interviewer can reassure respondents and encourage them to persevere (Bless and Smith 2000:108).

### **The most disadvantageous part of the interview is that**

- The researcher is forced to interview the participants one by one and, after that, write down all responses down. Interviewers have to spend a certain number of hours interviewing each participant separately and they may also have to travel extensively to reach respondents. This is time and energy consuming and expensive too. (Bless and Smith 2000:108).

### **3.6.2 DOCUMENT ANALYSIS**

In document analysis, the researcher is defining precisely as possible those aspects of documents contents that the researcher wants to investigate, and then formulating relevant categories that are so explicit that another researcher who uses them to examine the same material would find essentially the same proportion of topics emphasized or ignored. It is important that researchers first identify relevant documents and records which contain appropriate content for the study as a source of their data. The analyses of documents referred to here are; South African published newspaper articles. In my analysis the researcher attempted to find a solution to research question No 3: how does the practice of ECDoE record keeping compare with requirements of the legal and normative framework?

### **Strengths about document analysis**

- Stable- it can be reviewed repeatedly.
- Unobtrusive-it is not created as a result of a case study.
- Exact- it contains exact names, references and details of an event.
- Broad coverage- long span of time, many events and many settings.

### **Weaknesses about document analysis**

- Irretrievability- it can be low and access may be deliberately blocked.
- There is biased selectivity if collection is incomplete.

### **3.6.3 THE QUESTIONNAIRE**

The questionnaire is characterized by categories of several structured questions which usually include some open-ended questions that are used for collecting data to learn about a population's characteristics, attitudes and beliefs. Questionnaires are in fashion because they are simple to compile and mostly used in research (Black 1999:37). A questionnaire for this study was compiled in such a way that it's short with simple, clear and unambiguous language. The rationale for using a questionnaire is that:

- Questionnaires give participants time to plan and think about accurate answers.
- They keep valid and consistent information, which the researcher can refer back to when analyzing data.
- They can be used without direct personal contact with respondents.
- They may be completed by respondents themselves without the assistance of an interviewer (Bless and Smith 2000:108).

Just like other data collection techniques, questionnaires have their own disadvantages in that:

- It takes a lot of time for a researcher to compile questions and distribute questionnaires as well as collecting them.
- They are useless for those who are illiterate.
- They are also costly in terms of materials to be used, such as computer, printer, and files to carry those questionnaires to the participants (Bless and Smith 2000:108).

The questionnaire was divided into two sections; Section A: biographical data and Section B: technical knowledge about the interface between record-keeping and accountability which in

turn ensures transparency. The items contained in the questionnaire, comprising of both open-ended and closed questions attempted to identify the factors that lead negative audit opinion and poor accountability by public officials.

The researcher delivered the questionnaires by hand and collected them a week later. They were then checked for completion, and any problems arising from the misunderstanding of the questions were discussed with the respondents. According to Babbie and Mouton (2001: 259), this method of hand delivery and collection of questionnaires seems to have a higher completion rate than that of mail survey, and it also reduces costs.

### **3.7 RELIABILITY OF THE RESEARCH INSTRUMENT**

All research is concerned with producing valid and reliable knowledge in an ethical manner. Reliability refers to the degree of consistency or accuracy with which an instrument measures the attribute it is designed to measure. If a study and its results are reliable, it means that the same results would be obtained if the study were to be replicated by other researchers using the same method.

### **3.8 VALIDITY OF THE RESEARCH INSTRUMENT**

Validity refers to the degree to which an instrument measures what it's supposed to be measuring (Uys and Basson 1991:80). This was done from the triangulation of the different sources of information and uses of different methods.

### **3.9 DATA ANALYSIS**

Neuman (2003: 447) defines data analysis as a 'search for patterns in data recurrent behaviours, objects or body of knowledge.' In analyzing the data, the researcher will code the data. Ngulube (2005a:138) states that data analysis can help the researcher to understand the social process operation. He further explained that knowledge of data analysis may help the researcher to better interpret, conclude and make recommendations regarding the study. A survey of tables, charts, graphs and statistical summaries is popularly used in research data analysis. This was the case with this study.

### **3.10 ETHICAL CONSIDERATIONS**

Researchers need to exercise care that the rights of individuals and institutions are safeguarded (Polit and Hunger 1999: 132-133).

#### **3.10.1 PRINCIPLE OF RESEARCH ETHICS**

The principles of beneficence and respect for human dignity were observed during data collection.

#### **3.10.2 PRINCIPLE OF BENEFICENCE**

This principle encompasses freedom from harm and exploitation (Polit and Hunger 1999:133). No physical harm resulted from completing the questionnaire and the respondents were not exploited in any way whatsoever.

#### **3.10.3 PRINCIPLE OF RESPECT FOR HUMAN DIGNITY**

This principle includes the right to self-determination and to full disclosure (Polit and Hunger 1999:134). Respondents' right to self-determination was honoured because respondents could decide independently, without any coercion, whether or not to participate in the study. They had the right not to answer question/s that caused discomfort; to disclose or not to disclose personal information and to ask for clarification about any aspect that caused some uncertainty. The right to full disclosure was respected because the researcher described the nature of the study as well as the respondents' rights to participate or to refuse to participate in the study.

### **3.11 CONCLUSION**

In summary, this chapter discussed the research methodology of the study and described the research design, population, sample, data collection instruments and ethical considerations. The next chapter presents the findings of the study. This is where the researcher reports the outcomes or the results of the study to the readers. It is more about explaining and illustrating to the reader, the data collected from the population of the study as sampled. This is done in the form of tables, figures and graphs.

## CHAPTER FOUR

### PRESENTATIONS OF THE FINDINGS OF THE STUDY

#### 4.1 INTRODUCTION

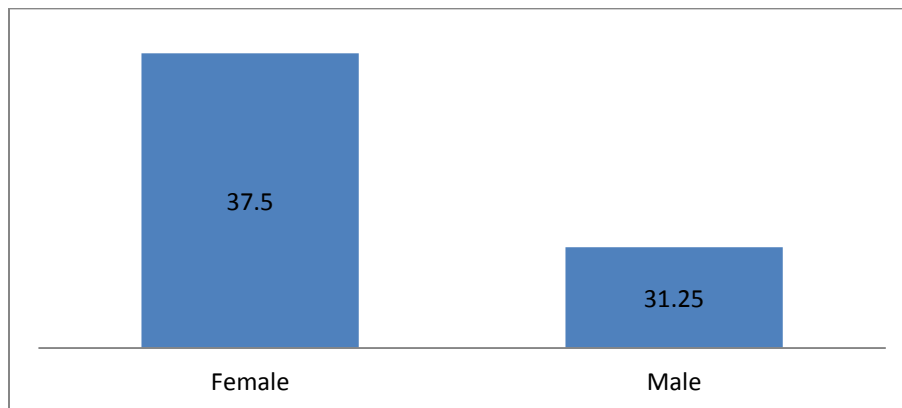
The previous chapter discussed the research methodology used in conducting the study. As the study used a mixed method approach; data was collected and analysed using variety of data collection and analysis techniques. However, this chapter presents the findings of the study, analysis of data using charts and discussions thereof. The chapter presents the findings from the questionnaire, interviews and document analysis. The chapter is organized around key thematic areas that emerged from the analysis of data.

#### 4.2 RESPONSE RATE

Out of (16) questionnaires distributed, only eleven (11) were completed and returned. The researcher proceeded with the analysis of the data as a 68% response rate is regarded as satisfactory for this study. According to Babbie & Mouton (2001:261), some rules of thumb about the return or response rate is that a response rate of 50% is adequate for analysis and reporting, 60% is good and 70% is very good.

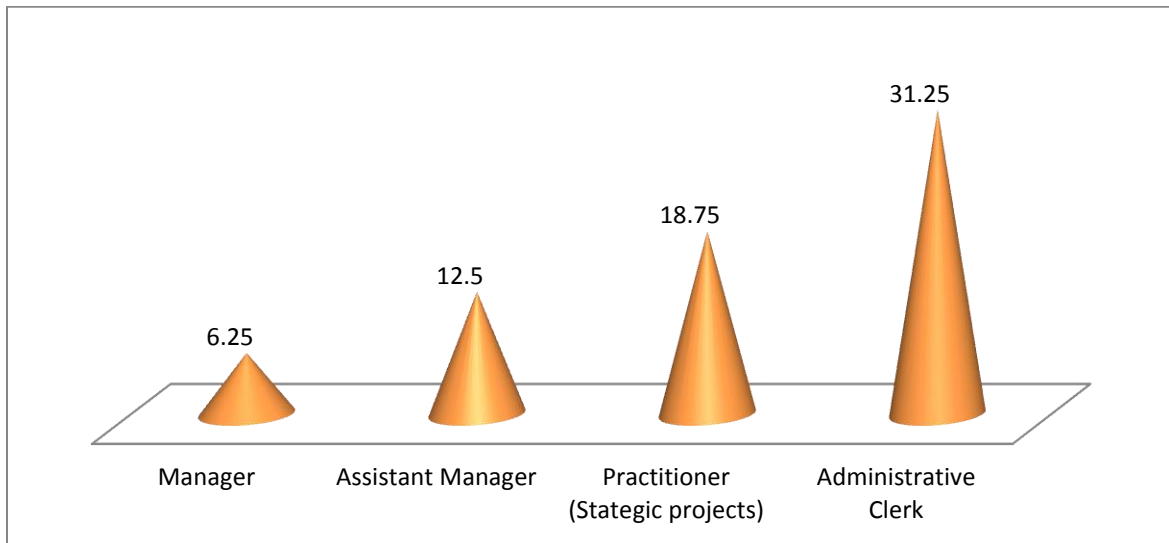
#### 4.3 SECTION A: BIOGRAPHICAL PROFILE OF RESPONDENTS

