

**INTERNAL AUDIT FUNCTION'S INDEPENDENCE AND  
OBJECTIVITY IN THE MPUMALANGA PROVINCIAL  
DEPARTMENT OF HEALTH, SOUTH AFRICA: CHALLENGES  
AND BENEFITS**

by

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submitted in accordance with the requirements

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## DECLARATION

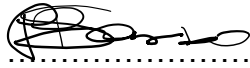
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I declare that the above dissertation is my own work. All the sources that I have used or quoted have been appropriately acknowledged and referenced in accordance with academic requirements.



.....

Signature

18/11/2025  
.....

Date

## **DEDICATION**

I dedicate this dissertation to the memory of my late parents, Lindiwe Nkalanga and Thomas Sambo, and my late aunt, Ressay T Sambo, whose unwavering love and guidance laid the foundation for everything I have achieved. Although you are no longer here to witness this milestone, your spirit has been my constant companion throughout this journey.

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## TABLE OF CONTENTS

<b>DECLARATION</b> .....	I
<b>DEDICATION</b> .....	II
<b>ACKNOWLEDGEMENTS</b> .....	III
<b>LIST OF FIGURES</b> .....	X
<b>LIST OF TABLES</b> .....	XI
<b>LIST OF ACRONYMS</b> .....	XII
<b>ABSTRACT</b> .....	XIV
<b>CHAPTER 1</b> .....	1
<b>INTRODUCTION</b> .....	1
<b>1.1 THE BACKGROUND TO THE STUDY</b> .....	1
<b>1.2 THE RESEARCH GAP</b> .....	5
<b>1.3 PROBLEM STATEMENT</b> .....	6
<b>1.4 THE RESEARCH AIM</b> .....	11
<b>1.5 RESEARCH QUESTIONS AND SUB-QUESTIONS</b> .....	11
1.5.1 NON-EMPIRICAL RESEARCH SUB-QUESTIONS .....	11
1.5.2 EMPIRICAL RESEARCH SUB-QUESTIONS .....	11
<b>1.6 RESEARCH OBJECTIVES</b> .....	11
1.6.1 NON-EMPIRICAL RESEARCH OBJECTIVES .....	11
1.6.2 EMPIRICAL RESEARCH OBJECTIVES .....	12
<b>1.7 THESIS STATEMENT</b> .....	12
<b>1.8 DELIMITATIONS OF THE STUDY</b> .....	12
<b>1.9 METHODOLOGICAL OVERVIEW</b> .....	12
1.9.1 TRUSTWORTHINESS OF THE FINDINGS AND ETHICAL CONSIDERATIONS .....	13
<b>1.10 SIGNIFICANCE OF THE STUDY</b> .....	13
<b>1.11 DEFINITIONS OF KEY TERMS AND CONCEPTS</b> .....	14
1.11.1 INTERNAL AUDITING (IA) .....	14
1.11.2 INTERNAL AUDIT FUNCTION (IAF) .....	14

1.11.3 INDEPENDENCE.....	14
1.11.4 OBJECTIVITY.....	15
1.11.5 AUDIT COMMITTEE .....	15
1.11.6 PUBLIC SECTOR.....	15
1.11.7 INFORMATION ASYMMETRY .....	15
<b>1.12 CHAPTER OVERVIEW .....</b>	<b>15</b>
<b>1.13 CHAPTER SUMMARY .....</b>	<b>16</b>
<b>CHAPTER 2 .....</b>	<b>18</b>
<b>THE THEORETICAL FRAMEWORK OF THE STUDY .....</b>	<b>18</b>
<b>2.1 INTRODUCTION .....</b>	<b>18</b>
<b>2.2 THE AGENCY THEORY .....</b>	<b>19</b>
2.2.1 THE APPLICATION OF THE AGENCY THEORY IN THIS STUDY .....	23
2.2.2 CONSTRUCTS OF THE AGENCY THEORY .....	28
2.2.2.1 <i>Principal</i> .....	29
2.2.2.2 <i>The Agent</i> .....	31
2.2.2.3 <i>The Agency Problem</i> .....	32
2.2.2.4 <i>The Agency Costs</i> .....	33
2.2.2.5 <i>Information Asymmetry</i> .....	34
<b>2.3 THE POLICEMAN THEORY .....</b>	<b>35</b>
2.3.1 THE APPLICATION OF THE POLICEMAN THEORY IN THIS STUDY .....	37
2.3.2 CONSTRUCTS OF THE POLICEMAN THEORY.....	40
2.3.2.1 <i>Fraud Prevention</i> .....	41
2.3.2.2 <i>Fraud Detection</i> .....	42
<b>2.4 CHAPTER SUMMARY .....</b>	<b>44</b>
<b>CHAPTER 3 .....</b>	<b>45</b>
<b>LITERATURE REVIEW .....</b>	<b>45</b>
<b>3.1 INTRODUCTION .....</b>	<b>45</b>
<b>3.2 LEGISLATIVE AND REGULATORY FRAMEWORKS GOVERNING THE IAFs IN THE PROVINCIAL GOVERNMENT .....</b>	<b>45</b>
3.2.1 THE PUBLIC FINANCE MANAGEMENT ACT (PFMA) .....	46
3.2.1.1 <i>The IAF Positioning: Independence</i> .....	47
3.2.2 TREASURY REGULATIONS.....	52

3.2.3 GLOBAL INTERNAL AUDIT STANDARDS (GIAS) UNDER THE IPPF .....	53
3.2.3.1 <i>The Objectivity of IAs</i> .....	55
3.2.4 THE INTERNAL AUDIT FRAMEWORK DEVELOPED BY THE NATIONAL TREASURY.....	56
3.2.5 THE PUBLIC SECTOR RISK MANAGEMENT FRAMEWORK (PSRMF).....	57
3.2.6 THE KING IV REPORT ON CORPORATE GOVERNANCE .....	58
3.2.7 THE INTERNAL AUDIT CHARTER .....	58
<b>3.3 CHALLENGES HINDERING THE INDEPENDENCE AND OBJECTIVITY OF THE IAFS</b>	<b>61</b>
3.3.1 THE ORGANISATIONAL STRUCTURE AND REPORTING LINES.....	61
3.3.2 INTIMIDATION AND THREATS.....	63
3.3.3 LAWS AND REGULATIONS CHALLENGES.....	64
3.3.4 POLITICAL INTERFERENCE .....	65
3.3.5 RESOURCE LIMITATIONS.....	66
3.3.6 MANAGEMENT INTERFERENCE .....	67
3.3.7 ROLE CONFUSION WITH OPERATIONS.....	68
3.3.8 TECHNOLOGICAL CHALLENGES .....	68
3.3.9 LACK OF MANAGEMENT SUPPORT .....	70
3.3.10 COMPETENCY AND PROFESSIONALISATION OF IAS .....	70
3.3.11 CONFLICT OF INTEREST.....	71
3.3.12 LIMITED ACCESS TO THE AC.....	72
<b>3.4 BENEFITS ASSOCIATED WITH ENSURING THE INDEPENDENCE AND OBJECTIVITY OF IAFs</b>	<b>73</b>
3.4.1 STRENGTHENED GOVERNANCE.....	74
3.4.2 IMPROVED COMPLIANCE AND RISK MANAGEMENT .....	75
3.4.3 PREVENTION AND DETECTION OF FRAUD AND CORRUPTION .....	75
3.4.4 ACCOUNTABILITY AND TRANSPARENCY.....	76
3.4.5 STAKEHOLDER CONFIDENCE.....	77
3.4.6 IMPROVED ORGANISATIONAL EFFECTIVENESS .....	78
<b>3.5 PERSPECTIVES FOR ENHANCING THE INDEPENDENCE AND OBJECTIVITY OF IAFS IN THE PROVINCIAL GOVERNMENT</b>	<b>78</b>
3.5.1 STRENGTHENING AND REGULAR REVIEW OF LEGISLATIVE FRAMEWORKS GOVERNING THE IAF	79
3.5.2 ENHANCING IAF'S INDEPENDENCE FROM POLITICAL INFLUENCE.....	81
3.5.3 ENHANCING IA RESOURCES, TRAINING, AND DEVELOPMENT.....	81
3.5.4 ENHANCING MONITORING AND FOLLOW-UP OF AUDIT RECOMMENDATIONS.....	83
3.5.5 ESTABLISH CLEAR GOVERNANCE STRUCTURES.....	84

3.5.6 SAFEGUARDING AGAINST CONFLICT OF INTEREST .....	85
3.5.7 STRENGTHENING COMMUNICATION AND COLLABORATION .....	86
3.5.8 BUILDING INTERNAL AND EXTERNAL STAKEHOLDER COOPERATIONS .....	87
<b>3.6 CHAPTER SUMMARY .....</b>	<b>88</b>
<b>CHAPTER 4 .....</b>	<b>89</b>
<b>RESEARCH DESIGN AND METHODOLOGY .....</b>	<b>89</b>
<b>4.1 INTRODUCTION .....</b>	<b>89</b>
<b>4.2 THE RESEARCH AIM .....</b>	<b>89</b>
4.3.1 RESEARCH SUB-QUESTIONS .....	89
4.3.2 RESEARCH OBJECTIVES .....	90
<b>4.4 RESEARCH METHODOLOGY .....</b>	<b>90</b>
4.4.1 THE RESEARCH PARADIGM .....	91
4.4.2 THE RESEARCH APPROACH .....	91
4.4.3 RESEARCH DESIGN .....	92
4.4.5 THE RESEARCH POPULATION .....	93
4.4.6 RESEARCH SAMPLING .....	93
<b>4.5 DATA COLLECTION METHODS .....</b>	<b>95</b>
4.5.1 SECONDARY DATA COLLECTION .....	95
4.5.2 PRIMARY DATA COLLECTION .....	96
<b>4.6 PILOT STUDY .....</b>	<b>97</b>
<b>4.7 DATA ANALYSIS .....</b>	<b>98</b>
4.7.1 DATA FAMILIARITY .....	98
4.7.2 GENERATING INITIAL CODES .....	98
4.7.3 THEME SEARCH .....	99
4.7.4 THEME REVIEW .....	99
4.7.5 NAMES AND DESCRIPTIONS OF THEMES .....	100
4.7.6 REPORTING .....	100
<b>4.8 ENSURING TRUSTWORTHINESS OF THE RESEARCH PROCESS .....</b>	<b>100</b>
4.8.1 CREDIBILITY .....	101
4.8.2 TRANSFERABILITY .....	101
4.8.3 DEPENDABILITY .....	102
4.8.4 CONFIRMABILITY .....	102
<b>4.9 ETHICAL CONSIDERATIONS .....</b>	<b>102</b>

4.9.1 INFORMED CONSENT .....	103
4.9.2 ANONYMITY AND CONFIDENTIALITY .....	104
4.9.3 REDUCE POTENTIAL RISKS OR AVOIDANCE OF HARM .....	105
4.9.4 HANDLING AND STORING DATA .....	105
<b>4.10 CHAPTER SUMMARY .....</b>	<b>105</b>
<b>CHAPTER 5 .....</b>	<b>107</b>
<b>DATA PRESENTATION AND DISCUSSION OF RESULTS .....</b>	<b>107</b>
<b>5.1 INTRODUCTION .....</b>	<b>107</b>
<b>5.2 PRESENTATION OF RESULTS .....</b>	<b>107</b>
5.2.1 BIOGRAPHICAL INFORMATION .....	108
5.2.2 GENDER OF THE PARTICIPANTS .....	108
5.2.3 AGE GROUP OF THE PARTICIPANTS .....	108
5.2.4 HIGHEST EDUCATIONAL LEVEL .....	109
5.2.5 YEARS OF EXPERIENCE OF THE PARTICIPANTS .....	110
5.2.6 JOB TITLES .....	111
5.2.7 PSEUDONYMS OF PARTICIPANTS USED IN THE STUDY TO ENSURE CONFIDENTIALITY .....	111
<b>5.3 PRESENTATION OF RESPONSES FROM RESEARCH OBJECTIVES .....</b>	<b>112</b>
5.3.1 FINDINGS FROM NON-EMPIRICAL OBJECTIVE- OBJECTIVE 1: .....	113
5.3.1.1 <i>The GIAS under the IPPF</i> .....	113
5.3.1.2 <i>The PFMA</i> .....	113
5.3.1.3 <i>Treasury Regulations</i> .....	114
5.3.1.4 <i>The Internal Audit Framework Developed by the National Treasury</i> .....	114
5.3.1.5 <i>Public Sector Risk Management Framework</i> .....	114
5.3.1.6 <i>King IV Report on Corporate Governance</i> .....	115
5.3.1.7 <i>The Internal Audit Charter</i> .....	115
5.3.2 FINDINGS FROM RESEARCH QUESTIONS .....	117
5.3.2.1 <i>Findings on research objective two</i> .....	118
5.4.2.2 <i>Findings on research objective three</i> .....	130
5.4.2.3 <i>Findings on research objective four</i> .....	138
<b>5.5 CHAPTER SUMMARY .....</b>	<b>147</b>
<b>CHAPTER 6 .....</b>	<b>149</b>
<b>SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS .....</b>	<b>149</b>
<b>6.1 INTRODUCTION .....</b>	<b>149</b>
<b>6.2 SUMMARY OF THE STUDY .....</b>	<b>149</b>

<b>6.3 FULFILMENT OF RESEARCH OBJECTIVES</b> .....	151
6.3.1 OBJECTIVE 1.....	151
6.3.2 OBJECTIVE 2.....	152
6.3.3 OBJECTIVE 3.....	153
6.3.4 OBJECTIVE 4.....	153
<b>6.4 LIMITATIONS OF THE STUDY</b> .....	154
<b>6.5 RECOMMENDATIONS FOR CHANGE</b> .....	154
<b>6.7 CONCLUSIONS</b> .....	156
<b>REFERENCES</b> .....	157
<b>ANNEXURE 1: ETHICS APPROVAL CERTIFICATE</b> .....	193
<b>ANNEXURE 2: PERMISSION LETTER</b> .....	195
<b>ANNEXURE 3: CONSENT FORM</b> .....	196
<b>ANNEXURE 4: THE INTERVIEW GUIDE</b> .....	202
<b>ANNEXURE 5: THIRD PARTY CONFIDENTIALITY AGREEMENT</b> .....	203
<b>ANNEXURE 6: DECLARATION OF PROFESSIONAL EDIT</b> .....	206
<b>ANNEXURE 7: TURNITIN REPORT</b> .....	207

## LIST OF FIGURES

<b>FIGURE 2.1: GRAPHICAL REPRESENTATION OF AGENCY THEORY IN IA</b> .....	21
<b>FIGURE 2.2: CONSTRUCTS OF THE AGENCY THEORY</b> .....	27
<b>FIGURE 2.3: CONSTRUCTS OF THE POLICEMAN THEORY</b> .....	39
<b>FIGURE 3.1: DUAL REPORTING LINES</b> .....	47
<b>FIGURE 5.1: GENDER OF THE PARTICIPANTS</b> .....	106
<b>FIGURE 5.2: AGE GROUP OF THE PARTICIPANTS</b> .....	107
<b>FIGURE 5.3: LEVEL OF EDUCATION OF THE PARTICIPANTS</b> .....	107
<b>FIGURE 5.4: YEARS OF EXPERIENCE OF THE PARTICIPANTS</b> .....	108
<b>FIGURE 5.5: JOB TITLES OF THE PARTICIPANTS</b> .....	109
<b>FIGURE 5.6: WORD CLOUD OF THE STUDY</b> .....	117
<b>FIGURE 5.7: CHALLENGES THAT HINDER THE INDEPENDENCE AND OBJECTIVITY OF THE IAF</b> ...	118
<b>FIGURE 5.8: BENEFITS ASSOCIATED WITH ENSURING THE INDEPENDENCE AND OBJECTIVITY OF THE IAF</b> .....	130
<b>FIGURE 5.9: NEW PERSPECTIVES THAT CAN BE SUGGESTED TO ENSURE THE INDEPENDENCE AND OBJECTIVITY OF THE IAF</b> .....	139

## LIST OF TABLES

TABLE 4.1: RESEARCH SAMPLING TABLE .....	92
TABLE 5.1: PSEUDONYMS OF THE PARTICIPANTS .....	109

## LIST OF ACRONYMS

This section provides the acronyms and their explanations utilised in this study.