##### 4.3.1 GENDER



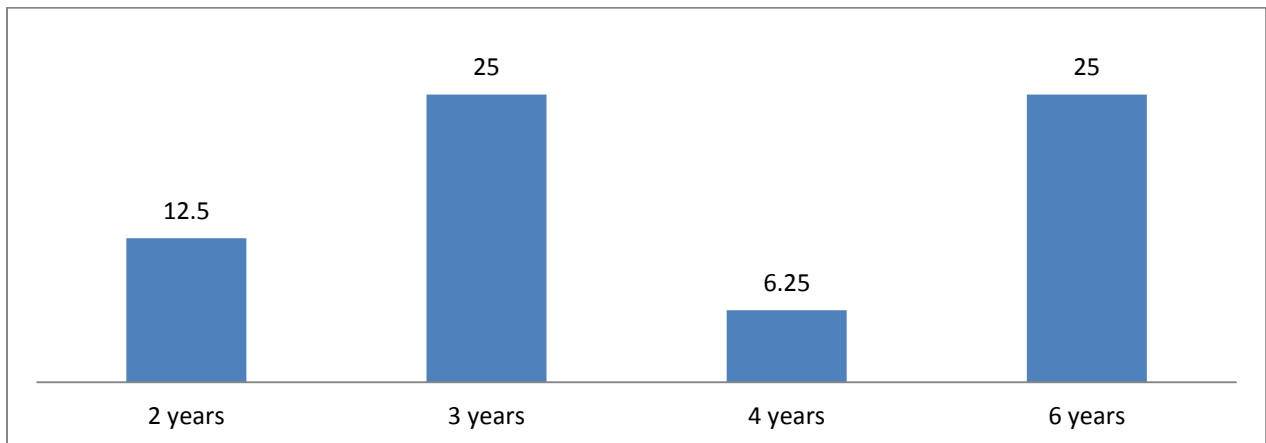
Illustrates the majority of the respondents were predominantly females.

#### 4.3.2. POSITION



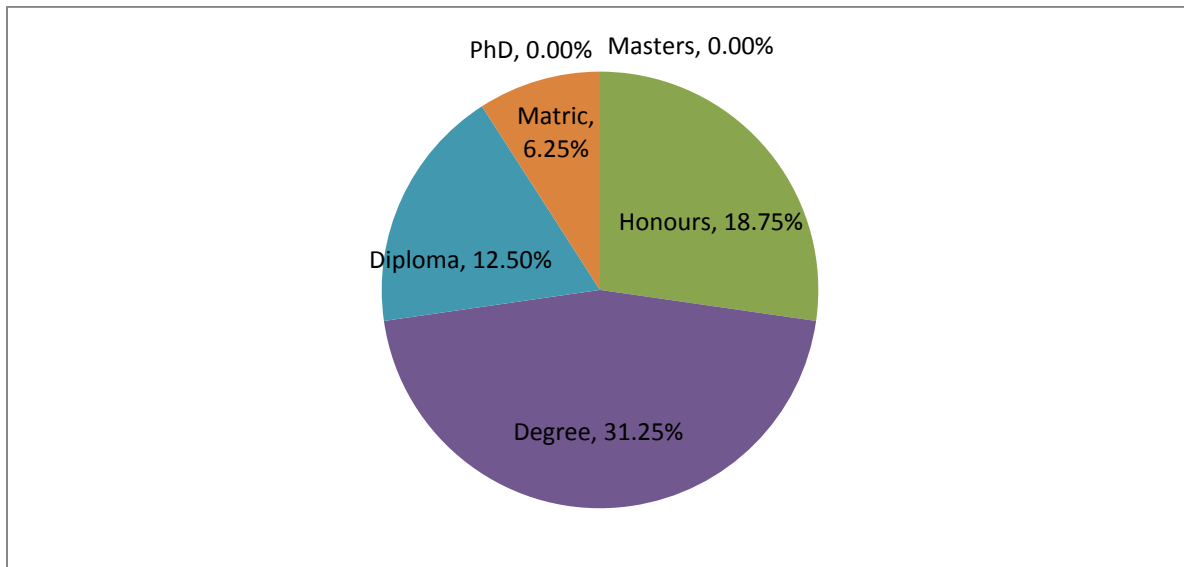
Most of the respondents were officials employed in the lower and middle ranks of the department's organogram.

#### 4.3.3 NUMBER OF YEARS IN THE POST



The above graph illustrates that the respondents occupied a certain number of years in their respective positions; the predominant ones were those who had 3 and 6 years in the position being occupied.

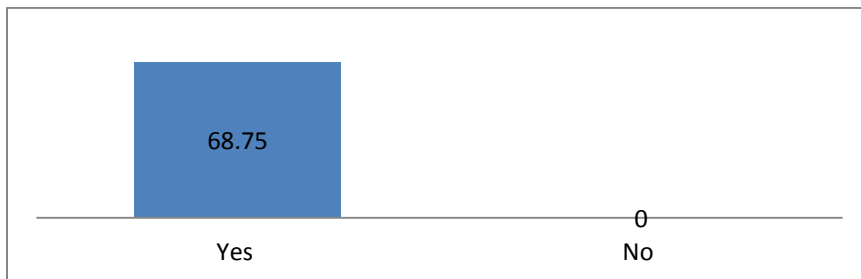
#### 4.3.4 QUALIFICATION



The above graph demonstrates that the greatest majority of the respondents had a bachelor's degree (31.25%). A very small number of respondents had education of a senior certificate (matric 6.25%).

#### 4.4 THEMATIC AREAS THAT EMERGED FROM DATA ANALYSIS

##### 4.1 UNDERSTANDING THE MEANING OF A RECORD

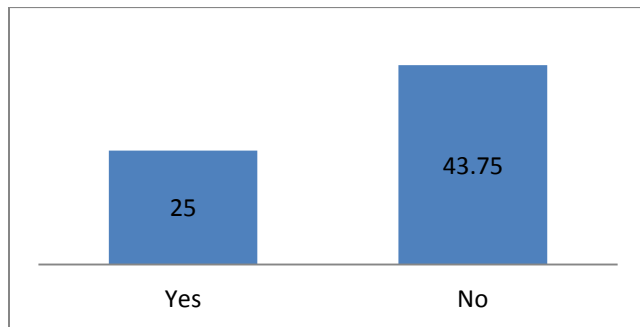


**Figure 4.1: Understanding the meaning of a record**

The percentage shown of the respondents in the above graph illustrates that all the respondents (68.75%) understand what a record is. The respondents agree with the IRMT (1999:5) definition of a record, as a document created, received and used by an organization (public/private) which is used as a source of evidence in the transaction of business. Research question 2.1 is answered in the sense that, it wanted to establish whether officials do know the vital function of a record,

as it acts as a source of evidence (accountability) when clarity is demanded by other users be it the AG.

## 4.2 AWARENESS OF LEGISLATIVE FRAMEWORK GOVERNING RECORD-KEEPING



**Figure 4.2: Awareness of the legislative framework governing record keeping**

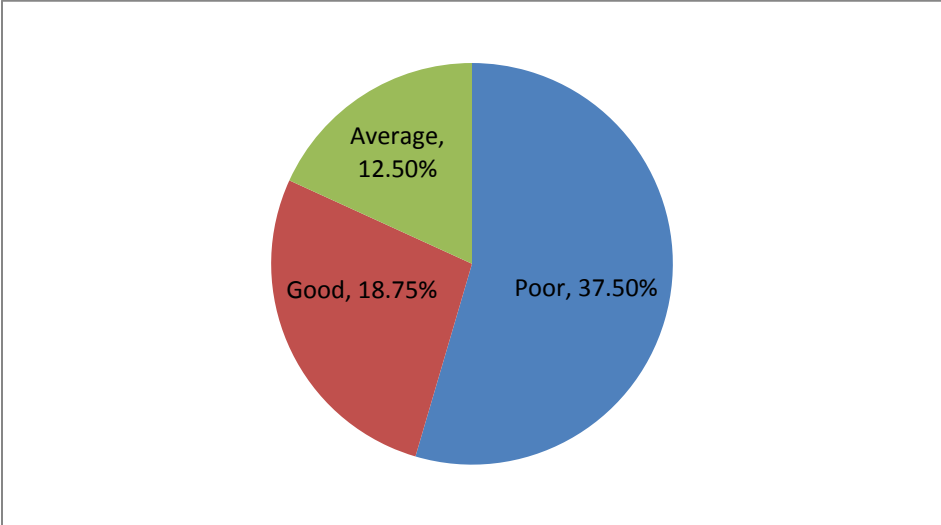
Research question No 1 of this study, wanted to know whether the officials are aware of any legislative framework that governs record keeping in South Africa, only a small 25% of respondents are aware of the legislation that governs record-keeping practices in South Africa. The answers that the researcher received were:

- Public Finance Management Act 29 of 1999: Section 40 (1) of the Act stipulates that an accounting officer must keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards. This section of the PFMA forms the foundation for proper financial reporting and information management system in government.
- Provincial Archives and Records Services Act of 2003 which is seen as a regulatory function of managing records in provincial state organs.
- National Archives and Records Service Act 43 of 1996 which requires governmental bodies to put the necessary infrastructure in place to ensure that records in all formats are managed in an integrated manner.
- Promotion of Access to Information Act 2 of 2000 which is aimed at fostering a culture of transparency and accountability.