<b>Acronym</b>	<b>Description</b>
AC	Audit Committee
ACs	Audit Committees
AO	Accounting Officer
AOs	Accounting Officers
AGSA	Auditor-General of South Africa
CAE	Chief Audit Executive
CFO	Chief Financial Officer
CFE	Certified Fraud Examiner
CIA	Certified Internal Auditor
CISA	Certified Information Systems Auditor
IA	Internal Audit
IAC	Internal Audit Charter
IAFR	Internal Audit Framework
IAF	Internal Audit Function
IAFs	Internal Audit Functions
IIA	Institute of Internal Auditors
IIA SA	Institute of Internal Auditors South Africa
IAs	Internal Auditors
IPPF	International Professional Practices Framework

IT	Information Technology
King IV	King Report on Corporate Governance for South Africa 2016
MPDoH	Mpumalanga Provincial Department of Health
MPG	Mpumalanga Provincial Government.
PFMA	Public Finance Management Act 1 of 1999 as amended
PSRMF	Public Sector Risk Management Framework
UNISA	University of South Africa

## **ABSTRACT**

The study focused on the independence of the Internal Audit Function (IAF) and the objectivity of Internal Auditors (IAs) within the Mpumalanga Provincial Department of Health (MPDoH) in South Africa. The primary aim was to explore and assess the factors influencing the independence and objectivity of the IAF. The study was underpinned by the Agency Theory and the Policeman Theory, which highlight the role of internal auditors in mitigating agency conflicts as well as detecting and preventing irregularities to promote accountability and compliance. Guided by an interpretivist research paradigm, the study adopted a qualitative research approach to explore in depth the experiences and perspectives of the participants. A case study design was employed, and data were collected through semi-structured, face-to-face, and telephonic interviews with 14 internal auditors who were purposefully selected based on their expertise and experience in internal auditing. The data were analysed using thematic analysis with the assistance of ATLAS.ti software (Version 25). Findings revealed that the independence and objectivity of the IAF are critical for ensuring effective governance, accountability, compliance, and improved service delivery. However, the study identified several factors undermining these principles, including inadequate resources, restricted access to the AC, management interference during audits, dual reporting structures, and insufficient protection for internal auditors. To address these challenges, the study recommends strengthening the independence of the IAF and the objectivity of IAs through enhanced resource allocation (adequate budget and personnel), unrestricted access to the AC, and the establishment of clear protocols that limit management influence during audit activities. These measures are essential for improving internal audit effectiveness, promoting good governance, and enhancing service delivery within the MPDoH. The study contributes to the public sector governance discourse by reaffirming the critical role of independence and objectivity of internal audit functions in fostering transparency, accountability, and service excellence.

**Keywords:** Internal Auditing; Internal Audit Function (IAF); Independence; Objectivity; Audit Committee.

## ISIFINYEZO

Ucwaningo lugxile ekuzimeleni Komsebenzi Wocwaningomabhuku Lwangaphakathi (i-IAF) kanye nenjongo yabahloli bamabhuku bangaphakathi (IAs) ngaphakathi koMnyango Wezempilo Wesifundazwe saseMpumalanga (MPDoH) eNingizimu Afrika. Inhloso eyinhloko kwakuwukuhlola nokuhlola izici ezithonya ukuzimela nenjongo ye-IAF. Lolu cwano lusekelwe yi-Agency Theory kanye ne-Policeman Theory, egqamisa indima yabacwaningi mabhuku bangaphakathi ekunciphiseni izingxabano ze-ejensi kanye nokuthola nokuvimbela okungahambi kahle ukuze kuthuthukiswe ukuziphendulela nokuhambisana. Ngokuqondiswa yi-paradigm yocwaningo lomhumushi, ucwaningo lwamukela indlela yocwaningo olusezingeni eliphezulu ukuze luhlale ngokujulile ulwazi nemibono yababambe iqhaza. Kwasetshenziswa i-case study design, futhi idatha yaqoqwa ngokusebenzisa izingxoxo ezihleliwe, ubuso nobuso, nangezingcingo nabacwaningi bamabhuku bangaphakathi abayi-14 abakhethwa ngamabomu ngokusekelwe ebuchwephesheni babo nolwazi lwabo ekucwaningeni kwamabhuku kwangaphakathi. Idatha yahlaziywa kusetshenziswa ukuhlaziywa kwetimu ngosizo lwesofthiwe ye-ATLAS.ti (Inguqulo 25). Okutholakele kuveze ukuthi ukuzimela kanye nenjongo ye-IAF kubalulekile ekuqinisekiseni ukuphatha okusebenzayo, ukuziphendulela, ukuthobela, kanye nokulethwa kwezinsiza okuthuthukisiwe. Kodwa-ke, ucwaningo luhlonze izinto ezimbalwa ezibukela phansi le migomo, okuhlanganisa izinsiza ezinganele, ukufinyelela okulinganiselwe ku-AC, ukuphazamiseka kwabaphathi ngesikhathi sokucwaninga, izinhloko zokubika ezimbili, kanye nokuvikelwa okunganele kwabacwaningi bamabhuku bangaphakathi. Ukuze kubhekwane nalezi zinqubo, ucwaningo luncoma ukuthi kuqinisekise ukuzimela kwe-IAF kanye nenjongo yama-IAs ngokwabiwa kwezinsiza okuthuthukisiwe (isabelomali esanele nabasebenzi), ukufinyelela okungakhawulelwe ku-AC, kanye nokusungulwa kwezivumelwano ezicacile ezibeka imingcele yokuphatha umthelela phakathi nemisebenzi yocwaningomabhuku. Lezi zinyathelo zibalulekile ekwenzeni ngcono ukusebenza kahle kocwaningomabhuku lwangaphakathi, ukukhuthaza ukubusa okuhle, kanye nokuthuthukisa ukulethwa kwezinsizakalo ngaphakathi kwe-MPDoH. Ucwaningo lufaka isandla enkulumweni yokubusa komkhakha womphakathi ngokuqinisekisa kabusha iqhaza elibalulekile lokuzimela kanye nenjongo yemisebenzi yocwaningomabhuku lwangaphakathi ekukhuthazeni ukubeka izinto obala, ukuziphendulela, kanye nokusebenza kahle kwenkonzo.

**Amagama angukhiye: Ukucwaninga Kwangaphakathi; Umsebenzi  
Wokucwaninga Kwangaphakathi (IAF); Ukuzimela; Inhloso; IKomidi  
Lokucwaninga Amabhuku.**

## LIBITO SIMO

Lolucwaningo lugcile ekutimeleni kweMsebenti Wekucwaninga Tincwadzi Wangekhatsi (i-IAF) kanye nekungakhetsi kweBacwaningi mabhuku Bangekhatsi (ema-IA) ngaphakatsi kweLitiko Letemphilo Lesifundza saseMpumalanga (i-MPDoH) eNingizimu Afrika. Inhloso leyinhloko bekukuhlola nekuhlola tintfo letinemtselela ekutimeleni nasekubeni nenhloso ye-IAF. Lolucwaningo lwasekelwa yi-Agency Theory kanye ne-Policeman Theory, lekhombisa indzima yebacwaningi mabhuku bangekhatsi ekunciphiseni kungcubutana kwema-ejensi kanjalo nekutfolela nekuvikela kungabi semtsetfweni kute kukhutsatwe kutiphendvulela kanye nekulandzela umtsetfo. Kucondziswa yindlela yelucwaningo lwekuhumusha, lolucwaningo lwemukele indlela yelucwaningo lwelizinga lekuhlola ngalokujulile lokuhlangenwe nako kanye nemibono yebahlanganyeli. Kwasetjentiswa umklamo wesifundvo sendzaba, futsi idatha yabutfwa ngekusebentisa tinkhulumomphendvulwano letihlelelwe kancane, buso nebuso, kanye nelucingo nebacwaningi mabhuku bangekhatsi labangu-14 labakhetfwa ngenhloso ngekuya ngebungcweti babo kanye nesipiliyoni sabo ekucwaningeni kwangekhatsi. Lemininingwane yahlaziywa kusetjentiswa kuhlatiya ngetihloko ngekusitwa yi-software ye-ATLAS.ti (Inguqulo 25). Lokutfoleliwe kuvete kutsi kutimela kanye nekungakhetsi kwe-IAF kubaluleke kakhulu ekucinisekiseni kubusa lokuphumelelako, kutiphendvulela, kuhambisana, kanye nekuletsa tinsita lokwentwe ncono. Kepha-ke, lolucwaningo lukhombisa tintfo letinyenti letibukela phansi letimiso, letifaka ekhatsi kungabi netinsita letenele, kufinyelela lokuvinjelwe ku-AC, kuphatamiseka kwebaphatsi ngesikhatsi sekuhlolwa kwemabhuku, takhiwo tekubika letimbili, kanye nekuvikeleka lokunganele kwebacwaningi mabhuku bangekhatsi. Kulungisa letinsayeya, lolucwaningo luncoma kucinisa kutimela kwe-IAF kanye nekuba nenhloso yema-IA ngekwebiwa kwetinsita lokutfufukisiwe (sabelomali lesenele kanye netisebenti), kufinyelela lokungenamkhawulo ku-AC, kanye nekusungulwa kwemigomo lecacile lenciphisa umtselela wekuphatsa ngesikhatsi semisebenti yekuhlola. Letinyatselo tibalulekile ekwenteni ncono kusebenta kahle kwekuhlolwa kwemabhuku kwangekhatsi, kutfutukisa kubusa lokuhle, kanye nekutfutukisa kwetfulwa kwetinsita ngaphakatsi kwe-MPDoH. Lolucwaningo lufaka sandla enkhulumeni yekuphatsa umkhakha wahulumende ngekutsi kucinisekise kabusha indzima lebalulekile yekutimela kanye nekungakhetsi kwemisebenti yekucwaninga ngekhatshi ekugcugcuteleni kusebenta ngalokusebaleni, kutiphendvulela, kanye nekusebenta kahle kwetinsita.

**Emagama labalulekile: Kucwaningwa kwemabhuku kwangekhatsi; Umsebenti  
Wekucwaninga Ngekhatsi (IAF); Inkhululeko; Kuba nenhloso; Likomidi  
Lekucwaninga Tincwadzi.**

# CHAPTER 1

## INTRODUCTION

### 1.1 THE BACKGROUND TO THE STUDY

South African Provincial Governments have faced significant governance challenges characterised by financial mismanagement, inadequate oversight mechanisms, and weak accountability structures. These challenges have impacted their ability to deliver essential services effectively (Mamokhere, 2022; Thusi & Selepe, 2023). The IAF serves as a governance monitoring tool in the public sector, including the South African Provincial Government (Setyorini & Hartoko, 2024). The Internal Audit Framework (IAFR) identifies independence and objectivity as foundational principles that enhance the quality of Internal Audit (IA) services (IIA, 2024; Kussumah & Pranoto, 2023). The independence and objectivity of the IAF are critical for ensuring effective governance and operational efficiency within organisations (Turetken, Jethefer & Ozkan, 2020).

Joshi (2020) states that the independence and objectivity of IAFs are fundamental principles that underpin the effectiveness and credibility of the IAF within organisations. Independence refers to the IAF's freedom from conditions that threaten its ability to carry out IA responsibilities in an unbiased manner (Eklöv, 2023). Conversely, objectivity relates to the IA's impartial and unbiased attitude, as well as their avoidance of conflicts of interest (Sreseli, 2023; Ishaque, 2021).

The International Professional Practices Framework (IPPF) developed by the Institute of IAs (IIA) emphasises independence and objectivity as foundational principles of the IA profession (IIA, 2024). The IPPF framework includes Global Internal Audit Standards (GIAS), Topical Requirements, and Global Guidance to ensure a unified approach to Internal Auditing worldwide, including South Africa (IIA, 2024). According to the IIA (2024), Domain II of the GIAS encompasses principles related to Ethics and Professionalism, including Integrity, Objectivity, Competency, Due Professional Care, and Confidentiality. Therefore, it constitutes the fundamental principles of IA in both the global and South African contexts.

Furthermore, Principle 7 of the GIAS requires the Chief Audit Executive (CAE) to report to a sufficiently high level within the organisation to ensure that the IAF can effectively carry out its duties. The CAE must confirm to the Board, at least annually, the organisational independence of the IAF (IIA, 2024). Handoyo (2024) asserts that when IAs uphold independence and objectivity, they are better positioned to deliver impartial evaluations. These evaluations are crucial for informing leadership about the current state of governance, risk oversight, and internal controls.

However, various factors could potentially impair independence and objectivity, including the reporting lines and organisational positioning of IA. The scope restrictions imposed by management, including the provision of non-audit services by IAs, personal or financial relationships with auditees, and long-term assignments, all amount to political interference and have weakened governance (Turetken et al 2020; Ta & Doan, 2022; Abdelrahim & Al-Malkawi, 2022; Nzama, 2022).