It's a pity that the 25% respondents left the Republic of South Africa Constitution Act No 108 of 1996 Section 195 which clearly states public administration should be transparent and accountable. This accountability and transparency is achieved by keeping authentic records. Although the ECDoE officials are cognizant with some of the pieces of legislation, there is evidence from the published newspaper sources and the office of the Auditor General that the department does not have a reliable and authentic documentation system in place to document and be able to retrieve records of financial activities undertaken. Rendering accountability as Bhana (2008) would aver is an initiative that needs to be supported by an availability of reliable and accessible information.

The remaining 43.75 % respondents were totally not aware of any legislation governing record keeping in South Africa. The officials' faced an insurmountable task in aligning the correlation that exists between the supreme law of the country (Constitution) and record keeping.

**4.3 PERCEPTION OF THE STATE OF RECORD KEEPING IN THE DEPARTMENT**

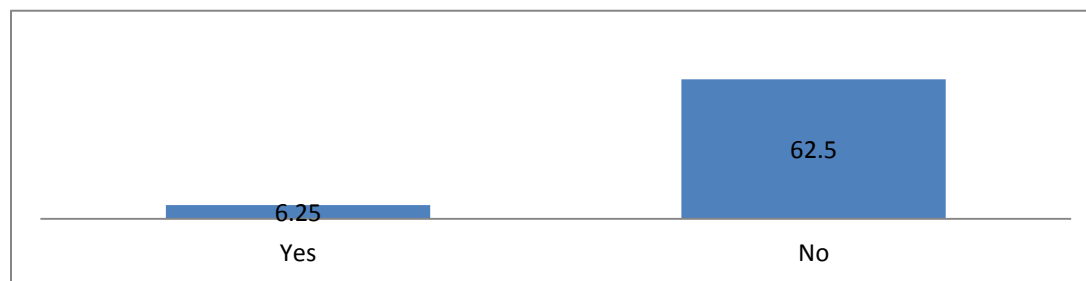


**Figure 4.3: Perception of the state of record keeping in the department**

When asked about the perception of the state of record keeping in the department, 37.50% of officials perceived the department's record-keeping practice as being poor (needing urgent attention). 37.50% respondents agree with the Auditor General reports and the published newspaper sources (Daily Dispatch) that the state of record keeping especially financial records

of the department are stored in a haphazard manner. According to the Auditor General, departments that fail to provide documentation to support their activities usually propel a negative audit opinion instead of a clean audit report. Although the 18.75% of officials beg to differ as they see it as being good. The remaining 12.50% viewed it as being average, not needing any urgent attention. Gathering information from the AG report 2010/2011 of the department, the AG noted the state of record keeping at the ECDoE is poor and embarrassing. Public officials in the department neither are equipped, resourceful nor positioned to render an effective record keeping system. The poor record keeping at the ECDoE undermines service delivery and continues to cripple accountability and creates an environment in which corruption thrives as there is no reliable documentation.

#### **4.4. AWARENESS, POLICIES AND PROCEDURES GOVERNING RECORD-KEEPING IN THE DEPARTMENT**

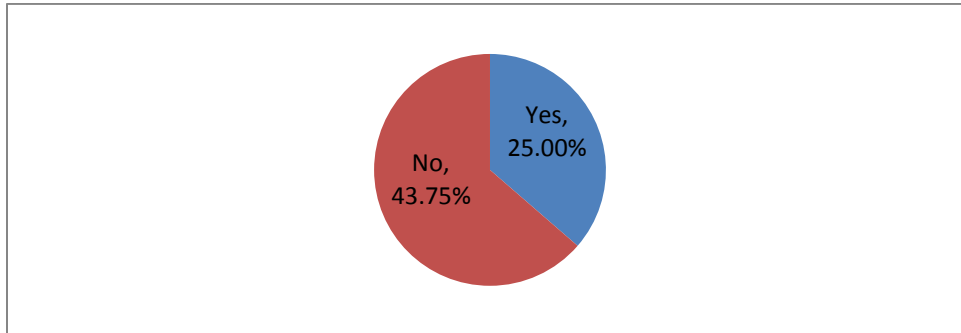


**Figure 4.4: Awareness, policies and procedures governing record-keeping in the department**

The researcher sought to establish whether officials were aware of any policies and procedures governing record keeping in the department. Only 6.25% of respondents are aware of the Records Policy Manual that every government entity must have as espoused by the National Archives and Records Service Act No 43 of 1996. Despite the enactment of all the legislation which promotes accountability and transparency which in turn are aimed at ensuring sound and conscientious spending of public funds, the department continues to be faced with challenges of public expenditure (mis-) management. Bougrine (2000:23) observed that the South African public sector as inherently ineffective. He regards it as a burden and a threat to prosperity because of mismanagement and misallocation of financial resources. With the lack of awareness about record keeping and the irretrievability of records especially financial records: it can be deduced that public expenditure at the ECDoE is out of control, there is no effective monitoring

and awareness of policies involved. 62.50% of respondents either are not conscious or have never heard of it before.

#### 4.5 ATTENDANCE OF RECORDS MANAGEMENT TRAINING

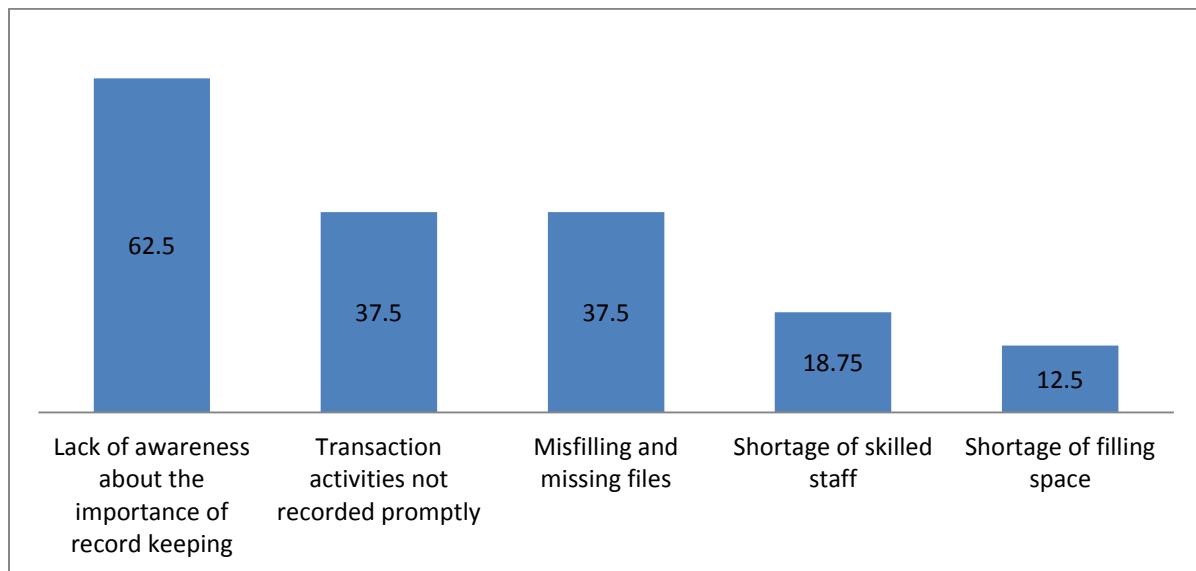


**Figure 4.5: Attendance of records management training**

Only 25% of respondents have attended any records management training unlike the 43.75% majorities who have never attended any training. Mnjana (2003:2) had reasoned that there is a direct link between poor record keeping practices and corruption. He argues that among other root causes of corruption is the lack of good record keeping practices and failure by government to institute measures that will ensure records are well managed such as taking staff for the records management courses or training.

Accountability, transparency and record keeping are intertwined as there can be no transparency being achieved if there is no documentation produced. Providing civil servants with adequate training in record keeping can foster an excellent accountability and transparent work environment and promote the *Batho Pele* principles in the work environment.