Nonetheless, the IAF has the potential to significantly strengthen governance within the Provincial Government. This potential, when realised, can bring about positive transformation. However, this depends on the independence and objectivity of the function in executing its duties. To safeguard independence and impartiality, the IAF must implement effective governance structures, policies, and procedures (Geqeza, 2023). This includes establishing direct reporting lines between the CAE and the AC. It also includes rotating IA assignments and having clear policies on accepting advisory engagements (Geqeza & Dubihlela, 2024).

In response to the governance challenges arising from the above-mentioned influential factors, legislative measures have been implemented, particularly in the Public Finance Management Act (PFMA), which applies both at the provincial and national levels. The PFMA, a key piece of legislation, outlines the financial management and accountability obligations of public entities. It includes the establishment of an essential component of a comprehensive governance structure, which ensures that internal controls, risk management, and compliance initiatives function efficiently and align with the organisation's objectives. This includes the establishment of an IAF, which plays a crucial role in supporting these objectives and is supported by the AC.

The Treasury Regulation of 2000, another significant regulatory framework, provides detailed guidelines for financial management and accountability in the public sector.

The PFMA 1 of 1999, as amended, and recent studies by Bananuka and Nkundabanyanga (2023), Jaggi (2023), and Alzeban (2020) have indicated that ACs are crucial in strengthening the independence and objectivity of IAF.

The role of IAs is regarded as critical, especially in response to the global financial crisis, where it serves as a guidepost that lead organisations towards operational consistency and accountability (Handoyo, 2024). This highlights the importance of the IAF's role during times of crisis. The objectivity of the IAF is enhanced by the IAs' aspiration to attain independence (Shalimova & Kuzmenko, 2022). Pelsier, Mensah, and Ngwenya (2020) affirm that support and dedication from management are crucial for the successful execution of independent and objective IA activities. This includes identifying areas for performance enhancement, quality improvement, and implementing IA recommendations.

The independence and objectivity of IAs have not only enhanced accountability but also promoted transparency in the management of public funds and public expenditure. This ensures that taxpayers' money is used for good purposes (Etim, Jeremiah & Jeremiah, 2020). When enclosed within legislative frameworks, IAFs have become more effective in achieving the constitutional mandate of providing an accountable Public Service, as outlined in the PFMA and the Treasury Regulation of 2000 (AGSA, 2021).

The 2023–24 AGSA report indicates that the MPDoH has consistently received an unqualified audit opinion with findings for the past five financial years. Although this outcome reflects compliance with financial reporting standards, the continued presence of audit findings related to performance reporting and compliance reveals persistent governance and internal control challenges (AGSA, 2024). This situation emphasises the need for a strong, independent, and objective IAF capable of detecting systemic deficiencies, supporting management oversight, and promoting sustainable improvements in governance and service delivery.

In this regard, the mission for IAF's independence and objectivity policy framework becomes imperative and paramount in ensuring that the IAF has successfully and efficiently contributed to achieving the Constitutional mission of IA (Geqeza, 2023). Conversely, the effectiveness of the governance structures has been influenced by other external factors, such as the recruitment process of the AC members and the

CAE (Almasria, 2022). Additionally, CAEs play a significant role in protecting and enhancing the independence and objectivity of IAFs. This has been done by reporting administratively and functionally to Senior Management and the AC, respectively (Geqeza, 2023). However, Nzama (2022) highlights that the ineffective and flawed recruitment process of the CAEs in the public sector due to political interference has weakened the independence of the IAF.

This study focused on the MPDoH, which serves as an essential organisation responsible for providing high-quality healthcare services to a diverse population. Located in Mbombela, the capital city of Mpumalanga Province in the Republic of South Africa, the MPDoH plays a significant role in managing health policies, programmes, and initiatives that address the unique healthcare challenges faced by urban and rural communities.

The Mpumalanga Provincial Treasury (2014) report indicated that a formal guideline was necessary to ensure that IAs at the MPG conducted evaluations fairly and impartially. This guideline would have implemented standardised procedures and supervision mechanisms that are lacking in the Mpumalanga Provincial Treasury to mitigate the impact of personal or external interests on Auditors' judgements (Mpumalanga Provincial Treasury, 2014).

Similar studies conducted by Geqeza and Dubihlela (2024) and Geqeza (2023) have revealed that in South African Provincial Governance systems, the lack of independence and objectivity in IAFs significantly hinders the IAF's ability to effectively add value to the operations of the Provincial Government sphere.

According to the IIA (2024), Standard 2.3 of the GIAS recommends that the CAE implements measures to identify and mitigate potential impairments to objectivity, including identifying situations that may compromise the impartiality of IAs. Furthermore, the CAE is required to affirm the organisational independence of the IAF to the Board on an annual basis. Additionally, the IAs must disclose any potential impairments to objectivity or independence associated with their engagements before accepting the assignment from the client (IIA, 2024).

This study examined the challenges and benefits of ensuring the independence and objectivity of IAs in the MPDoH. It was motivated by the need to continuously improve the quality of IA within the MPG. Conversely, there is a scarcity of studies on the

challenges and benefits of independence and objectivity in IAs in this province. This study was crucial for addressing the governance challenges faced by South African Provincial Governments, especially the MPDoH.

Examining the role of IAF independence and objectivity sheds light on a critical aspect of public sector governance. The study's importance lies in its potential to inform policy reforms, enhance accountability structures, and improve the effectiveness of IAFs. Understanding the factors that influence the IAF's independence and objectivity can lead to more robust governance mechanisms, ultimately contributing to better financial management and service delivery in South African Provinces. The findings from this study may have broader implications for public sector governance in developing countries. This makes it a valuable contribution to the field of public administration and governance studies.

## **1.2 THE RESEARCH GAP**

In the MPDoH, significant gaps have been identified in the literature regarding the independence and objectivity of IAs. As noted by Geqeza (2023), the absence of independence and objectivity within IAFs has diminished their effectiveness in contributing to the operational improvement of provincial governments. This issue has created gaps in the IA process, limiting the degree of trust and reliance that could be placed on the IA's role within provincial governments. At the outset, there is a lack of a formalised process or framework to evaluate and disclose any conflict of interest, which could have compromised the independence and objectivity of the IA's work. This is supported by Geqeza (2023), who states that there has been no specific framework in place to evaluate and enhance the independence and objectivity of the IAF within the Provincial Government.

Furthermore, there is a lack of a reporting system to effectively communicate and manage the threats to the independence and objectivity of IAs due to the rising number of IAs who were either being victimised or intimidated. The IIA SA conducted a study titled *The Plight of IAs*, which revealed that the Institute received several verbal reports from IAs. The reports claimed that they were being victimised, intimidated, and coerced into sweeping findings under the carpet. Many reported living in fear of losing their jobs, with some even fearing for their lives, and the majority of these complaints came from IAs in the Public Sector (IIA SA, 2019).

Furthermore, there is a shortage of IA staff, resulting in IAs having to review their own work. A study conducted by Nelufule, Masiya and Lubinga (2023) found that the IAF faced a significant staff shortage, which further complicated the challenges of maintaining an effective IAF. In 2023, the Department of Public Service and Administration (DPSA) issued Circular 49, which outlines directives for implementing control strategies to support executive authorities in maintaining financial sustainability when establishing and staffing vacant departmental positions.

The AGSA (2022) likewise identified gaps in the MPG. These deficiencies are influenced by factors such as the province's political landscape, as well as environmental and economic factors that affect service delivery. Political and financial crises are increasingly frequent and have had a greater impact on the global community than in the past (Eulerich & Eulerich, 2020).

A lack of accountability has negatively impacted the country's public sector prospects (Etim et al 2020). These gaps highlight the need for an empirical study on the independence and objectivity of the IAF within the MPDoH to improve the transparency and integrity of the IA process. In such a setting, it has become challenging to identify the real challenges faced by IAs in ensuring their independence and objectivity. From a conceptual standpoint, the scarcity of studies that apply relevant theories to explain the role of IAs' independence and impartiality within the MPG setting has left a gap in the literature (Rukuni, Maramura & Mampa, 2022).

Similar studies conducted by Geqeza (2023) in the South African Public Sector have highlighted various instances of financial misconduct and the operational challenges faced by audit functions. They have often overlooked how factors such as stakeholder interference have impacted the Auditors' effectiveness. This gap highlights the need for research that specifically targets the independence and objectivity of the IAF in the context of the MPDoH. The above-identified knowledge gaps in the literature justified the rationale for the proposed study.

### **1.3 PROBLEM STATEMENT**

The 2023–2024 AGSA report highlights ongoing issues within the MPG, particularly in key service delivery sectors such as Health, which collectively account for 82% of the provincial budget. These sectors have repeatedly fallen short in establishing the essential preventive controls, corrective measures, and consequence management

strategies needed to resolve ongoing audit issues. Even with efforts from the provincial legislature and coordinating departments, such as the Office of the Premier and the Provincial Treasury, finding lasting solutions has proven difficult, and provincial leadership has not completely fulfilled commitments made in prior years (AGSA, 2024).

Over the last five financial years, the MPDoH has consistently received an unqualified audit opinion with findings, indicating that although the financial statements may be fairly presented, there are notable deficiencies in internal controls and compliance with legislation (AGSA, 2024). These recurring findings, outlined in the AGSA audit outcomes, mainly relate to weaknesses in supply chain management, financial management, record-keeping, and non-compliance with applicable regulations (AGSA, 2024). The persistence of similar findings across several audit cycles raises concerns about the effectiveness of internal assurance mechanisms, particularly regarding the ability of the IAF to provide independent and objective assurance that fosters sustainable improvements (Abdelrahim & Al-Malkawi, 2022).

In addition, AGSA's annual management reports consistently include evaluations regarding the effectiveness of both ACs and IAFs. These assessments frequently highlight challenges related to the implementation of internal audit recommendations, delayed responses from management, and limited progress in addressing the underlying root causes of audit findings (AGSA, 2024). In the context of MPDoH, such evaluations provide valuable insights into the systemic weaknesses of assurance structures and the extent to which the IAF can operate with sufficient independence and objectivity to influence governance outcomes. Moreover, public sector Audit Committee Charters mandate that ACs conduct annual evaluations of the IAFs. These evaluations aim to assess the effectiveness, independence, and objectivity of the IAF, as well as to promote continuous improvement (National Treasury, 2009).

Furthermore, AGSA's (2024) report indicates that the Provincial Health Department continued to face challenges in enhancing the operational conditions in hospitals due to a lack of health professionals and essential medications. Visits to the Sabie and Middelburg hospitals revealed significant problems, including inadequate stock management, shortages of necessary supplies and equipment, and insufficient staffing, all of which have led to longer patient waiting times and a decline in the quality of healthcare.

In its 2020-2021 Annual Report, the Office of the Auditor-General deplored the inability of many South African Provinces to achieve a clean audit, despite some noticeable improvements compared to the previous financial year (AGSA, 2021). Unfortunately, the Mpumalanga Province made no exception to this general finding, as the report revealed the absence of preventive controls, requiring leadership to step up and drive change by acting swiftly and instilling accountability to institutionalise preventive controls in this province (AGSA, 2021). The findings by the Auditor-General were in line with earlier findings and remedial actions following an investigation by the Office of the Public Protector into allegations of the misuse of public funds in the Mpumalanga Province.

This was disclosed in the Public Protector's subsequent report, *titled MEGA Irregularities: A Report on an Investigation into Allegations of Maladministration and Misuse of Public Funds Concerning the Affairs of the Mpumalanga Economic Growth Agency (MEGA)*. One of the key findings of this report was that the probed department, through its Accounting Officer (AO) and Accounting Authorities, improperly neglected to inform the Provincial Treasury and the Auditor-General within a period of ten working days for a misconduct in violation of the bidding process as stipulated in the Treasury Regulations and of Paragraph 3.1 of the National Treasury Practice of 2008 (Public Protector, 2016). This finding further tarnished the reputation, exposing its inability to uphold the principles of integrity and transparency regarding the management of public funds and public expenditure.

In addition to the above two cases, the charges laid against the former Head of the Mpumalanga Department of Health, by AfriForum (2018), following a review of the department's annual report. The report revealed that the head of the department's financial misconduct in violation of Section 86(1) of the PFMA, 1999 (Act No. 1 of 1999) needs to be mentioned as part of the mismanagement of public funds in Mpumalanga Province. The above cases suggest that managing public funds and expenditure poses a significant challenge in Mpumalanga Province. Jori (2022) states that although IA procedures have been established, the issues mentioned above persist. This raises concerns that IAFs may be facing challenges in fulfilling their responsibilities. According to Jori's (2022) findings, the IA department of the eThekweni Metropolitan Municipality struggles to perform effective internal audits due to a

shortage of resources, which may also reflect challenges experienced by other departments, such as the MPDoH.

In accordance with the IPPF, IAFs are required to undergo periodic external quality assurance reviews to confirm conformance with the established Standards. These reviews are mandated to occur at least once every five years by a qualified independent assessor or assessment team (IIA, 2024). The external quality assessment should comprise a thorough evaluation of the adequacy of the IAF such as conformance with the GIAS, internal audit action plan, risk assessment, compliance with applicable laws and regulations, competencies including the sufficient use of tools and techniques, and Integration within the organisation's governance processes, with particular attention to the relationships among stakeholders responsible for ensuring the IAF operates independently (IIA, 2024). However, within the MPDoH, the limited public availability and utilisation of such external quality assurance evaluations raise concerns regarding the extent to which identified weaknesses are systematically addressed.

Empirical studies on South African provincial governance systems highlighted that a lack of independence and objectivity undermines internal audit effectiveness, as IAFs encounter challenges that compromise their independence and objectivity, including inadequate staffing capacity, budgetary constraints, management's failure to take timely corrective action in response to audit findings and recommendations, limitations related to technology and tools (Geqeza & Dubihlela, 2024; Geqeza, 2023; Kamara, 2023).

To address this, studies have been conducted to determine the primary causes of mismanagement of public funds in South African public institutions at the provincial level. However, limited attention has been given to the specific challenges faced by IAFs in maintaining their independence and objectivity when executing their duties. This gap raises a critical question: to what extent do institutional, structural, and managerial factors constrain the independence of the IAF and the objectivity of IAs in the MPDoH? Addressing this question is essential to understanding the factors that hinder IAs from effectively promoting accountability and good governance in the MPDoH.

Nurgaliyeva, Saparova, Zhadigerova, Satenov and Nurmagambetova (2025) affirm that in both public and private sectors, the IAF serves as a crucial and irreplaceable part of the control system. A study by Geqeza and Dubihlela (2024) on the independence and objectivity of IAs within Provincial Governance systems found that management fails to implement timely corrective measures in response to audit findings, and they have a negative perception of the IAF, viewing it more as a fault-finder than as adding value to the organisation.

According to the IIA (2024), the primary function of Internal Auditing is to enhance governance, risk management, and control processes. The GIAS emphasises the necessity for IAs to uphold both their independence from the organisations they audit and their objectivity in performing audit activities. This is done to ensure that their judgements are free from bias, personal interest, or external influence (IIA, 2024). Geqeza and Dubihlela (2024) state that the IAF is essential in ensuring transparency, operational efficiency, and accountability within governmental operations. In the South African context, where Provincial Governance systems constitute an integral component of the administrative structure, the effectiveness of the IAF is of utmost importance. Moreover, Thusi and Selepe (2023) argue that poor governance results in poor service delivery, with citizens ultimately bearing the brunt of its impact in the South African government.

The major operational challenges facing the IAF stem from the lack of independence and objectivity in the IAs, which is attributed to a lack of management support (Geqeza, 2023). Azinogo and Erasmus (2025) highlight that the public sector is often ineffective due to political interference and a lack of guidance on implementing audit recommendations. Moreover, Blessing (2024) argues that in some cases, management pressures IAs to manipulate audit findings or recommendations to create a favourable impression of organisational performance. This interference compromises their independence and objectivity, weakening the integrity of audit outcomes.

The problem addressed in this study is that the MPDoH has been unable to effectively address persistent governance and service delivery challenges, due in part to constraints such as inadequate resources, management's failure to take timely corrective action in response to audit findings and recommendations, dual reporting structures, and technology tools affecting the independence of the IAF and the

objectivity of IAs. As a result, recurring audit findings, weak accountability, and inadequate health service delivery continue to characterise the department. Without a clear understanding of the factors undermining the independence and objectivity of the IAF, significant improvements in governance and health outcomes within the MPDoH remain unachievable.

#### **1.4 THE RESEARCH AIM**

This study aimed to explore and assess factors influencing the independence and objectivity of the IAF in the MPDoH.

#### **1.5 RESEARCH QUESTIONS AND SUB-QUESTIONS**

The research question to be addressed in this research was: What are the factors influencing the independence and objectivity of the IAFs in the MPDoH?

##### **1.5.1 Non-empirical Research Sub-questions**

- What are the existing legislative and regulatory frameworks for the independence and objectivity of the IAF in the MPDoH?

##### **1.5.2 Empirical Research Sub-questions**

The empirical research sub-questions for this study are:

- What are the factors that influence the independence and objectivity of the IAF in the MPDoH?
- What are the benefits associated with ensuring the independence and objectivity of the IAF in the MPDoH?
- What new perspectives can be suggested to ensure the independence and objectivity of the IAF in MPDoH?

#### **1.6 RESEARCH OBJECTIVES**

The primary research objective of this study was to investigate the factors that influence the independence and objectivity of the IAF within the MPDoH.

##### **1.6.1 Non-empirical Research Objectives**

The non-empirical research objective is:

- To identify the existing legislative and regulatory frameworks for the independence and objectivity of the IAF in the MPDoH.

## **1.6.2 Empirical Research Objectives**

The empirical research objectives are:

- To identify factors that influence the independence and objectivity of the IAF in the MPDoH.
- To determine the benefits associated with ensuring the independence and objectivity in IAF in the MPDoH.
- To suggest new perspectives on how to ensure independence and objectivity of the IAF in MPDoH.

## **1.7 THESIS STATEMENT**

Within the MPDoH, the independence and objectivity of the IAF appear to be undermined. When IAs are unable to accomplish their duties independently and objectively, the overall IA process is compromised, and the management of public funds and public expenditures is exposed to opacity.

## **1.8 DELIMITATIONS OF THE STUDY**

Creswell (2014) defines delimitations as the specific aspects that the researcher selects to concentrate on, to ensure the study remains manageable and relevant. From a scientific discipline perspective, the proposed study falls under the field of Internal Auditing. Geographically, the study was conducted at the MPDoH, one of the nine provinces in South Africa. The participants were IAs with expertise and experience in Internal Auditing, as these professionals play a critical role in evaluating and improving governance, risk management, and internal controls within the department. This geographical focus ensured that the findings were specific to the MPDoH, providing contextually relevant insights that can guide IA policies and practices (Creswell, 2014). While the findings are specific to the MPDoH, other IA departments in the public sector could use this study as a benchmark if the challenges related to the independence and objectivity of their IAFs are similar to those within their own departments.

## **1.9 METHODOLOGICAL OVERVIEW**

This study adopted an Interpretivist research paradigm to facilitate an in-depth understanding of the independence and objectivity of the IAF within the MPDoH from participant perspectives. Pervin and Mokhtar (2022) assert that interpretive research

is based on the notion that human experiences and social contexts shape social reality, which makes it especially suitable for examining human behaviours related to socio-cultural matters. The qualitative approach was employed, using a case study design to provide detailed contextual insights into the IAF. The study population consisted of 14 IAs with relevant expertise and experience, with purposive sampling identifying participants actively engaged in auditing processes.

Data collection included both primary and secondary sources. Primary data were gathered through face-to-face interviews using semi-structured questions as well as telephonic interviews to accommodate participant availability and fieldwork schedules. Secondary data were obtained through document reviews, focusing on key legislative and regulatory frameworks governing the IAFs. Recorded data were transcribed, and Thematic Analysis was conducted with the assistance of ATLAS. ti Software Version 25 was employed to analyse the gathered data.

### **1.9.1 Trustworthiness of the findings and ethical considerations**

This was ensured by establishing credibility, transferability, dependability, and confirmability. Ethical considerations included voluntary participation, informed consent, and protection of participant confidentiality which form part of appendices in this report. This methodology facilitated the acquisition of rich, contextualised insights into the factors influencing the independence and objectivity of IAFs, offering both theoretical and practical contributions to public sector governance and auditing practices.

### **1.10 SIGNIFICANCE OF THE STUDY**

The significance of the study lies in its contribution to understanding the value and impact of independent and objective IAFs in public sector governance (Adu & Chika, 2022). Its importance extends to broader public sector governance by highlighting the relationship between the effectiveness of internal audits, independence, objectivity, and improved transparency and accountability. Policymakers, academic scholars, and IA professionals can use the findings to benchmark IA practices in similar contexts, ensuring that audit functions are conducted without undue influence. The study enhances theoretical knowledge by contributing to the literature on IA independence and objectivity (Stroila, 2020). Its practical contribution lies in informing policies,

strengthening auditing practices, and improving governance, risk management, and service delivery in the public sector (Lim & Bowman, 2023).

The study contributes to the theoretical understanding of the independence and objectivity of IAFs within the public sector, with a specific focus on the MPDoH. It addresses a gap in the literature, as there is a limited empirical investigation examining the contextual factors that affect the IAF in the MPG, particularly in relation to auditor independence and objectivity. From a practical perspective, the findings offer evidence-based insights to enhance IA policies and practices within the MPDoH. Identifying the challenges affecting the independence and objectivity of the IAF, including management interference, limited resources, and restricted access to the AC, supports the development of strategies to strengthen the IAF. The study's recommendations can inform changes in policy, resource allocation, and efforts to build capacity, thereby enhancing audit effectiveness and promoting ethical practices within the department.

## **1.11 DEFINITIONS OF KEY TERMS AND CONCEPTS**

This section presents a description of the essential concepts of the study, including IA, independence, objectivity in the setting of IA, and the public sector.

### **1.11.1 Internal Auditing (IA)**

It is generally described as an independent, objective assurance and advisory activity intended to enhance an organisation's operations and add value (IIA, 2024).

### **1.11.2 Internal Audit Function (IAF)**

An individual or group of professionals tasked with providing assurance and advisory services to an organisation (IIA, 2024).

### **1.11.3 Independence**

Refers to the absence of conditions that could potentially undermine the IAF's capacity to fulfil its IA responsibilities in an impartial manner (IIA, 2024).

#### **1.11.4 Objectivity**

Denotes an impartial mental disposition that enables IAs to conduct engagements in a way that instils confidence in their work output, ensuring that no compromises in quality occur (IIA, 2024).

#### **1.11.5 Audit Committee**

This is the governance body within an organisation that provides independent oversight of the financial reporting process, internal controls, and the Internal Audit Function, ensuring objective scrutiny and reinforcing management accountability (Erasmus, Coetzee, du Preez & Msiza, 2021).

#### **1.11.6 Public Sector**

According to Jarbandhan (2022), the notion of the public sector refers to public administration guided by a set of policies under the control of the government.

#### **1.11.7 Information Asymmetry**

Information asymmetry refers to a situation in which one party in a transaction possesses more or superior information than the other party (Leško, 2025).

### **1.12 CHAPTER OVERVIEW**

The study consists of six chapters:

**Chapter 1: Introduction and background.** This chapter provides an overview of the study by outlining the research context, presenting the background of the IAF, and highlighting the challenges and benefits related to the independence and objectivity of the IAF. It also presented the research problem, aim, objectives, research questions, the research methodology employed, and the significance of the study.

**Chapter 2: The Theoretical Framework for IAFs Independence and Objectivity.** Chapter 2 discusses the theories that underpin the IAF's independence and objectivity. Agency Theory and the Policeman Theory were examined to explain the dynamics that affect the IAF in the public sector, particularly within the MPDoH. The theoretical framework provides a basis for analysing how these concepts relate to Internal Audit practices.

**Chapter 3: The Literature Review.** This chapter presents a comprehensive literature review of prior studies on Internal Audit independence and objectivity, both globally and within the South African Public Sector. It explores the role of legislative and regulatory frameworks that govern the IAFs.

**Chapter 4: Research Methodology.** This chapter presents the research methodology adopted in the study. Data collection process, population selection, data analysis, and ensuring the trustworthiness of the research process. Lastly, the limitations and delimitations of the study, as well as its ethical considerations, are presented.

**Chapter 5: Presentation, Analysis, and Discussion of the Research Results.** Chapter 5 presents and discusses the research findings derived from participant interviews and document reviews, as well as the recommendations based on these findings. It provides an analysis of the themes that emerged. The findings are interpreted and discussed in relation to the literature and theoretical framework by linking empirical evidence with established knowledge.

**Chapter 6: Summary, Conclusions, and Recommendations.** The final chapter provides a summary of the stages and findings of the study. It presents the conclusions drawn from the analysis, linking them to the research objectives and questions. The chapter also formulates recommendations to strengthen the independence and objectivity of the IAF within the MPDoH.

### **1.13 CHAPTER SUMMARY**

This chapter presented the introduction, background, and research problem of the study. The background highlighted the persistent governance and service delivery challenges in the South African Public Sector, focusing on the challenges faced by the IAFs in maintaining independence and objectivity due to several factors identified in the literature review. The research problem was then formulated in response to these challenges, highlighting the implications for governance, accountability, and effective service delivery.

The chapter further outlined the research aim, objectives, the main research question, and sub-questions, which centred on examining the contextual and structural factors influencing the independence and objectivity of the IAF in the MPDoH. Lastly, it outlined the overall research methodology used. The next chapter will circle the theoretical framework underpinning the study, related to the IAFs' independence and IAs' objectivity in the MPDoH.

## CHAPTER 2

### THE THEORETICAL FRAMEWORK OF THE STUDY

#### 2.1 INTRODUCTION

The introduction, background, and research problem were presented in the first chapter. The research questions and objectives were outlined, and the central problem of the study was identified and defined. Also, a brief presentation of the research approach used was made. This chapter will present the theoretical framework related to the non-empirical research objectives. This will help address the independence of the IAF and the objectivity of IAs in the Public Sector, specifically within the MPDoH. This is a significant entity within the South African Public Sector. The focus of the study on the MPDoH is not only significant but also crucial, as it is a unique case within the South African context, facing its governance structures and challenges. This chapter presents the theoretical framework of the study, along with a summary of the chapter.

The independence and objectivity of the IAF in the MPG have received minimal scholarly attention. However, similar studies in this regard have been conducted in other provinces, such as the Western Cape Provincial Government. These studies include, but are not limited to, a study by Geqeza (2023) on a framework for enhancing IA independence and Objectivity within a provincial governance system in South Africa, and a study by Geqeza and Dubihlela (2024) on the independence and objectivity of IAs within Provincial Governance systems. While these studies focused on Provincial Governance systems in general, this study explored the specific challenges and benefits of the IAFs' independence and objectivity of IAs within the MPDoH.

Independence and objectivity are essential pillars that ensure the integrity and effectiveness of the Internal Auditing process, particularly in the public sector (Kusumah & Pranoto, 2023; Setyorini & Hartoko, 2024). The GIAS, a set of guidelines and best practices established by the IIA, emphasises the importance of IAFs' organisational independence and the objectivity of IAs as fundamental principles of Internal Auditing. Objectivity necessitates an unbiased evaluation and reporting of findings by IAs, while independence guarantees that IAF can operate without influence. The IAFs' credibility is enhanced by fostering an environment where IAs can

express concerns without fear of influence, avoid conflicts of interest, and establish clear reporting lines (IIA, 2025).

Giles and Harrison (2023) define a theory as a formal logical explanation of a phenomenon and how its components interrelate. Jori (2023) affirms that the researcher must choose the theoretical framework that offers the most suitable perspective for explaining the circumstances surrounding the phenomenon under investigation, as there are many techniques for investigating or interpreting a problem. As Salawu, Bolatitio and Masibo (2023) note, a theoretical framework provides a foundation for a study by describing the theory or theories that underpin the study. This study is underpinned by the Agency and Policeman theories, and these are explained in the subsequent sections.

## **2.2 THE AGENCY THEORY**

According to Riadi and Aprilian (2024), the Agency Theory, initially introduced by Jensen and Meckling in 1976, addresses the differences in interests between an organisation and its agent. This theory is not just a theoretical concept; it has significant practical implications for business operations not consistently overseen directly by the owner. As Cheffins (2020) states, Jensen and Meckling (1976) define the framework as a contract in which one or more principals engage an agent to perform services on their behalf, delegating decision-making authority based on the principal-agent relationship.

Mage, Sanga, and De Romario (2024) highlight that Agency Theory is one of the important theories in the field of accounting and auditing science, as it can help to explain the relationships between related parties within an organisation and the manner in which financial information should be audited to ensure its transparency and accountability.