#### 4.6 CHALLENGES OF RECORD-KEEPING IN THE DEPARTMENT



**Figure 4.6: Challenges of record-keeping in the department**

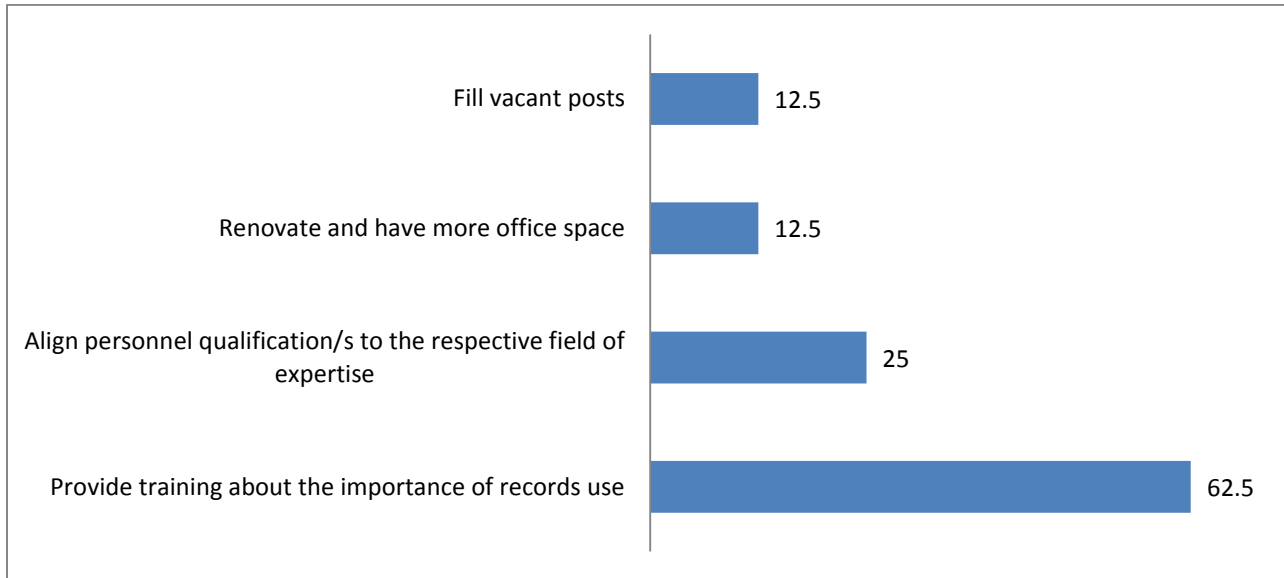
Research question 2.2 asked about what are the challenges the department is facing in record keeping in ensuring accountability and transparency? Overwhelming 62.50% respondents mentioned the lack of awareness about the importance of record keeping as the biggest challenge in the department. The second challenge was that the transaction activities are not recorded promptly (37.50%) and there is misfiling and missing files (37.50%) occurrences. The 37.50 % officials agrees with what the Auditor General always notes in his audit report for the department, as he is always confronted with difficulty in auditing the financial statements of the department as the transaction activities are mostly not recorded promptly. This is a challenge as the human mind tends to be bias, subjective and forgetful as one will not be able to recall the information. This renders accountability difficult and cripples any developmental goals that the department seeks to achieve as it also tarnishes the good image of the department.

Another challenge that emerged from interviews was the shortage of staff (18.75%) and shortage of filling space (12.50%). Space for records that are not managed well is costly, some records which should not be kept will be kept and some that should be kept will be destroyed and that cost the department legally, financially and administratively. AG request documents to perform his tasks and without that information it becomes a major issue.

With the interviews that the researcher conducted with the senior management and officials, to figure out *what is the general cause of the lack of accountability and transparency in achieving a clean audit report?* During the interview the researcher received an overwhelming and positive response. Some of the answers received were:

- (i) Lack of knowledge with regard to the relationship between record-keeping and auditing as mostly not all officials are involved in the auditing process. Only senior personnel are involved in auditing, that juniors only receive a message from superiors.
- (ii) Human involvement in manipulating Basic Accounting System (BAS) as it depends on human involvement for it to function properly. Unreliable computerized system creates opportunities for financial maladministration to thrive.
- (iii) Poor financial management systems inherited from the homelands; resulting in accounts books not being closed the previous year. This results in section of the department operating in the dark.
- (iv) Political interference where the political principals give instruction/s to accounting officers to take particular decisions; which in most cases would be contrary to provisions of the law or the expenditure of public resources.
- (v) The department also lacks proper financial and monitoring system.
- (vi) The department does not have a fully operational record management cluster with expertise.
- (vii) Leadership change as one super-intendant's general will have his own values. The department has had more super-intendant generals from
  - (a) Professor Harry Nengwekhulu
  - (b) Ronnie Swarts
  - (c) Modidima Mannyanya etc. in a short period of time, with each super intendant general have a different vision from his predecessor.

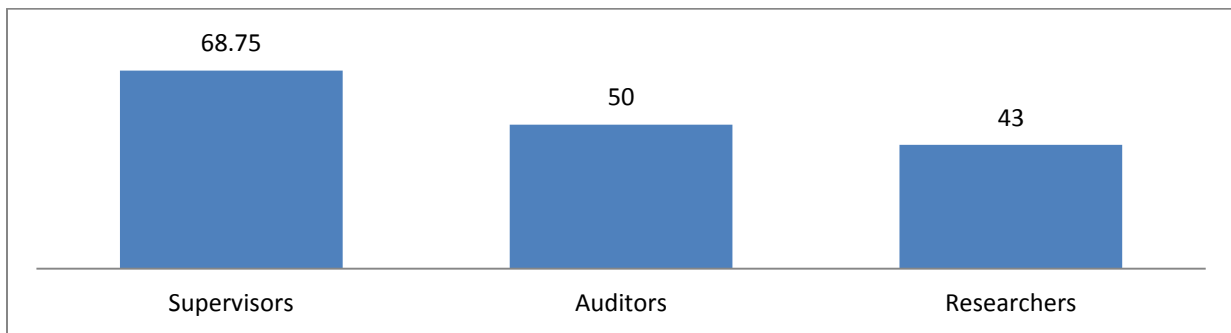
#### 4.7 SOLUTION TO RECORD-KEEPING CHALLENGES



**Figure 4.7: Solution to record-keeping challenges**

62.50% of respondents view that by providing training about the importance of records use as the first solution as Mnjana (2003) would support. This was followed by (25%) who said there should be an alignment of personnel’s qualifications to the respective field of expertise. Officials in the department indicated that, one would be given tasks that are far-fetched from their expertise. This creates havoc as one will execute duties carelessly and cause problems to retrieve any documentation of the duty being executed. Renovating of more office space and filling of vacant posts (12.50%) received the least percentages.

#### 4.8 STAKEHOLDERS FOR RECORDS

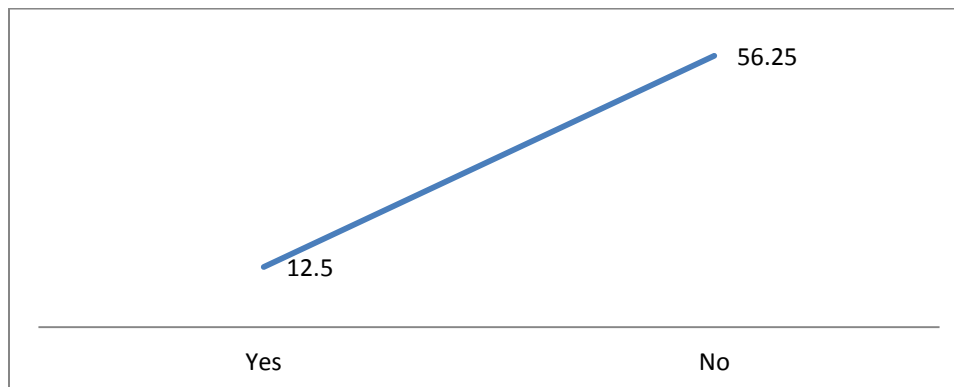


**Figure 4.8: Stakeholders for records**

The majority of respondents (68.75%) alluded that, the stakeholders for records which they produce are for the supervisors followed by Auditors (50%). To public administration pundits would criticize this response in that: the office of the Auditor General in South Africa is seen as a vital state institution which supports constitutional democracy, which has the mandate to ensure government institutions are accountable for their spending and transparent in their financial statements. The AG should have been the first priority stakeholder for the records the department produces. The researchers only receive a smaller figure (43%).

Shepherd & Yeo (2003) assert that, within an organization, records support internal accountability. Those working at lower levels are responsible to their seniors for the work they perform, and records are used to prove or assess performance. Also the stakeholders for the department's record should be to meet the legal requirement, as the PFMA clearly states that an accounting officer must keep records of any governmental entity.

#### **4.9 THE ATTENTION THAT RECORD-KEEPING RECEIVES IN THE DEPARTMENT**



**Figure 4.9: The attention that record-keeping receives in the department**

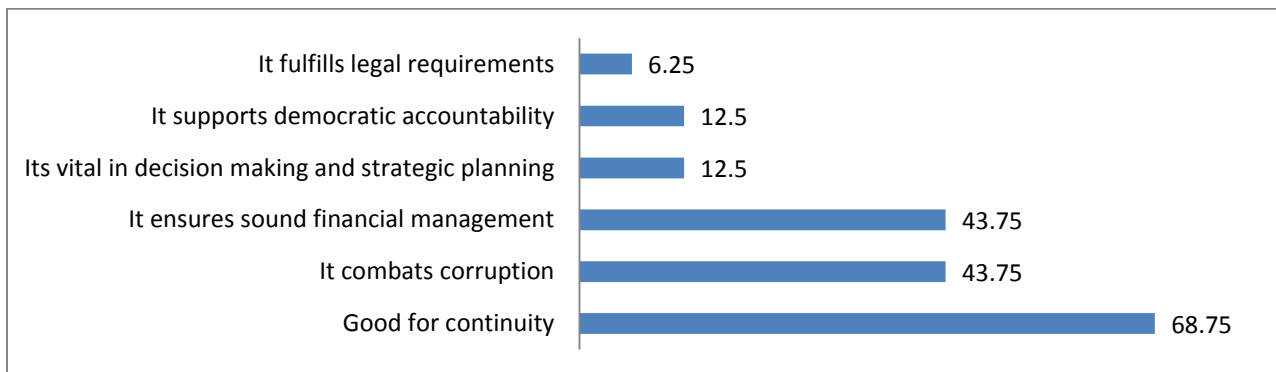
12.50 % respondents are of the view that record-keeping does receives the attention it deserves in their respective clusters in that:

- (a) No record is left unattended in their respective sections.
- (b) Also records do receives the attention it deserves in that it facilitates smooth investigation and meaningful audits are conducted efficiently with the help of reliable and authentic records being kept.

The remaining respondents 56.25% disagree with the 12.50% in that, if the records did receive the attention it deserves, there wouldn't be constant complaints by Auditor General about irretrievability of records. Above all, personnel would not associate records with the monotonous and redundant work as most officials view those who work with records as having no formal qualification.

From the researcher's analysis gathered from the AG report and published South African newspapers, record keeping at ECDoE has received little of the attention it deserves from those who have the political and administrative responsibility for their care. Record keeping has largely fallen into neglect as the ECDoE does not seem to place value on record keeping processes. The existence of record-keeping is an assurance that governance is carried out to reflect and protect the will of the public. The importance of record-keeping in promoting good governance and accountability cannot be overstated; the two would not be successful without available and accessible records which citizens can use as a base for their demands.

#### 4.10 UTILITY VALUE OF RECORDS IN DAILY WORK DUTIES



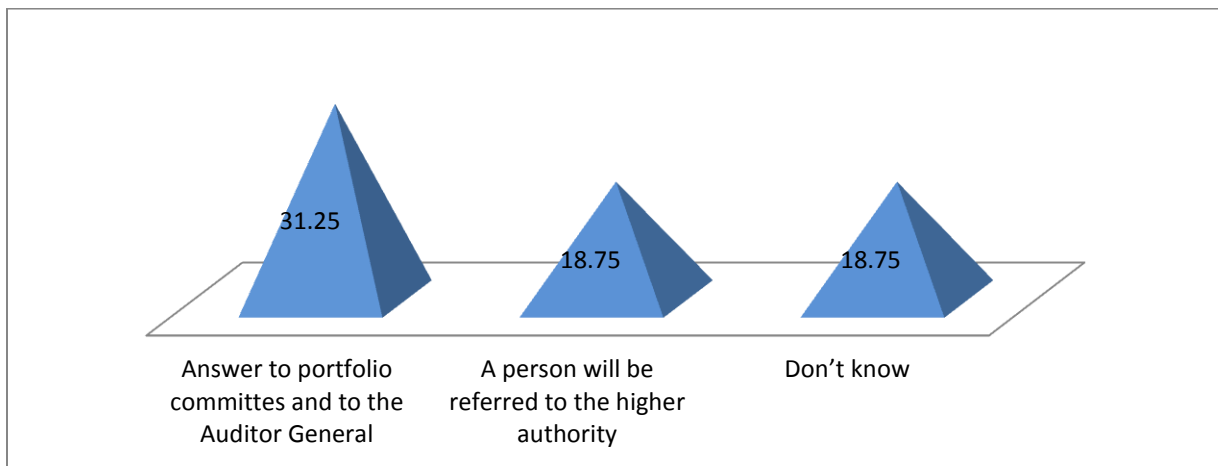
**Figure 4.10: Utility value of records in daily work duties**

The above graph depicts what the respondents perceive as the main function of a record in their daily work duties. 68.75% are of the opinion that a record enables consistency and continuity in government activities as Bhana (2008) would also agree. 43.75% respondents are aware of the Prevention and Combating of Corruption Activities Act which is aimed at combating corruption. The value of records which is vital in decision making received a 12.50% as reference checks are mostly done especially in budget formulation etc. It's disappointing to note that officials only gave the lowest percentage to the value records has in supporting accountability (12.50%) and

fulfilling the legal requirements (6.25%). The officials' mindset needs to be changed as accountability is the vital element in government which is enshrined in the Batho Pele Principles. Failing to recognize this principle renders the department as operating under the veil of secrecy as in the apartheid regime.

The researcher noted the practice of record keeping at ECDoE in comparison to the legal requirements in South Africa is disappointing. There is no strict adherence to the various pieces of legislation supporting record keeping. That is why public expenditure of the department is out-of-control in that; it is not aligned with legislation. With thoughtful reading of legislation governing record keeping and financial management in South Africa, there has not been any contradiction of legislation/s with the other. This reveals that, the laws of the country governing financial management and record keeping are in harmony with the other.

#### **4.11 THE MANNER IN WHICH ACCOUNTABILITY IS RENDERED BY THE DEPARTMENT TO THE PUBLIC**



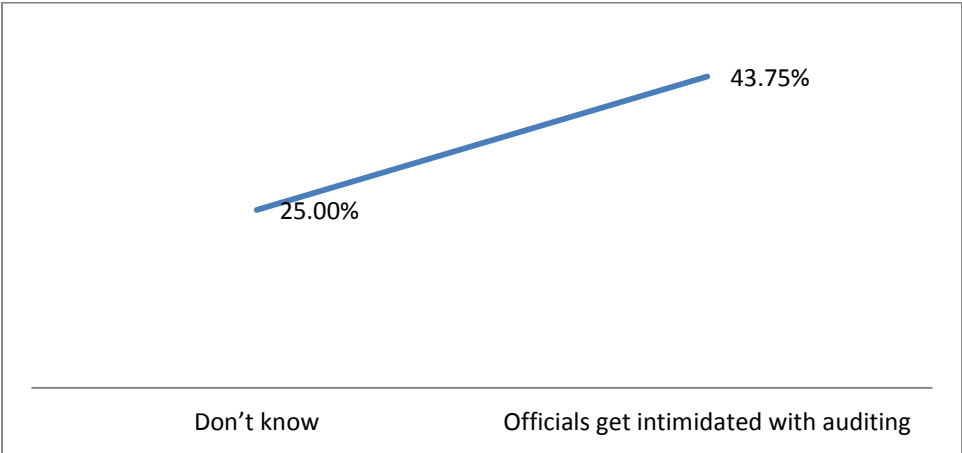
**Figure 4.11: The manner in which accountability is rendered by the department to the public**

This graph seeks to establish how ECDoE renders its accountability to the public. 31.25% alluded to the manner how the department renders accountability in that, officials give a reckoning to portfolio committees such as Standing Committee on Public Accounts (SCOPA) and to the Auditor General. SCOPA has the responsibility to oversee the effective, efficient, economical and transparent management of departments, based on AG report. The 18.75%

officials just direct the enquiries to the higher authority for appropriate answer. As for the other 18.75% officials they are not clear on how it's achieved.

Research question 2.3 enquires if really these mechanism/s such as SCOPA are effective or not in preventing a negative audit opinion. Yes, SCOPA is effective as it recommends sanctions against accounting officers for misconduct. The only problem is senior management that does not take further remedial action as recommended by SCOPA against official/s deemed as being guilty.

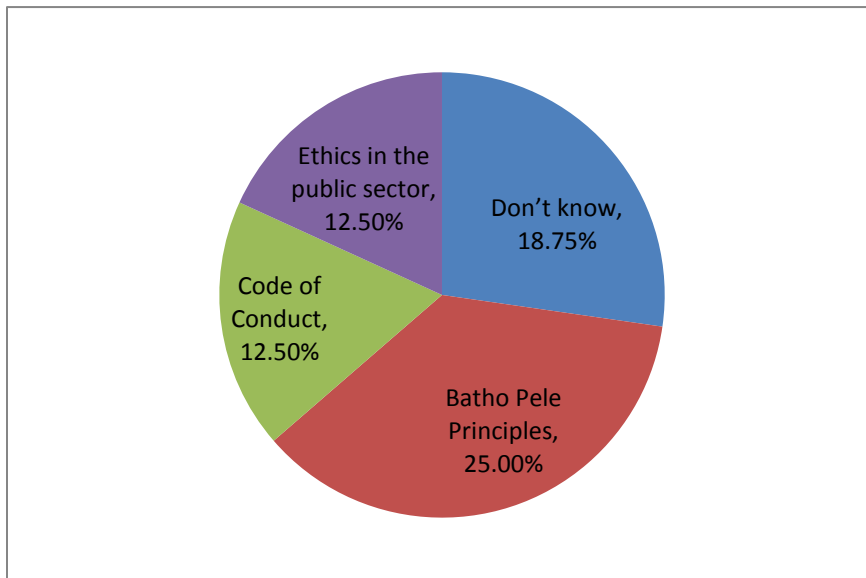
**4.12 OBSTACLES IN PROVIDING AUDITOR-GENERAL WITH DOCUMENTS**



**Figure 4.12: Obstacles in providing Auditor-General with documents**

43.75% respondents are of the view that officials get intimidated with auditing that any inconsistency discovered will lead to disciplinary action being leveled against them. The officials rather withhold the information from the AG. The remaining 25% don't know what is the challenge encountered in proving the Auditor General with clear trail of supporting documents in auditing. It is clear the officials are unaware of the Treasury Regulations part 17.2 which emphasizes the need to properly manage financial information. It also stipulates the retention period for financial records.