This relationship often arises when the principal delegates authority to an agent to act on their behalf, highlighting the potential for conflicts that may occur when the objectives of the principal and agent diverge (Cheffins, 2020). Lawrence (2024) highlights that in such cases, maintaining the independence and objectivity of the agent is essential to ensure that decisions are made in the best interest of the principal. Therefore, understanding the practical implications of the Agency Theory is not only crucial but also essential for IAs, as it provides them with a framework to guide their

foundational roles and responsibilities, thereby enhancing their effectiveness and integrity in the audit process. This is supported by Masoud (2025), who states that Internal audits are frequently referenced as effective solutions to agency problems.

The Agency Theory is essential for IAs because it clarifies roles, identifies conflicts of interest, enhances risk assessment, strengthens accountability, and promotes ethical behaviour. It also informs performance evaluation, enhances governance practices and supports strategic decision-making (Masoud, 2025; Hazaea, Cai, Al-Matari, Al-Bukhrani & Chong, 2025).

According to Zubairu and Yahaya (2024), Auditors serve as independent third parties that verify the accuracy of financial statements, ensuring that managers are held accountable for their financial management and reporting practices. Furthermore, Hazzaa, Abdullah and Sadaa (2024) support the notion that Agency Theory suggests the principal can manage or reduce Information Asymmetry and agency costs by providing incentives to the agent and investing in measures designed to monitor and restrict actions that are in the agent's self-interest. In other words, the Agency Theory provides a framework for the principal to align the interests of the agent with their own, thereby reducing the potential for conflicts and ensuring the actions of the agents are in the best interest of the principal (Masoud, 2025).

Within the MPDoH, IAs examine annual financial statements as a part of their monitoring responsibilities. However, the independence and objectivity of IAs may be compromised due to their status as they are employees of the audited department (Jori, 2023). Their relationship with the organisation could lead to conflicts of interest or pressures that affect their audit findings. Ebrahimi, Sarikhani and Rostami (2023) affirm that role conflict arises when an Internal Auditor, as an employee of the organisation, is required to comply with the norms and regulations of the organisation and on the other hand, as a member of the IA profession, they must follow the ethics and professionalism standards.

Therefore, in the MPDoH, without sufficient incentives, IAs may lack the motivation to align their behaviours with the optimal interests of the department. Alqudah, Amran, Hassan, Lutfi, Alessa, Alrawad and Almaiah (2023) maintain that incentives can motivate IAs to perform well and enhance their motivation to achieve optimal outcomes.

Ebrahimi et al (2023) state that financial incentives may be considered for IAs who communicate information, ideas, and concerns related to compliance. As a result, there is a risk that the financial management procedures may be inadequate, and the activities of IAs may not consistently align with the department's fundamental goals. Alqudah et al (2023) affirm that the performance-based incentives for IAs foster a culture of mutual monitoring among team members, and this minimises the moral hazard.

The Agency Theory assumes that the interests of the shareholder or principal are not always aligned with those of the manager or agent (Gwala & Mashau, 2023). According to the Agency Theory, the role of the principal party is to delegate responsibility to the agent, who then acts in the best interest of both the delegator and the stakeholders with a vested interest in the organisation (Gwala & Mashau, 2023). Misalignments between the interests of the principal and the agents hinder the application of Agency Theory in the MPDoH.

The department faces various challenges, including weak accountability mechanisms and the potential for fraud, corruption, or financial mismanagement (Auditor-General South Africa, 2024; Makanga, Orobias, Kaawaase, Nabeta, Katoroogo & Munene, 2025). This is also supported by Geqeza (2023), who states that in recent years, it has been determined that the South African Public Sector has been severely affected by numerous corporate scandals, including financial mismanagement and state capture.

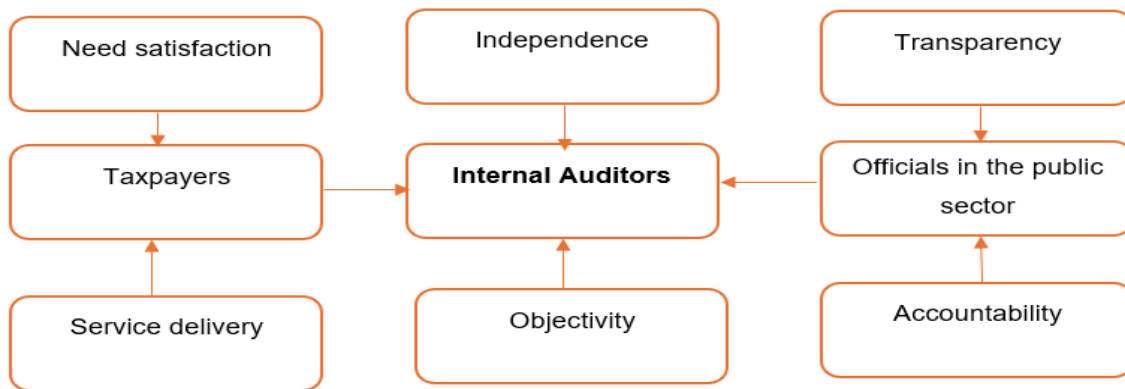
These challenges, as highlighted above, may result in agents prioritising personal or departmental objectives over the well-being of the public. Agents may not consistently behave in a manner consistent with the theory's ideal if incentives are poorly designed or supervision is inadequate, thereby hindering the practical implementation of the theory. Although the responsibility to manage the business is entrusted to the agent, the shareholder, exercising discretionary power, ensures that counterpower is exerted on the agent to prevent the agent's power from becoming limitless, thereby avoiding counterproductive outcomes (Zogning, 2017). Suppose the agent exercises power in a sovereign manner, with decisions informed by his managerial competence. In that case, the manager remains an agent designated by the principal shareholders.

As such, the agent must provide the principal and relevant stakeholders with sufficient information, particularly regarding the financial position, operational performance, and

any material risks that may impact stakeholder interests, so that stakeholders are aware of and support the results. The roles and challenges of the agent at the MPDoH are influenced by the operational realities within the health department and the expectations of the principal. In an ideal scenario, the agent should exercise power in a sovereign manner, as informed by managerial competence, and make decisions that are in the department's and its stakeholders' best interest (Chiwamba, 2022).

However, balancing the necessity for transparency and accountability with agents' managerial independence frequently presents a challenge (Goodman, Pearson & Mthombeni, 2021). The agent is responsible for ensuring that decisions regarding resource allocation, personnel, and health service delivery are informed by competence and effectively communicated to both the principal and the public (Jori, 2022). Among the challenges are political pressure, insufficient human resources, and the need to address complex health issues within strict budgetary constraints (Mpumalanga Department of Health, 2024).

According to Rönkkö, Paananen and Lahikainen (2024), Board compensation is a key motivating tool in the traditional principal-agent dynamic between owners, who are principals, and Board members, who act as agents. Principals must consider how to motivate agents to act in their best interest by promoting good governance through the IAF. Suppose the agent exercises power in a sovereign manner, with decisions informed by his managerial competence. In that case, the agent remains an agent designated by the principal. As such, the agent must sufficiently inform the principal and relevant stakeholders in a manner that allows the shareholders to know and endorse the results. At this stage, the tension that could result from the two parties may be reduced by the intervention of a third party, as depicted in Figure 2.1, showing the adaptation of the Agency Theory in the IA context.



**Figure 2.1: Graphical representation of Agency Theory in IA**

Source: Adapted from Gwala and Mashau (2023, p.262).

This figure illustrates how Agency Theory is adapted and applied within the public sector, particularly in the context of MPDoH. Public sector principals delegate authority to the agents to manage resources, make decisions, and deliver services (Gwala & Mashau, 2023). The figure positions IAs as independent and objective assurance providers, tasked with evaluating the actions and decisions of the agents (Taha, 2024).

The role of IAs is to provide assurance to the principal that operations are conducted transparently, ethically, and in accordance with regulations. Nadirsyah, Indriani and Mulyany (2024) state that IAs assist government departments in achieving accountability and integrity. They also enhance organisational performance and foster trust among citizens as well as stakeholders, thereby mitigating agency problems that may emerge within institutions.

### **2.2.1 The Application of the Agency Theory in this Study**

Rukuni, Maramura and Mampa (2022) affirm that the Agency Theory is significant in contexts involving auditing processes and Information Asymmetry. The Agency Theory is crucial for understanding the relationship between principals and agents in auditing, emphasising the necessity of supervision measures to minimise conflicts of interest and improve organisational accountability (Siahaan, 2025). Lawrence (2024) highlights that in the context of auditing, the principals often consist of the company's management or shareholders, while the agents are the Auditors tasked with independently evaluating and reporting on the financial statements.

The Agency Theory is also relevant to fraud prevention and detection, because an auditor is employed by an entity or organisation as an agent to investigate potential

fraud within that entity or organisation. Nadirsyah et al (2024) argue that the effectiveness of an IAF is crucial in preventing fraud. Taha (2024) affirms that accounting literature indicates that auditor independence is undermined by conflicts of interest among principal stakeholders.

Auditors must possess professionalism, knowledge, and experience to conduct audits designed to identify fraud (Riadi & Aprilian, 2024). Therefore, the effectiveness of auditing in preventing fraud is contingent upon the professionalism, knowledge, and experience of the Auditors, as well as a robust Framework of the Agency Theory that encourages accountability and reduces conflicts of interest. Although the Agency Theory emphasises the significance of professionalism, knowledge, and experience for effective auditing and fraud prevention, these attributes are not consistently present in the MPDoH's IAF.

Putri, Putra, Wirakusuma and Suputra (2022) state that the independence, professionalism, and experience of IAs positively influence fraud prevention within the organisation. The operational context of the MPDoH presents significant challenges to the complete application of the Agency Theory, particularly regarding the professionalism of IAs and their ability to uphold independence and objectivity in performing their duties (Jori, 2022).

A strong ethical tone at the top, such as ethical leadership, clear policies and guidelines on integrity, and strict enforcement of anti-corruption measures, fosters a culture of accountability, transparency, and integrity. This motivates Auditors to adhere to ethical principles (Nadirsyah et al 2024; Appiah, Amaning, Tettevi, Owusu & Ware, 2023; Muhtar, Payamta, Sutaryo & Amidjaya, 2020). Geqeza (2023) states that an independent and objective IAF effectively mitigates potential conflicts of interest between the government, AOs, and employees.

The Agency Theory implies that agency problems, such as moral hazard and Information Asymmetry, may result from conflicts of interest between principals and agents serving as management (Eferakeya & Edgars, 2021). Within the MPDoH, agency problems such as moral hazard and Information Asymmetry arise, resulting from conflicts of interest between principals and agents (Lawrence, 2024). The non-implementation or delay of audit findings and the lack of management support for IAs are viewed as symptoms of moral hazard. This is a condition in which individuals in

management positions prioritise their personal or political interests over the interests of the public (Masoud, 2025). Shava and Mazenda (2021) argue that upholding strong ethical leadership in South African Public Administration has not been an easy task due to prevailing corruption and political interference within public organisations.

These problems can be mitigated by aligning the interests of agents with those of principals through effective monitoring mechanisms, such as auditing (Lawrence, 2024). The MPDoH should enhance the independence and objectivity of its IAF, provide greater transparency in public resource management, and establish precise mechanisms for accountability and monitoring. This would mitigate conflicts of interest and enhance the overall effectiveness of the department's governance and operations. Shabira, Aviyanti and Alghizzawi (2025) affirm that a quality audit can help resolve issues arising from the principal-agent relationship, enhance transparency, and ensure that management acts in the best interests of shareholders.

Sonjaya (2024) states that corporate culture influences Auditors' tendency to exercise professional scepticism and independence in their judgements and decision-making roles. The impact of corporate culture on practices such as accountability, ethical conduct, and decision-making is particularly relevant in the context of the MPDoH. The way staff and management approach transparency, decision-making, and service delivery is directly influenced by the culture within MPDoH (Lawrence, 2024). In the same way that IAs exercise professional scepticism, employees may be motivated to act with integrity and independently evaluate situations if the corporate culture within the department promotes a strong commitment to accountability, transparency, and ethics.

However, if the culture permits corruption, inefficiencies, or a lack of accountability, it may undermine these values, leading to compromised public trust, neglect of responsibilities, and poor decision-making. Nadirsyah et al (2024) argue that corruption has the potential to disrupt governance structures, inflict harm on the broader community, compromise governance systems, and undermine organisational objectives.

Given the challenges of resource constraints, political pressures, and governance issues within the department, it is essential to establish a robust and ethical corporate

culture to ensure that decision-makers act in the best interest of the government and the citizens they serve (Hyatt & Gruenglas, 2023).

This, in turn, affects the effectiveness of these monitoring mechanisms. Auditors are empowered and encouraged to critically evaluate information without undue influence when they perceive that an ethical culture supports them. This enhances the effectiveness of monitoring mechanisms like audits. The Auditors' dedication to ethical standards is not the only benefit of fostering a robust ethical tone at the top. It also enhances the overall effectiveness of auditing as a monitoring mechanism, thereby mitigating agency issues (Napitupulu & Djaddang, 2025). The concept of Agency Theory helps Auditors understand the conflicts that arise between agents and principals.

Within the agency framework, the agent supervises management activities and ensures conformity with the principal's objectives. Auditors are perceived as agents who connect the principal and the representative, thereby enhancing management's transparency and accountability to the principal (Maulana, Siahaan & Nauli, 2024). Within the MPDoH, the influence of corporate culture on auditing practices and ethics is significant, as it directly impacts the department's governance, transparency, and accountability (Sonjaya, 2024). The corporate culture within the MPDoH significantly impacts the Auditors' ability to carry out their duties independently and objectively. Suppose the culture promotes accountability, transparency, and ethical conduct. In that case, it encourages Auditors to act with integrity, maintain independence, and challenge decisions made by management that may not align with the department's goals or public expectations.

The Agency Theory clarifies the nature of conflicts in the principal-agent relationship and emphasises the critical role of Auditors in fostering transparency and accountability in organisations' governance. Several studies, such as those conducted by Jori (2022), Geqeza (2023), Geqeza and Dubihlela (2024), state that in the Public Sector, public administrators are perceived as agents of politicians who act as principals on behalf of the people who elected them. Therefore, public officials perform tasks on behalf of the principal (Nadirisyah et al 2024).