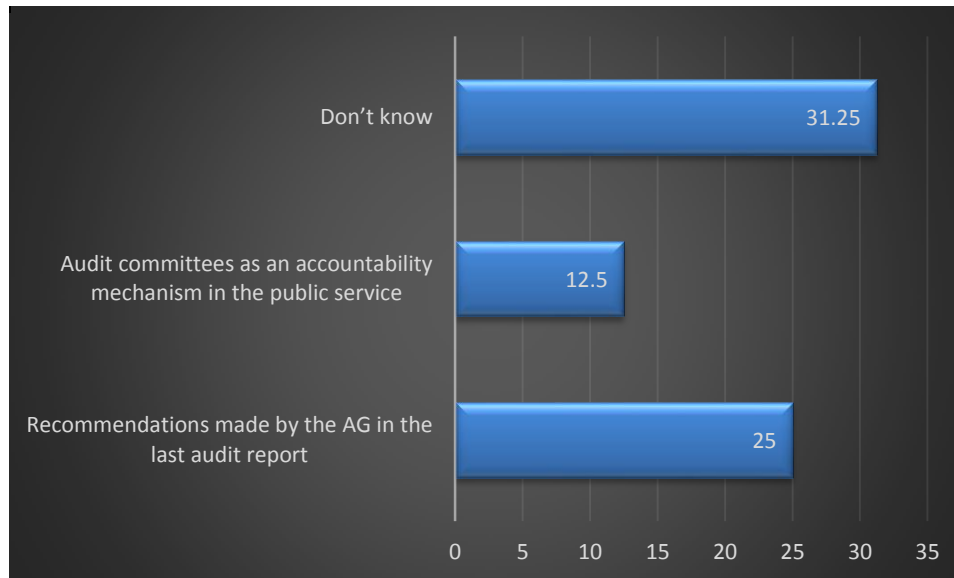
#### 4.13 MECHANISMS IN PLACE TO PROMOTE ACCOUNTABILITY AND TRANSPARENCY



**Figure 4.13: Mechanisms in place to promote accountability and transparency**

The above graph depicts that only 25% respondents view the *Batho Pele Principles* as the effective mechanism to promote accountability and transparency in the public service. The 18.75% respondents were not aware of any mechanisms that enhance accountability and transparency. 12.50% believe Ethics in the public sector are the basic premise which guides an official whilst on duty. Another 12.50% believe that the Code of Conduct is the most effective mechanism to promote accountability and transparency.

#### 4.14 MECHANISM TO PREVENT A NEGATIVE AUDIT OPINION



**Figure 4.14: Mechanism to prevent a negative audit opinion**

31.25% respondents don't know of any effective mechanism that the department can pursue to prevent a negative audit opinion from happening again. Then 25% lamented the recommendations made by the AG in the last audit report as an effective mechanism to prevent negative audit opinion from happening again as it highlights (audit report) the SWOT analysis (*strengths, weaknesses, opportunities and threats*) a department must consider. Then 12.50% sees audit committee as an integral element of public accountability. The National Treasury (2001:2) cites audit committees as being an integral part of the process of transparency, accountability and improved financial management. Also audit committees have become a legislative requirement for government.

Another question that was posed in the questionnaire was, what are the mechanisms to promote record keeping in ensuring accountability and transparency? The researcher was overwhelmed by the response rate that there was no blank space encountered. Each respondent tried his or her ultimate best to give suggestions. The respondents proffered a wide range of responses such as

- (i) Hold meetings with the staff to determine the challenges.
- (ii) Share best practices with excelling performing departments.

- (iii) Train staff and educate officials about importance of record-keeping in public financial management.
- (iv) Fill the vacant posts so as to ease work overload.
- (v) Hold quarterly records audits and financial auditing of statements.
- (vi) Invite public participation by researchers and other interested stakeholders.
- (vii) Offer feedback on the financial performance of the department so that obstacles can be tackled.
- (viii) Regularly monitor and do unannounced visits to guard against maladministration.
- (ix) Change must be enforced as some officials are resistant to change.

**What are the officials perception and understanding of record keeping concepts or legislation in the Eastern Cape Department of Education?**

In the last question of the questionnaire, the respondents were asked if they regard records as vital resource to enable the department to carry its mandate effectively. According to the respondents, these are some of the answers given:

- (i) Records are the backbone of the department's memory
- (ii) Records are given preference over human memory as the latter tends to be biased.
- (iii) Records enable the department to perform its functions successfully and efficiently in an accountable and transparent manner.
- (iv) Records provides continuity when one official resigns, the other official is able to carry on with the help of records.

## **4.5 CONCLUSION**

This chapter pursued to enlighten the reader about the findings that was gathered in the questionnaire and also in the interview of selected officials. Pie graphs and table charts were used to demonstrate the findings. With the interview it helped the researcher to gather information that respondents in the questionnaire left blank.

It must also be mentioned that respondents were given the questionnaire and allowed to complete the information in their spare time. The researcher could, therefore, not verify where the respondents obtained the information. It can only be assumed that they retrieved the information from their daily interaction. In some instances the researcher could detect a resemblance between some information provided and the information contained in the Annual Report of 2010/2011.

The next chapter 5 provide summary, recommendations and conclusions.

## CHAPTER 5

### SUMMARY, RECOMMENDATIONS AND CONCLUSION

#### 5.1 INTRODUCTION

The previous chapter presented the findings of the study. This chapter interprets and discusses the findings of the study as presented in Chapter 4. The interpretation and discussion were done in line with the objectives and questions of this study in relation to the data presented in Chapter 4 and literature reviewed in Chapter 2. This also served as an attempt to answer the research questions.

#### 5.2 SUMMARY OF THE STUDY

In chapter one, it dealt with the background of the study, where a glimpse of the research problem was provided and what the researcher pursue to attain with this study. The study was conducted at the Eastern Cape Provincial Department of Education (ECDoE). The researcher's main justification for the undertaking of the study was that: the root cause for misappropriation and availability of funds at the ECDoE was in most cases the inability of government officials to render an accountable government to higher authority and to the citizens in the form of evidence. This evidence can only be attained if there are relevant, authentic and reliable records.

There could be no accountable and transparent administration without the availability of reliable, relevant and authentic record keeping practices. With the advent of democracy in South Africa, government enacted a number of relevant significant legislative pieces to make every citizen know that governance is an open book. This governance is rendered ineffective by official's who diverged from the common goal of "*making South Africa a better place to live in*". These officials tend to pocket the wealth of the country into their own hands (embezzlement of funds). This in turn has a disastrous effect in developing South Africa.

In chapter two, it dealt with the literature review of what different authors have to say about record-keeping, accountability and transparency. Not only literature was attained from books, journals or published South African newspaper sources but also relevant and applicable legislation of the country. These various pieces of legislation included but not limited to the

following: The Constitution of the Republic of South Africa Act 108 of 1996 chapter 9, deals with state institutions supporting constitutional democracy and one of those institutions is the Auditor General. The Auditor General who has the mandate to audit the financial statements of any government entity to determine if public administration is an open book as espoused in Section 195 of the Constitution. The A-G faces insurmountable task when auditing the financial statements of a government entity if the records (financial statements) are not properly kept. The overall concluding remark that the A-G tends to give to any government entity that does not have a good record keeping in place will be a disclaimer opinion. The disclaimer opinion is when the A-G cannot express any opinion regarding the status quo of a government entity in terms of financial statements.

Other pieces of legislation included: The Public Finance Management Act, 1999 Section 40 (1) whereby an accounting officer of the entity must submit reports, returns, notices and other information to the relevant treasury and the Auditor General as required by the PFMA. The National Archives and the Records Service Act of 1996 which requires governmental bodies to put the necessary infrastructure, policies, strategies, procedures and systems in place to ensure that records in all formats are managed in an integrated manner. The Promotion of Access to Information Act 2001 is aimed at fostering a culture of transparency and accountability. The Promotion of Administrative Justice Act 3 of 2000 ensures that administrative action is lawful, reasonable and procedurally fair etc.

In chapter three, it dealt with the research methodology that was used by the researcher to gather information for this research undertaking. In this study a mixed method was used as a method where the researcher uses both the qualitative and quantitative approach in collecting, analysing and integrating data and the researcher drew a conclusion in the same study to improve the quality of the research by minimising biases, limitations and weaknesses.

Chapter four presented the findings of the study, analysis of data using graphs and discussions thereof. Chapter four presented the findings from the questionnaire, interviews and document analysis. It is also in chapter four where the researcher answered the three research questions of this study.

This chapter, which is chapter five, gives a summary, recommendations and conclusion of the research undertaking. It presents the findings and the recommendation that the ECDoE can pursue to the identified problem. The researcher will look at chapter two literature reviews and corroborate her findings about the identified problem. In summary any key priorities that government objective/s has will be rendered as unaccountable and not transparent if there is no available documentation to document the actual activities undertaken. Without records to document actual income and expenses, many officials will continue to thwart the developments at hand. With records at hand, maladministration will be uncovered and guilty officials will be charged. It is therefore worth noting that accountable and transparent government cannot exist without proper record keeping in place. Rather than identifying the problem, its effect and cause, the research aimed at finding scientific solutions to the identified problem. The respondents gave their opinions on the possible solutions to the problem. The documents surveyed also suggested solutions to the problem. To conclude officials at ECDoE must not be resistant to change. Change is needed at ECDoE to map the new developmental path. Change elements that ECDoE need in order to effect change and to hold the official's accountable are:

1. Determine what needs to be done.
2. Create the capacity to do what needs to be done.
3. Decide on how to do what needs to be done.
4. Ensure that what needs to be done is actually done.
5. Ensure what needs to be done satisfies the legal and ethical requirements.
6. Report to stakeholders on what has been achieved.