In the MPDoH, public administrators are likely to be perceived as agents of the Provincial Government and, by extension, the political leaders elected to serve the

public. Therefore, they are responsible for implementing policies, managing health services, and ensuring that the department's operations align with the best interests of citizens and political directives (Masoud, 2025). Public administrators are expected to provide high-quality health services and act transparently, effectively, and accountably, particularly towards the public, specifically those who depend on the healthcare system.

In the MPDoH, public administrators are perceived as agents of the Provincial Government and political leaders, tasked with implementing policies, overseeing health services, and ensuring departmental operations align with the interests of citizens and political mandates. However, whether these public administrators can meet these expectations is complex, particularly considering the department's current challenges and environment (AGSA, 2024). Public administrators are expected to ensure that health services are delivered effectively and that policies aimed at improving public health are implemented promptly (Department of Health, 2020). This includes managing hospitals, clinics, healthcare personnel, and resources to support the province's overall public health objectives.

The perception of public administrators in MPDoH may be affected by political pressures and resource limitations. In the context of limited resources and frequent leadership changes, public administrators may be perceived as navigating the demands of political principles while addressing the requirements of the public (Msindwana & Ngwakwe, 2022). They may be perceived as agents occasionally hindered by political objectives or influenced by organisational issues, which complicates their ability to execute their responsibilities comprehensively and objectively (Jori, 2022).

Singo and Mafunisa (2023) highlight that the lack of professionalism results in poor performance by public officials, which in turn has a negative impact on service delivery to communities. If the department promotes a culture of professionalism and responsibility, administrators may be perceived as successful agents acting in the public's best interests, thereby preserving the integrity of the department. According to Shava and Mazenda (2021), South African Public Administration is confronted by multiple challenges, including the lack of transparency, accountability, and efficiency. Corruption and maladministration have become prevalent within government public procurement systems.

Any indications of corruption, inefficiency, or inadequate service delivery may foster the notion that public administrators are not entirely serving the public's interests but are instead aligning with political or personal agendas (Obicci, 2025). Therefore, the attitudes of public administrators in the MPDoH may differ due to Internal elements, such as leadership and governance, as well as external aspects, including the political context and public satisfaction with health services.

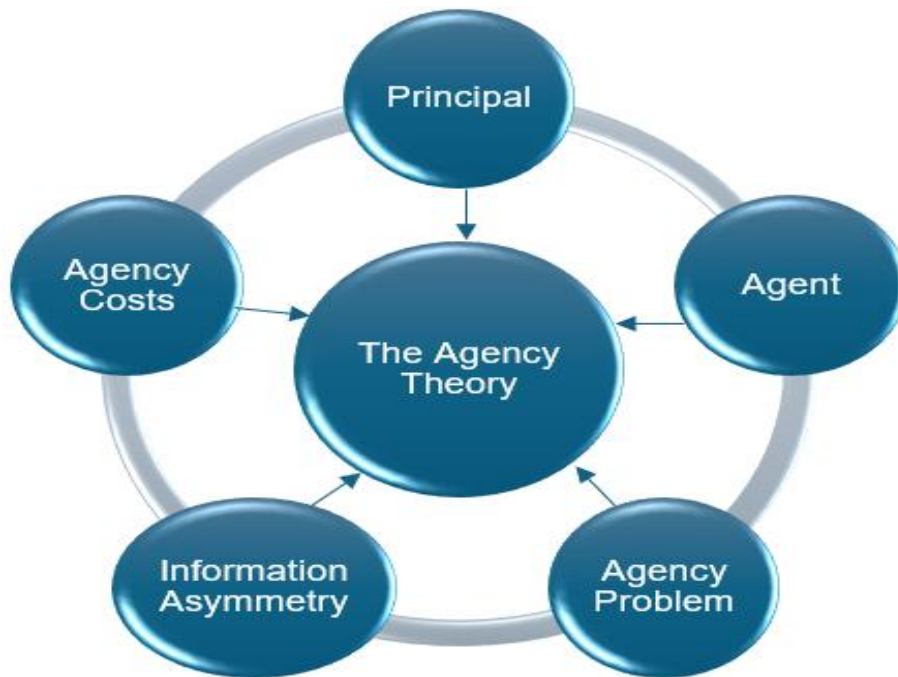
In this study, the Agency Theory can be employed to comprehend the relationship between principals who delegate authority and supervise performance and agents who are individuals or entities appointed to perform specific responsibilities. In this instance, the MPDoH could be the principal, setting health policies, allocating budgets, and establishing the province's overall health objectives. The policies should clearly outline how the IAF within the department maintains its independence and objectivity. Nadirsyah et al (2024) state that the application of the Agency Theory clarifies the monitoring and oversight mechanisms of various institutions and entities through the function of internal audits.

The agents comprise the diverse authorities and personnel of the MPDoH, including health administrators, programme managers, and healthcare practitioners. They are accountable for executing the policies and attaining the objectives established by the principal (Mengiste, 2022).

IAs are essential in applying Agency Theory, as they oversee agent behaviour, reduce Information Asymmetry, enhance accountability, identify risks, facilitate communication, support performance evaluation, and recommend improvements. Since its inception in the academic world, the Agency Theory has been progressively adopted in various disciplines, including accounting, finance, economics, law, political science, strategy, and organisational psychology (Zogning, 2017). The next section expounds upon the constructs of Agency Theory.

### **2.2.2 Constructs of the Agency Theory**

The figure below illustrates the essential constructs of the Agency Theory:



**Figure 2.2: Constructs of the Agency Theory**

This figure illustrates the fundamental constructs of the Agency Theory, specifically in the context of public sector Internal Auditing. It maps the relationships between the Principal, Agent, and the IAF, while integrating the key factors such as agency problems, agency costs and Information Asymmetry (Lawrence, 2024; Huong, Thai & Binh, 2022). The principal is the government or political leaders who delegates authority to the agent or public officials to act on their behalf. This delegation introduces the potential conflict of interest, especially when the interests of the agent diverge from those of the principal (Azhar, Hamzah & Ismal, 2025).

The model highlights the IAF as a monitoring mechanism that serves to reduce agency problems by enhancing transparency, promoting accountability, and ensuring compliance with government regulations (Masoud, 2025). However, the IAF's independence and objectivity may be compromised due to internal employment relationships and political interference, limiting the effectiveness in resolving agency problems (Lawrence, 2024).

### **2.2.2.1 Principal**

The principal, a construct in auditing within the Framework of Agency Theory, is essential for the oversight and assurance of accountability in organisations. Subedi (2023) affirms that Auditors significantly reduce the Information Asymmetry between the agents and the principals. Furthermore, Subedi (2023) asserts that Auditors are

essential in mitigating the Information Asymmetry between the principals and the agents. This emphasises the significance of the principal in protecting their interests by implementing effective monitoring mechanisms, such as audits. Auditing provides the principal with verified and dependable information, reducing the likelihood of opportunistic behaviour on the agent's part. The IAF works solely as agents of the principal (Geqeza & Dubihlela, 2024). In this study, the principal involves the MPDoH IA staff, while the agent involves management.

In the Public Sector context, Abdullah, Ling, Sulaiman, Radzi and Putri (2020) state that the IAF serves as the agent of the principal, the government, the primary employer. Geqeza and Dubihlela (2024) affirm that the government employs IAF to ensure that Internal financial controls, rules, and regulations are adhered to, thereby preventing unauthorised, irregular, fruitless, and wasteful expenditure. The principal in the Agency Theory undertakes the party's role of assigning work to an agent, who then executes the tasks on their behalf. However, the delegation of work introduces agency problems, including conflicts of interest and Information Asymmetry.

The importance of the principal in the agency relationship is emphasised by their involvement in initiating and utilising audits (Lawrence, 2024). It guarantees that agents are held accountable, thereby minimising Information Asymmetry and protecting the principal's interests. This study establishes a link for understanding the dynamics of IAF independence and objectivity in the MPDoH by using the perspectives of principal and audit within the Agency Theory. Therefore, by safeguarding the IAFs' Independence and objectivity, the MPDoH can effectively mitigate agency problems, safeguard the principal's interests, and ensure regulatory compliance.

In the MPDoH, the effective implementation of supervision mechanisms and a dedication to transparency are essential for preserving the independence and objectivity of the IAFs, as Agency Theory recommends. Lawrence (2024) states that the Agency Theory provides a comprehensive framework for analysing ethical challenges in the auditing profession, particularly when confronted with conflicts of interest and independence issues. The significance of the principal in this instance, as government or political leaders guarantee that IAs can fulfil their responsibilities without undue influence, is emphasised by the theory. This safeguards the principal's interests and mitigates the Information Asymmetry. In practice, however, this may be difficult at MPDoH due to political pressures, limited human resources, and potential

corruption or inefficiencies within the department. Santos, Delgado, and Oliveira (2024) note that public sector institutions often face challenges such as political pressures, overlapping regulations, and limited resources, which further complicate the process of ensuring the reliability of sustainability disclosures.

The department is faced with resource constraints and political agendas that frequently conflict with operational decisions, making it challenging to achieve these objectives (Santos et al 2024). It may be difficult for the IAFs to maintain their objectivity if the appropriate systems are not in place or there is resistance to transparency. To guarantee that the IAFs can operate independently and in the principal's best interest, a genuine commitment to reform, strong leadership, and sufficient resources are necessary, despite the theoretical possibility of implementing such a framework in MPDoH.

#### **2.2.2.2 The Agent**

The independence and objectivity of IAs are influenced by the Agent's role in the Agency Theory, particularly in the auditing context, as conflicts of interest between the Agent and principal can challenge unbiased decision-making. Nugraheni, Eko and Aziz (2024) state that agents are not afforded full decision-making authority. As the organisation's owner, the proprietor must engage in strategic, long-term, and global decision-making. Nevertheless, the existence of a contractual relationship between the two parties may lead to the agent acting in a manner that is inconsistent with the principal's interests or the manipulation of the situation to enhance the effectiveness of each party's conflict of interest.

In the MPDoH, IAFs may encounter circumstances in which their audits are influenced by political pressures or limited resources, compromising their independence and objectivity (Santos et al 2024). IAFs are meant to provide an independent opinion; however, they may be restricted by political or managerial pressures that aim to safeguard the interests of specific parties within the department. This can lead to audits that cannot adequately resolve accountability issues or inefficiencies, undermining their ability to protect the principal's interests.

In auditing, IAs are anticipated to serve as a safeguard to guarantee that agents align with the principal's interests. However, the integrity of Auditors may be compromised by the influence of management or pressure if the organisation directly employs them.

IAs at the MPDoH are directly employed by management; when it comes to accountability, independent IAs are supposed to ensure that the actions of public servants align with what is best for the principal, which in this case is the people and the government. However, the capacity of IAs to conduct unbiased audits is significantly compromised when they are employed by the very management they are supposed to examine (Jori, 2022).

IAs may hesitate to disclose irregularities or weaknesses in Internal controls that reflect unfavourably on management and the Agent due to their lack of independence, which can impair their objectivity. Consequently, Agency conflicts increase the likelihood of biased reporting or incomplete disclosure. According to Gegeza (2023), the IAF is perceived as a bonding cost, as it serves as a safeguard for agents by appointing notable individuals within their departments to conduct checks and balances. Therefore, strict adherence to professional standards and robust corporate governance mechanisms are essential for IAs.

### **2.2.2.3 The Agency Problem**

Agency Theory discusses the potential conflicts of interest between Principals and Agents, highlighting the agency problem that may arise when agents pursue their own objectives over those of the principals (Siahaan, 2025). The Agency problem directly affects the independence and objectivity of IAs by highlighting the inherent conflicts of interest between Principals and Agents. A study by Xiangyu (2021) concluded that solving the agency problem is essential. Under the agency problem and Information Asymmetry, the Agent is easily motivated to pursue self-interest, resulting in moral hazard and adverse selection. For this reason, it is important to implement an effective mechanism for restriction and incentive.

IAs are essential in mitigating agency problems by ensuring management operates in the best interests of the shareholders. Their effectiveness, however, depends on their capacity to uphold independence and objectivity. Taha (2024) affirms that accounting literature indicates that auditor independence is undermined by conflicts of interest among principal stakeholders.

Independence enables Auditors to review management actions free from undue influence, while objectivity guarantees impartial judgement in their evaluations. Gegeza (2023) affirms that, although the agency problem has been extensively

discussed in corporate governance, it remains a concern in all instances where agents are employed. The Agency Theory's relationships present numerous challenges; apart from incompetence, when the interests of both the Principal and Agent are aligned, there are few challenges to address.

The MPDoH faces a significant agency problem, characterised by political pressures, and potential misalignments between the interests of management and public welfare, which may compromise the independence and objectivity of IAs (Masoud, 2025; Santos et al 2024). Political pressures and inefficiencies within the department may motivate agents, such as senior managers or department heads to prioritise their self-interest over the public's best interest.

#### **2.2.2.4 The Agency Costs**

The Agency Theory emphasises the necessity of minimising agency costs through mechanisms such as internal audits, which improve transparency and accountability in governance. The Agency Theory posits that audit costs are a type of agency cost that serves as a bridge to mitigate the knowledge asymmetry between the Principal and the Agent. An audit serves as a mechanism to mitigate agency costs by enhancing transparency and ensuring management aligns with shareholders' interests (Shabira et al 2025). The MPDoH relies on internal audits and risk assessments to reduce Agency costs through effective governance mechanisms, as the Agency Theory outlines.

This theory posits that agency costs are generated when there is a separation between ownership and management, which can result in potential conflicts of interest and inefficiency. Jiang (2023) states that corporate governance systems are established to mitigate the costs related to agency conflicts and the IAF is one of the significant corporate governance systems. Internal audits are a critical tool for mitigating these risks. Huong et al (2022) highlight that IA serves as a tool to reduce agency costs by providing an opinion on the compliance of managers, the effectiveness of internal controls, and risk management within a professional framework.

The issue of whether the IAF is truly independent remains a concern, despite the fact that internal audits are essential for promoting transparency, accountability, and good governance within government departments. Nadirsyah et al (2024) affirm that the IAF

enhances governance through independent and objective internal oversight. This, in turn, enhances transparency, accountability, and compliance within corporate governance frameworks. Internal Auditing is fundamentally characterised by its independence, which enables IAs to assess the department's operations without bias and undue influence. However, this independence is frequently questioned because IAs are employees of the department they are auditing at MPDoH (Jori, 2022).

Additionally, Geqeza (2023) identifies key components of agency costs, such as monitoring expenditures by the principal, residual loss, and initial costs associated with negotiating contract terms. Therefore, not only are internal audits' independence and objectivity essential for reducing agency costs, but they also contribute to the credibility of governance systems and the safeguarding of public trust, as seen through the Framework of the Agency Theory.