### **5.3 FINDINGS AND RECOMMENDATIONS**

It must be noted that the recommendations will be made on the findings emanating from the questionnaires; interviews conducted and document survey analysis.

### **5.3.1 NO ADEQUATE TRAINING PROVIDED IN RECORD KEEPING**

Most of the officials, who deal with records, have not been exposed to the correct manner of filing documents. The documents at the ECDoE are filled in a haphazard manner making it impossible to retrieve a document. Each section or cluster in the department rather has its own way of filling documents, making it difficult if not impossible to retrieve a document for auditing purposes. Training is identified by National Archives and Records Services of South Africa Act 43 Of 1996 (NARS) as one of the crucial elements in ensuring sound record-keeping but at ECDoE: there is no adequate training provided for the Records Manager, records office staff and records users. Mnjana (2003) also avers that government can institute measures that will ensure records are well managed such as taking staff for records management courses or training.

**Recommendation:** It is recommended that training programs on record-keeping be intensified at ECDoE. Training should be provided to every employee at ECDoE that deals with records in the conduct of the business duties.

### **5.3.2 INEFFECTIVE INTERNAL CONTROL SYSTEM**

The National Archives and the Records Service Act of 1996 requires governmental bodies to put the necessary infrastructure, policies, strategies, procedures and systems in place to ensure that records in all formats are managed in an integrated manner. Accountability requires these systems of reporting and controls in an organisation to be appropriate and transparent. The system of internal control/s at ECDoE is not entirely effective. The root causes for the weaknesses encountered are, lack of capacity and expertise, non-compliance with the management policies and documentation that is not readily available to fill critical posts in finance and supply chain with appropriately skilled individuals.

**Recommendation:** The internal processes and systems should be beefed up efficiently so as to improve the audit outcomes. The department must hire the skilled personnel or outsource the best officials so as to strengthen the internal control system in order to be fully functional and satisfactory.

### **5.3.3 NO RISK MANAGEMENT CONTINGENCY PLAN**

The AG noted that while the department had an audit intervention plan in place to address financial management problems raised by the AG in the previous financial year, these plans

where not implemented by management. This is a matter of extreme concern. As Chiyemba (2011) further noted, any organisation should have contingency plan/s should the preferred plan not achieve the desired outcomes. The risk management function was not in place during the period that the researcher conducted the research in. The department does not have a risk assessment strategy and fraud prevention plan in operation.

This led to an increase in the number of fraudulent activities taking place: as Acts such as the Prevention and Combating of Corruption Activities Act 2004 was not endorsed by the department. With the interview that the researcher had with the Chief Financial Officer, he stated that the department has an approved risk management strategy in place but it was not fully operational at the time when the research undertaking was conducted.

**Recommendation:** the officials must hastily put the risk management plan into action with a detailed fraud prevention policy and a response plan so as to eliminate and to reduce the maladministration that is prevalent in the department.

#### **5.3.4 NO PROPER RECORD-KEEPING**

As noted in the published newspaper sources, the department had failed to provide documents due to poor filing systems, vacant posts not being filled and poor management of human resource functions at district offices. The quality of annual financial statements at the ECDoE is poor as the department does not have proper record keeping in place. There are numerous delays by officials in providing the requested information either for audit purposes or for reference checks.

**Recommendation:** (1) Provincial Treasury should consider providing funds for a forensic investigation to be conducted on the financial affairs of the Department, taking into account the magnitude of financial mismanagement reported by the Auditor General and failure by management to account fully for the funds used and to produce supporting documentation to support the expenditure.

**Recommendation** (2) Disciplinary action must be taken against all the officers of the Department who have failed to comply with the provisions of the PFMA as contained in sections 38, 39, 40, 41 and 45.

**Recommendation** (3) Treasury must step up assistance on financial management to improve the department's performance.

### **5.3.5 NON-COMPLIANCE WITH LEGISLATION BY OFFICIALS**

Compliance to the various legislation governing record keeping and financial management is minimal in the department. Of special concern is the AG's statement that "top management has not set the example and acted upon officials found guilty of non-compliance with the required internal control policies and procedures. Palmer (2000) noted that, with effective record keeping in place, records can serve as evidence in identifying non-compliance by officials either with financial institutions or other laws and regulations.

There are zero adherences to legislation by officials as noted also in chapter 4. The accounting officer for the department did not comply with the following legislative requirements to report on the disciplinary hearing against any official:

- ✓ Section 38(1) (g) of the PFMA: reporting in writing to the relevant treasury particulars of discovered unauthorized expenditure.
- ✓ Section 40(1) (f) of the PFMA: for submitting all reports, returns, notices and other information to the relevant treasury and the Auditor-General, as required by the PFMA.

#### **Recommendation:**

- ✓ Relevant officials must be called to account for this failure, and institute disciplinary proceedings against any official/s who contravened the PFMA or any applicable act such as the Division of Revenue Act (DORA).
- ✓ Top management must set an example and act upon official/s found guilty of non-compliance with the required internal control policies and procedures.

### **5.3.6 NO STRONG OR EFFECTIVE LEADERSHIP**

The Daily Dispatch publication dated 23 November 2011 and the audit committee report for the department, noted the department as being faced with leadership and continuity challenges, with at least three superintendents-general Professor Harry Nengwekhulu, Ronnie Swartz and Modidima Manny appointed in the year. The department management style is not conducive to rendering an effective public administration. Each leader that assumed duties after the other leader (HOD) blamed the previous HOD for the magnitude of problems encountered. There were a number of suspensions and investigations of senior management which indicates that management does not lead by an example.

**Recommendation:** an official before assuming official duties should tabulate the key priority areas that s/he espoused to take the department forward. Leadership cannot happen in an environment where there is no direct engagement with officials concerned. Once the leader is not conveying positive roadmap for the department, s/he should be released of her/his official duties.

### **5.3.7 SHORTAGE OF STAFF OR QUALIFIED PERSONNEL**

The major challenge that was highlighted by officials at ECDoE and the AG was that, the department lacks employees with sound financial management skills, who are competent in financial planning and also records specialists to conduct a records audits of the department.

**Recommendation:** the department must consider hiring efficient and skilled personnel so as to mitigate the risk whereby an official duty is being undertaken by personnel with no proper qualification and knowledge know how.

### **5.3.8 LACK OF COMMITMENT TO EXCEL**

Officials just submitted reports of poor quality. The reports that were submitted did not mean anything, but were just submitted for compliance purposes. Inefficiency, the lack of commitment, low work ethics rendered by officials is actually pulling the department down the drain.

**Recommendation:** (1) There should be continuous and effective monitoring of work duties and sharing of best practices with other excelling departments

**Recommendation:** (2) Bimonthly meetings should be held with the department to give feedback in terms of its performance so that the department could remain focused.

### **5.3.9 NO SIGNIFICANT CORRECTIVE ACTION IS UNDERTAKEN TO ELIMINATE PAST INACCURACIES**

The department's officials do not adequately monitor the implementation of internal and external audit recommendations, resulting in prior year qualifications being reported again in the current financial year. According to the National Treasury (2001) audit committees are an integral part of process of improved financial management.

**Recommendation:** benchmarks must be set by officials concerned and they must regularly monitor and determine if the set objectives are achieved.

### **5.3.10 ABSENCE OF FOLLOWING UP ON RECOMMENDATIONS MADE BY THE EXTERNAL AUDIT**

According to the audit report, ECDoE has major capacity issues and has not complied with the recommendations made by the Auditor General. None of the recommendations which were made previously by the external auditors were taken into full consideration as the department still has the prevailing challenge such as unreliability of financial statements.

**Recommendation:** The recommendations of external audit function that is designed to promote accountability and to improve the reliability and trustworthiness of financial reports need to be followed up . External auditing adds credibility to the information provided, strengthens oversight, accountability and good governance in the public sector, gives momentum to the transformation of financial management in the public sector, provides insight and improves the foresight of decision-makers.

### **5.4 RECOMMENDATIONS FOR FURTHER RESEARCH**

Proper record-keeping must be accredited as being one of the key and vital functions that contribute towards ensuring accountability and transparency. South Africa is faced with the challenge of lack of service delivery and this is manifested through violent protests that have broken out in communities across the country. Lack of service delivery can be attributed to various factors such as mismanagement of public funds and corruption and many others. This study has revealed that better performance and enhancement of services rendered by government can only be attained through the application of effective record-keeping practices amongst other things. Further research undertaking area of interest can include

- The embedding of records management function into the auditing process.
- Effective record keeping through enhanced public services delivery.

### **5.5 CONCLUSION**

As Dr Anne Thurston notes “if government is to be held accountable for their actions and if the public is to have legally enforceable rights of access to government information, then it is essential to ensure that evidence is accurately and securely preserved. Without reliable, authentic

documentary evidence, government cannot demonstrate to society that it has used state resources responsibly and that it has fulfilled its mandate to the people. Economic crime cannot be proven, and citizens' rights cannot be protected".