#### ***2.2.2.5 Information Asymmetry***

According to the Agency Theory, Information Asymmetry arises when agents possess more information than principals. This imbalance can lead to moral hazards, where Agents act in their own interest rather than in the best interest of the Principals (Mumuni & Akurugu, 2025). Masoud (2025) affirms that the Agency Theory emphasises the significance of minimising Information Asymmetry between the principal and the agent. Shabira, Aviyanti and Alghizzawi (2025) argue that to address Information Asymmetry, an independent third party must conduct financial statement audits and verify the reliability of the statements.

In government departments, principal-agent relationships exist between the principal and the agent, resulting in increased agency costs due to Information Asymmetry (Geqeza, 2023). In modern organisations, agency conflicts emerge due to the separation between ownership and control, the conflicting objectives of owners and managers, and the Information Asymmetry that exists between them (Jiang, 2023).

The independent auditor's opinion is believed to enhance the quality and credibility of the financial statements. Jarah, Jarrah, Al-Zaqeba and Al-Jarrah (2022) affirm that the IA conducts examinations and assessments of all financial accounting elements and operations, providing management with information and unbiased opinions regarding the effective and beneficial utilisation of public resources and possessions.

In the MPDoH, the absence of accurate and timely financial information is a critical issue contributing to Information Asymmetry. A study by Ayagi and Salisu (2023) concluded that organisations should engage in timely reporting of relevant information to users of their financial statements. Within the MPDoH, certain employees lack the technical proficiency required to monitor, categorise, or report financial data accurately. This is supported by Manana and Mawela (2022), who highlight that public sector organisations should identify the skills needed, the level of proficiency necessary as well as the existing skills to address the skills gap. These challenges create gaps in understanding between those who monitor finances and those who depend on that information to make strategic decisions.

Auditors' independence is crucial in ensuring management's actions are consistent with the principal's expectations by performing audits without any interference, such as a conflict of interest. The Agency Theory highlights the importance of independent audits in mitigating Information Asymmetry and enhancing credibility, establishing independence and objectivity as fundamental principles of effective Internal Auditing methods.

### **2.3 THE POLICEMAN THEORY**

According to Akinadewo, Dagunduro, Osaloni and Akinadewo (2024), the Policeman Theory, which Charles F. Hickson first introduced in the early 20th Century, postulates that Auditors serve as vigilant overseers, identifying and preventing financial irregularities, fraud, and misstatements in financial reporting. The Policeman Theory, also referred to as the Watchdog Theory by Akinadewo et al (2024), asserts that Auditors act as the policemen or guardians of financial systems, responsible for detecting and preventing financial misconduct, fraud, and errors.

The Policeman Theory, which emerged in the 20th Century, suggests that Auditors should act as guardians of public funds. It highlights the role of Auditors in maintaining the integrity of financial information regarded as vital by various stakeholders (Akinadewo et al 2024). The Policeman Theory has been applied in a variety of research contexts. Akinadewo et al (2024) affirm that the Policeman Theory, which emerged in the 20th Century, argues that Auditors have a primary responsibility to actively investigate, uncover, and prevent fraudulent practices while conducting audits.

This theory emphasises the auditor's responsibility as an impartial and independent assessor, ensuring that financial statements provide an accurate and fair representation of an organisation's position (Akinadewo et al 2024). Furthermore, Akinadewo et al (2024) state that the Policeman Theory was developed as a model that emphasises the role of statutory Auditors by suggesting that the primary role of statutory Auditors is to act as financial watchdogs, fraud prevention and detectors of financial misconduct within public organisations. Equally important is the role of the Policeman Theory, which is crucial for IAs as it equips them with the necessary tools to detect and prevent fraud in the Public Sector. This theory plays a significant role in strengthening both the audit process and public sector governance. It ensures that the audit process is reliable and effective in detecting and preventing fraud and ultimately building trust and confidence in the public sector.

At MPDoH, IAs are essential in evaluating financial transactions, processes, and records to guarantee that funds are managed in a manner consistent with the relevant regulations and laws. In many respects, IAs serve as watchdogs by thoroughly reviewing financial statements and expenditure reports to detect any discrepancies or irregularities to ensure that public resources allocated for healthcare services are utilised effectively and are not mismanaged. Jiang (2023) argues that IAs are constantly under pressure to strike a balance between maintaining their independence and objectivity to provide assurance on financial reporting and internal controls.

Ogunwole and Jimoh (2024) affirm that the Policeman Theory narrows the auditor's role to preventing and detecting fraud. The stakeholders' expectations of the Auditors include safeguarding against fraud, providing early indications of potential bankruptcy, and offering overall assurance of financial stability. According to Ogiriki and Robert (2023), the Policeman Theory is an auditing philosophy founded on arithmetical accuracy and the proactive identification and prevention of fraudulent activities. This concept allows Auditors to detect and prevent fraud and errors within organisations.

According to this concept, Auditors are required to act as law enforcement officers, monitoring, protecting, and safeguarding the organisation's financial resources, including financial statements, for the benefit of all stakeholders (Yousefi Nejad, Sarwar Khan & Othman, 2024). In the MPDoH, applying the Policeman Theory can be achieved by developing robust frameworks that outline the role of the IAF in maintaining its independence and objectivity while enforcing compliance with the

framework. Jiang (2023) states that weak corporate governance, such as a Board of directors that lacks independence and expertise to support IAs when ethical pressure arises, likely increases the likelihood and possibility of the ethical pressure that IAs face.

The Internal Auditor should act as a policeman and be responsible for monitoring and controlling logical cases that may result in fraud within the organisation. Furthermore, for an Internal Auditor, it is necessary to monitor, detect, and report fraud in a timely manner, as enunciated by Adekoya, Olaoye and Lawal (2023). Therefore, IAs in the MPDoH are responsible for overseeing compliance with regulations and policies. The policing aspect of the theory is consistent with this, as Auditors guarantee that public resources are utilised in an ethical and efficient manner.

In line with the Policeman Theory, IAs at the MPDoH perform their duties as financial watchdogs and fraud detectors. However, the system's effectiveness is influenced by political dilemmas, inadequate resources, the independence and objectivity of the IAF, and the degree to which corrective actions are taken in response to audit findings. If these areas were strengthened, internal audits would be more effective in preventing fraud and assuring the ethical and efficient use. Jiang (2023) highlights that numerous organisational and personal factors could affect the ethical pressures faced by IAs. This is supported by Veledar, Gadžo and Bajrić (2024), who state that the effectiveness of IA in the public sector is influenced by numerous factors.

However, this study adopted the Policeman Theory to understand fraud prevention and detection in the Public Sector. According to Jori (2022), in the Public Sector context, public officials are perceived as agents of politicians, who are principals acting on behalf of the people who elected them. Consequently, public officials perform tasks on their behalf. Shabira, Aviyanti and Alghizzawi (2025) affirm that an audit serves as a mechanism to mitigate agency costs by enhancing transparency and ensuring management aligns with shareholders' interests.

### **2.3.1 The Application of the Policeman Theory in this Study**

The Policeman Theory guides the execution of Auditors' responsibilities, encompassing effective performance, employing qualified personnel, and preserving independence from the reporting entity, as outlined in regulatory statutes (Igbekoyi, Akinadewo & Dagunduro, 2024). In the MPDoH, the organisational culture significantly

influences the perceptions of IAs. A culture that prioritises transparency and accountability can improve the efficiency of IAs, enabling them to fulfil their responsibilities without the stigma of being perceived as policemen.

According to Akinadewo et al (2024), many individuals persist in the belief that the primary responsibility of statutory Auditors is to detect fraud, which is influenced by the Policeman. In the MPDoH, IAs are perceived as enforcers of regulations and standards, consistent with the Policeman Theory. IAs are responsible for conducting audits, verifying that policies are adhered to, and identifying areas of inefficiency or risk. Their function is frequently perceived as one of oversight, comparable to that of a policeman who enforces laws and regulations (Akinadewo et al 2024).

The perception of a policeman can have both positive and negative consequences. IAs can improve the organisation's credibility and promote a culture of accountability when they are perceived as diligent enforcers of compliance. The clarity and structure that Auditors provide may be appreciated by staff, which may result in improved operational practices. IAs may be perceived as aggressive or excessively critical, which can result in resistance and a lack of cooperation from staff if they are perceived exclusively as enforcers. This tension can potentially weaken the value of their insights and undermine their effectiveness.

The perception of IAs at the MPDoH, analysed through the Policeman Theory, highlights the duality of their function. Although they are important for ensuring compliance and enhancing accountability, it is crucial for them to balance this enforcement function with cooperation and communication to promote a more favourable perception and improve overall organisational effectiveness. The study objectives, which are based on challenges faced by IAs in complying with legislative frameworks, highlight the importance of regulatory supervision in safeguarding the independence of the IAF and objectivity of IAs at the MPDoH, South Africa.

The Policeman Theory in auditing asserts that IAs in organisations discourage unethical behaviour by acting as policemen, ensuring that policies and regulations are adhered to to minimise corruption and fraud. Akinadewo et al (2024), in their study on the Policeman Theory and Contemporary Auditing in Nigeria, indicated that Auditors are accountable for detecting, preventing, and investigating fraudulent activities. However, in the modern field of auditing, the Auditors' primary responsibility is to

provide an independent, accurate, and reasonable interpretation of financial statements and reasonable assurance. Akinadewo et al (2024) found that the Policeman Theory, which historically emphasised Auditors' obligations to detect and prevent fraud, is limited in contemporary auditing practices. The Policeman Theory demonstrates the substantial role that IAs play in ensuring that effective preventive control measures are in place to reduce risks in the organisation.

The IAFs are essential for improving fraud detection capabilities in organisations, guided by the values and principles maintained by IAs. According to Adekoya et al (2023), IAs detect and prevent fraud by conducting regular assessments and audits to uncover suspicious activities. They oversee Internal controls, provide reasonable assurance, and report independently. In routine audits, they highlight and investigate unusual activity to uncover fraud. The audit team must utilise technical skills and critical thinking to detect fraud.

The values held by IAs shape their approach to fraud detection, influencing their vigilance and responsiveness to irregularities (Sargiacomo, Everett, Ianni & D'Andreamatteo, 2024). Another study conducted by Eferakeya and Edgars (2021) concluded that the Policeman Theory asserts that an auditor is held accountable for the completion of audit assignments, with a particular emphasis on the detection, prevention, and accuracy of arithmetic. It has expanded to encompass the provision of reasonable assurance and verification of the truthfulness and fairness of financial statements.

Adekoya et al (2024) emphasise that timely fraud detection and prevention can enhance an organisation's image, profitability, stability, and future growth. Senior management is accountable to the organisation's stakeholders for achieving its objectives and protecting their interests. IAs offer independent assurance of the honesty and integrity of the management process (Akinadewo et al 2024). The MPDoH can enhance accountability and public trust by strengthening its IA processes and aligning the legislative frameworks with the principles of the Policeman Theory. This necessitates the implementation of strong internal controls, policies, and procedures to mitigate risks and safeguard public resources (Van Antwerpen, 2024).

According to Dwamena (2021), establishing an IAF is necessary to closely monitor management to ensure the effective and efficient use of public resources. This is due

to the inefficiencies, corruption, lack of accountability, and transparency in the management of resources in the Public Sector. Therefore, IAs are expected to effectively oversee all actions of management and employees to establish effective controls that will reduce corruption and wastage in the Public Service.

IAs are primarily perceived as policemen tasked with ensuring management's directives are followed by monitoring compliance with established plans and procedures (Akinadewo et al 2024). A study conducted by Grzesiak (2021) confirms that the perception of IAs as policemen is rooted in the unfounded but long-standing reputation of control activities and the seemingly investigative nature of Internal Auditing.

In the MPDoH, IAs are essential guardians of accountability and transparency, in accordance with the Policeman Theory, which emphasises the supervision and enforcement of regulations. According to this theory, an auditor acts as a policeman, emphasising the prevention and detection of fraud and arithmetical accuracy. According to the Policeman Theory, the auditor is expected to investigate, identify, and prevent misconduct (Mwanza, 2022).

IAs serve as policemen, and they are vital in overseeing and ensuring compliance with regulations and standards. IA is a service delivery unit within an organisation that assists management in mitigating the risk of fraud, abuse, and ensuring compliance with ethical principles and standards during audit engagements (Adekoya et al 2023).

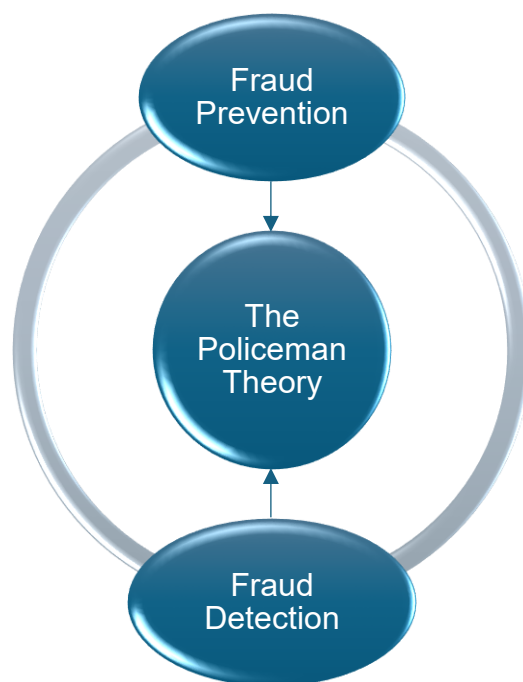
IAs assess the effectiveness of current controls and offer recommendations for improvements (Nurhaliza & Kuntadi, 2025). This proactive strategy reduces risks and improves the overall integrity of departmental operations. IA enhance governance and public trust, which are important in the healthcare sector, particularly in a province where resources may be limited and accountability is critical, like MPDoH. Within the MPDoH, the function of IAs is essential for maintaining operational efficiency and compliance. This role aligns with the principles of the Policeman Theory, as it fosters a culture of accountability and promotes oversight within the organisation.

### **2.3.2 Constructs of the Policeman Theory**

The Policeman Theory assumes that Auditors are tasked with a dual responsibility, such as ensuring the accuracy of financial reports, preventing and detecting fraud. The Policeman Theory assumes that Auditors should prioritise preventive measures

over reactive responses to fraudulent activities, adopting a proactive approach (Igbekoyi et al 2024).