The practice of record keeping in relation to the legal and normative framework is not properly promoted at ECDoE, that some of the insurmountable challenges that the department has, originates from the lack of adherence to legislation. During the conduct of this research undertaking, the researcher has not in any manner come with a legislation that is in direct contravention with the other legislation that promotes record-keeping and financial management in the public sector. As the significance of the study did state that the research seeks to achieve awareness with policy makers, it is hoped in due course of time, this will be fully realised and there will be no absence of record when meaningful audits are conducted.

The department cannot vouch and prove, they use records to support accountability to prove they have met their obligations and complied with the best practices. It is worth noting that the department has failed to account in many ways, such as fiscal requirements (PFMA) and legal (RSA Constitution and various fiscal and other regulatory laws). Without records, the officials in the department cannot defend their actions when called to account and be opened to public scrutiny. The department has a history of over-expenditure and negative audit opinions of the Auditor General. A multiplicity of factors contributed and continues to contribute to the current state of the financial affairs of the department. These factors include the incidence of weak internal controls, lack of proper planning and implementation and the lack of managerial responsibility and accountability. Over a period of time, ECDoE has been under severe financial strain complicated by the absence of sustainable interventions to address identified challenges. The current state of affairs of the department must also be viewed within the context of the lack of effective financial planning and management across the department including effective implementation of record-keeping systems.

The study has revealed that record keeping does play a significant role in various aspects including, *inter alia*, promoting good governance, supporting democratic accountability, fulfilling legal requirements, combating corruption, promoting and protecting human rights and ensuring sound financial management. The effective management of records ensures that sound

decisions can be made based on full, accurate and up-to-date information, and ensures that the rationale for, and the impact of, those decisions can be traced, scrutinised and justified as necessary.

Records are clearly the key element in supporting accountability and revealing fruitless and wasteful expenditure. In other words, the management of records enables government to operate in a transparent fashion and to be able to account to the public who brought it into power. Nonetheless, based on the findings, it can be concluded that record keeping is not receiving the attention it deserves at education department. In its endeavors (the department) to improve its record keeping practices, it is proposed that the department consider the findings and recommendations of this study. There is an urgent need to stop the culture of corruption, lack of accountability and unprofessional conduct that have gathered momentum in the public sector. The lack of enforcement of legislation and mechanisms to punish unethical conduct, maladministration and corruption need urgent attention.

This research undertaking it aspired to recommend the best practices in ensuring accountability and transparency through proper record-keeping. The recommendations which were enumerated attempted to make a link to the specific findings. The primary question that was explored was whether the practice of record keeping in the Department of Education is adhering to the legislative framework in ensuring accountability and transparency. By conducting this study, the aim of the researcher was to create awareness and to depict the mutual relationship that exists between records and rendering of transparency and accountability by officials to the citizens and also to the Auditor-General.

Accountability in the sense of modern governance is not an easy matter. It requires that the systems of reporting and controls in an organisation to be appropriate and transparent. Record-keeping forms the base of these systems. It should be noted with high thoughtfulness that the mechanisms that enhance the reliability of information, thereby fostering accountability, transparency and good governance, are the internal audit function and the audit committee within the reporting entity, and the external auditors outside the reporting entity" (De Jager 2006/07:4).

If these mechanisms are non-existent or dormant in an organisation, the accountability chain is broken. Therefore, a lack of records management is unthinkable.

Above all, this research undertaking recommends that there should be a proper records management which will take the process a step further and can assure all stakeholders, including citizens, which funds are indeed used for achieving predetermined objectives and services are rendered in a transparent and accountable manner. Record keeping is a fundamental and core activity of public sector management. Without records there can be no accountability and no rule of law. Public servants require information in order to discharge their official duties and responsibilities efficiently, effectively, and in a transparent manner. Records represent a major source of information, and are almost the only reliable and legally verifiable data source that can serve as evidence of decisions, actions and transactions in the public service.

## **RELEVANCE OF RECORD KEEPING IN RELATION TO BATHO PELE PRINCIPLES**

- Records contain full, accurate and up-to-date information about public services people are entitled to and the public should access this information (**Access, Information and Service Standard**)
- When consulting the communities, government officials should produce comprehensive information about plans, budget, progress report and work accomplished (**Consultation**)
- Can track if a public inquiry was responded to through the records office (**Redress**)
- Records management assist in saving money by not repeating things that have already been done (**Value for Money**); and
- Records management promotes transparency and openness (**Openness and Transparency**).

From the above analysis, it can be deduced that record keeping plays a vital role in implementing and upholding the Batho Pele Principles.

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## **APPENDICES**

### **Appendix 1.**

52039 Dice Street

Wilsonia

East London

5247

12 November 2012

### **TO WHOM IT MAY CONCERN**

My name is Ms Majama Ntontela. I am currently doing Masters in Public Administration at the University of Fort Hare (Bisho). I would like you to please assist me by completing the questionnaire and I will return on the 28 of November 2012 to fetch the questionnaires myself. This research study is part of my master's degree. The purpose of the study is to investigate the practice of record keeping in the Eastern Cape Provincial Department of Education which ensures accountability and transparency.

The information provided in this survey will be used expressly for the purposes research study only, and you will remain anonymous. Please complete this questionnaire.

Thanking you in advance for your assistance.

Yours Sincerely

Ms. Majama Ntontela

Contact Numbers: 073 258 6890

Email: [ntontelaj@yahoo.com](mailto:ntontelaj@yahoo.com)

# **QUESTIONNAIRE**

## **SECTION A: RESPONDENT DETAILS**

1. Name: \_\_\_\_\_ (optional)
2. Gender: \_\_\_\_\_
3. Position: \_\_\_\_\_
4. Number of years in the post: \_\_\_\_\_
5. Highest Qualification (tick): PhD    Masters    Matric    Honours    Degree    Other  
(specify) \_\_\_\_\_

## **SECTION B: KNOWLEDGE PERTAINING TO RECORD-KEEPING, ACCOUNTABILITY AND TRANSPARENCY**

6. Do you know what a record is? **Yes/No**
7. What do you think is the meaning of record?

Recorded information. Information created during communication or business transaction	
Published information. Information published in books and journals	
Other (specify)	

8. Have you ever attended any formal records management training? **Yes/No**
9. What is the state of record-keeping in your department? **Please justify your answer.**

(a) Poor	
(b) Good	
© Average	

10. What do you think are the challenges of record-keeping in your department today?  
**(Please tick as many as are applicable)**

Shortage of Filing Space	
Misfiling and Missing Files	
Shortage or unskilled staff	
Transaction of activities undertaken not recorded promptly	
Shortage of Staff	
Lack of general staff awareness about the importance of records	
Other (specify)	

11. What do you think should be done to solve these problems?  
 .....  
 .....  
 .....  
 .....

12. Who are your stakeholders/clients for records? **Tick as many as possible**

Auditors	
Supervisor's	
Clients	
Researchers	
Other (specify)	

13. Do you know of any legislative framework governing recordkeeping in South Africa?  
**Yes/No.**

14. If yes to question 13 kindly mention the legislative pieces

.....  
 .....  
 .....  
 .....

15. Do you know any policies and procedures for record keeping in your department? **Yes/No**

16. If yes to question 15, kindly mention them

.....  
.....  
.....  
.....  
.....

17. In your opinion does record-keeping receive the attention it deserves in your department?  
**Motivate your answer.**

.....  
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.....  
.....  
.....

18. What causes lack of accountability and transparency in achieving a clean audit opinion?

.....  
.....  
.....  
.....

19. Which functional role do records have in your daily execution of work duties?

.....  
.....  
.....  
.....

20. How does the department render accountability and transparency to officials?

.....

.....  
.....  
21. What prohibits the department in providing a clear trail of supporting documents to the A-G?

.....  
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.....  
.....

22. Are there any mechanisms in place (as far as you know) to promote accountability and transparency in your department?

.....  
.....  
.....  
.....

23. Are there any mechanisms in place (as far as you know) to prevent negative audit opinion? **If yes kindly mention them**

.....  
.....  
.....  
.....

24. Are these above listed mechanisms effective? **Explain**

.....  
.....  
.....  
.....

25. What should be done in order to promote accountability, transparency and record keeping?



University of Fort Hare

DEPARTMENT OF PUBLIC ADMINISTRATION

*Office of the Chair & Head of Department:*

**Professor Edwin Ijeoma**

Bsc (Hons) Lagos, MBA, Honolulu USA, PhD (Pret.)  
Professor of Policy & Public Sector Economics

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Tel: +27 (0) 40 608-3403 • Fax: +27 (0) 40 608-3408



27 November 2012

TO WHOM IT MAY CONCERN

**RE: REQUEST FOR CONDUCTING AN ACADEMIC RESEARCH**

**PROGRAMME** : **Master of Public Administration (MPA)**  
**NAME** : **Ms M Ntontela**  
**STUDENT NUMBER** : **200418025**

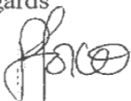
The above named is a registered student of the university of Fort Hare. As part of the requirements for completing her MPA degree, the student is expected to conduct a research and submit its findings accordingly.

We hereby request you to allow the student conduct a research in your institution and to interact with relevant selected office-bearers and officials. We have instructed the student to observe professionalism and ethical considerations by maintaining anonymity of the participants concerned. The student has also been advised to maintain strict confidentiality in her interactions with respondents.

Once the research is completed, it may be availed to your institution on request. We hope that the findings of the research will benefit your institution in particular and South Africa in general.

Please extend every assistance she stands in need.

Regards

  
PP Prof EOC Ijeoma



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