The figure below illustrates the essential constructs of the Policeman Theory:



**Figure 2.3: Constructs of the Policeman Theory**

This figure illustrates the fundamental constructs of the Policeman Theory, specifically in the context of public sector Internal Auditing. The Policeman Theory posits that IAs in the public sector are responsible for preventing and detecting fraud (Abdulazeez, Emmanuel & Farayola, 2024; Jiang, 2023). Adekoya et al (2023) argue that Auditors are now required to provide independent reports on the true and fair view of financial records, monitor internal controls, and provide reasonable assurance.

The Policeman Theory assists IAs in conducting themselves in a manner that is more ethically and performing their duties in a way that ensures the effective implementation of Internal Auditing (Badamasi, Ahmad & Ghazali, 2025). Objective and independent IAFs are positively associated with a more distinct role in fraud prevention and detection (Bonrath & Eulerich, 2024)

### **2.3.2.1 Fraud Prevention**

Auditors are responsible for preventing fraudulent activities, which aligns with the principles of the Policeman Theory (Akinadewo et al 2024). According to Tjeng and Nopianti (2021), fraud prevention entails proactive strategies and measures that

individuals, organisations, or institutions implement to prevent and minimise fraudulent activities. Akinadewo et al (2024) further emphasise the importance of building robust Internal control systems, policies, and procedures that protect assets, ensure accurate financial reporting, and identify irregularities or unauthorised transactions. Nurhaliza, and Kuntadi (2025) highlights that good internal controls maintain adherence to procedures and policies, facilitate the identification and management of risks, and provide accurate and timely information for the audit process. Therefore, the independence and objectivity of IAs are essential for the unbiased evaluation of fraud prevention measures, as they are accountable to stakeholders (Blessing, 2024)

Fraud prevention in the MPDoH is a significant challenge, with potential issues arising from the department's complex political dynamics and operational complexities. Junaidi, Hendrian and Syahputra (2024) states that fraud in the public sector continues to be a persistent challenge faced by many countries. Ziorklui, Ampofo, Nyonyoh and Antwi (2024) affirm that fraud, including financial fraud, corruption, and misconduct, presents significant threats to organisations globally.

Nurhaliza and Kuntadi (2025) emphasise that strong management support enables IAs to obtain all necessary information, conduct audits free from political or organisational obstacles, and provide objective and unbiased recommendations. IAs' independence and objectivity are essential in assessing the effectiveness of various fraud prevention strategies within MPDoH and this can be achieved through management support (Nisak & Rochayatun, 2023).

### **2.3.2.2 Fraud Detection**

The Policeman Theory posits that the vigilance and diligence of Auditors in their responsibilities can deter fraudulent activities within organisations (Khan, Nejad, Hakami, Kassi & Othman, 2023). Emmauel (2023) contends that an auditor could prevent and detect fraud through their professional capabilities. The GIAS emphasises that IAs must identify the risks to be reviewed by considering specific risks related to fraud (IIA, 2024).

Fraud detection is essential to contemporary auditing, offering methods to identify and address financial misconduct. Akinadewo et al (2024) state that fraud detection is the process of identifying instances of financial misconduct or fraudulent activities within an organisation. It entails the identification and acknowledgement of deliberate

actions, misrepresentations, or manipulations of financial information with the intention of deceiving or gaining an unfair advantage. Various parties, including Internal and external Auditors, may carry out this process. Therefore, IAs play an important role in detecting fraud within the public sector organisations (Nisak & Rochayatun, 2023), as they must balance their assurance and advisory responsibilities while preserving objectivity and independence.

The MPDoH has implemented multiple channels for reporting allegations of fraud and corruption. These comprise the Office of the Premier, the National Anti-Corruption Hotline, the Public Service Commission, and reports of irregularities identified by the IAF. This system enables employees, stakeholders, and the public to report any concerns regarding financial misconduct or corruption within the Department of Health, Province of Mpumalanga (Department of Health, Province of Mpumalanga, 2021/2022).

Although these channels provide reporting opportunities, the IAF's limited independence and objectivity may, at times, compromise the effectiveness of fraud detection and overall accountability (Bonrath & Eulerich, 2024). IAs are employees of the department, raising questions about their capacity to uphold independence during examinations of sensitive matters, such as fraud, or financial irregularities (Jori, 2023). The absence of independence can hinder the IA team from carrying out unbiased assessments and implementing comprehensive recommendations free from undue influence.

Furthermore, Jori (2023) states that, although IAFs exist, charges of corruption, fraud, and waste of resources have persistently afflicted public organisations. These issues indicate that IAFs are encountering challenges in fulfilling their responsibilities.

Furthermore, the charges laid against the former Head of the MPDoH by AfriForum (2018) following a review of the department's annual report revealed the head of department's financial misconduct in violation of Section 86(1) of the PFMA, 1999 (Act No. 1 of 1999). It must be mentioned as part of the mismanagement of public funds in Mpumalanga Province. The primary purpose for undertaking this study was to identify actionable and implementable solutions that will enhance the independence and objectivity of MPDoH's IAF. These enhancements are crucial for strengthening the

department's capacity to identify and address fraud, foster transparency, and guarantee public resources' effective and ethical utilisation.

## **2.4 CHAPTER SUMMARY**

This chapter provided an in-depth exploration of the theoretical framework underpinning the study. Two key theories were explored and utilised in the discussion: the Agency Theory and Policeman Theory. The focus was to propose measures to enhance the independence of the IAFs and the objectivity of the IAs in the Public Sector, particularly in the MPDoH, South Africa. The next chapter will focus on the literature review on the independence of the IAFs and the objectivity of IAs in the Public Sector.

## **CHAPTER 3**

### **LITERATURE REVIEW**

#### **3.1 INTRODUCTION**

In the previous chapter, the theories underpinning the study on the independence of the IAFs and the objectivity of IAs were outlined. This chapter presents a comprehensive review of existing literature that explores key elements related to the Independence of the IAFs and the objectivity of the IAs within the public sector setting. It examines existing legislative and regulatory frameworks that govern the IAFs, highlights the challenges faced by IAFs in maintaining independence and objectivity, and outlines the benefits associated with ensuring the independence and objectivity of IAFs. Furthermore, the chapter discusses the strategies aimed at enhancing IAFs practices in the MPDoH.

#### **3.2 LEGISLATIVE AND REGULATORY FRAMEWORKS GOVERNING THE IAFs IN THE PROVINCIAL GOVERNMENT**

The legislative and regulatory frameworks governing IAFs in the Provincial Government are designed to ensure transparency, accountability, and effective governance. The IAF plays a crucial role in promoting transparency, accountability, and good governance within the public sector's operations (Geqeza & Dubihlela, 2024). Within the Public Sector, IAFs are instrumental in enhancing governance frameworks and ensuring adherence to laws, regulations, and ethical standards (Al-Qadasi, Ghaleb & Qaderi, 2025; Geqeza, 2023; Van Antwerpen, 2024).

Netshifhefhe et al (2024) state that Internal Auditing currently aligns processes with ethical standards and objectives, while legal compliance fosters a culture of integrity beyond mere regulatory adherence. However, the authors uphold that IAs frequently identify compliance-related issues through the assessment of Internal controls and processes. The IIA has developed extensive frameworks and standards, including the IPPF, to encourage consistent and high-quality IA practices across various industries (IIA, 2024).

In South Africa, particularly within the MPDoH, Legislative Frameworks Governing the IAF are essential for fostering ethical behaviour and maintaining the integrity of

financial reporting and organisational activities (van Antwerpen, 2024). This study aimed to examine the legislative and regulatory frameworks governing the internal audits of the Provincial Government. The legislative and regulatory frameworks that will be reviewed are expounded upon in the following section.

### **3.2.1 The Public Finance Management Act (PFMA)**

The PFMA is a vital legislative framework in South Africa, specifically developed to regulate financial management in the Public Sector (Public Finance Management Act, 1999). The PFMA sets out standards and guidelines for expenditure control, accounting practices, and financial reporting for public entities, particularly within the national and Provincial Government spheres. The purpose is to ensure transparency, accountability, and sound financial management. The aim of the PFMA is also to regulate financial management within national and provincial governments. It also ensures that all revenue, expenditure, assets, and liabilities are administered in an efficient, effective, and transparent manner. The PFMA outlines the responsibilities of individuals who are entrusted with financial management in these governments and addresses related matters. AOs are responsible for enforcing the PFMA in all procurement processes, in accordance with the objectives of the PFMA (Makhanya, 2023; Moolman & Van Der Waldt, 2022).

Section 38(a)(ii) of the PFMA mandates that accounting departments, trading entities, or constitutional institutions establish and maintain a system of IA under the control and direction of an AC to evaluate and enhance financial management processes (PFMA, 1999; National Treasury, 2009). The PFMA, 1 of 1999, and Treasury Regulations are frameworks of financial management that specifically define IAF.

The establishment of the IAF within state entities is governed by Section 38(1)(ii) of the PFMA, with oversight and control provided by an AC, according to Nelufule, Masiya and Lubinga (2023). Through the AC, the specific responsibilities of IAs are outlined in Sections 76(4)(d) and 77 of the PFMA, alongside Sections 3.1 and 3.2 of the 2000 Treasury Regulations. Despite the formal IA system overseen by an AC, there is inadequate knowledge of how this framework influences the independence and objectivity of IA responsibilities within the Public Sector.

The PFMA outlines the ACs, their appointments, and their functions. However, the Act does not elaborate on more detailed prescriptive guidance on how internal audits can

ensure their independence and objectivity. Geqeza (2023) affirms that the PFMA legislation is essential for establishing an operational IAF and acknowledges the IAF's critical role within the governmental framework. According to Coetzee, Erasmus, Pududu, Malan and Legodi (2023), the PFMA is a cornerstone of Public Sector financial management in South Africa. It mandates the establishment of ACs within national and provincial departments, as well as public entities.

In the MPDoH, the AC is essential for the IAF as it provides oversight and ensures its effectiveness. However, Geqeza (2023) states that an issue has existed with the AC in government departments since its independence and objectivity have been seen to be compromised by the past and current relationships between AC members, management, and politicians. The function of ACs in overseeing the work of IAs is essential, but it may also result in potential conflicts of interest (Pramukti, 2024). An independent and objective AC enhances the quality of auditing.

### ***3.2.1.1 The IAF Positioning: Independence***

Independence refers to the freedom from conditions that may hinder the ability of the IAFs to conduct IA duties in an unbiased manner (IIA, 2024). The GIAS emphasises maintaining the IAF's structural and operational independence within the organisation. The CAE is required to confirm to the organisational independence of the IAF to the Board yearly, and IAs must disclose any potential impairments to objectivity or independence associated with their engagements before accepting the engagement from the client (IIA, 2024). An IAF is considered independent when it operates without interference, maintains objectivity, and receives support from both Senior Management and an AC (Abdelrahim & Al-Malkawi, 2024; Hegazy & Stafford, 2021).

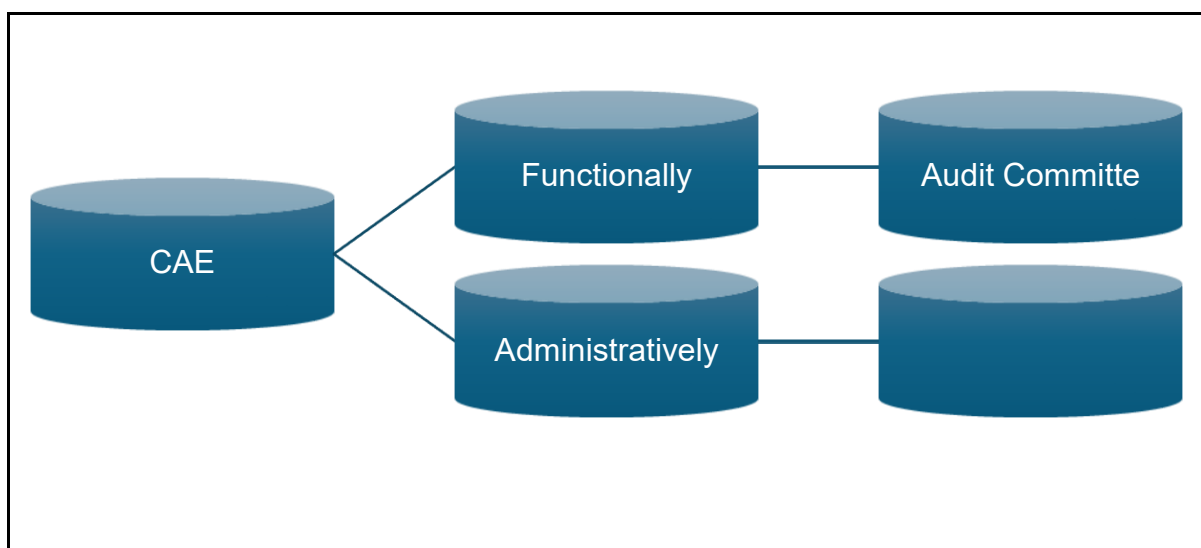
A study conducted by Abd Fayyadh, Azhar and Jalaludin (2022) found that organisational independence significantly affects control activities in internal audits. This means that when IAs operate independently from management, they can perform their duties more effectively, thereby strengthening the organisation's control activities. Dewanata and Putra (2024) affirm that if an auditor is independent, they will evaluate the audit carried out without any obligation to any party, thereby preventing conflicts of interest that could potentially lead to fraud.

The IAFs within the MPDoH must be independent to add value to the organisation (Geqeza, 2023). Jori (2023) affirms that the CAE must have direct and unrestricted

access to Senior Management and the Board to achieve the necessary level of independence to oversee IA responsibilities through a dual reporting approach. It is a mandatory requirement for the IAF to report functionally to the AC and administratively to the AO in the context of the South African Provincial Government (Geqeza, 2023).

According to the purpose of internal auditing as outlined in the IIA GIAS, internal auditing is most effective when it is performed by competent professionals in conformance with the GIAS, maintains independent positioning with direct accountability to the Board or AC, and when IAs operate free from undue influence while making objective assessments (IIA, 2024).

Dual reporting lines in IA refer to a structure where the IAF reports to two different channels, functionally to the AC (or Board) and administratively to the Senior Management or AO of the organisation (Arguello, Cunningham & Neal, 2024; Jung & Cho, 2022). This structure aims to enhance both the independence and overall effectiveness of the IAF. Therefore, independence is a mandatory requirement in the system of professional ethical standards for Auditors (Ta, 2022). The dual reporting lines of the CAE in the MPDoH are illustrated in Figure 3.1 below: The figure shows that in to maintain the independence and objectivity of the IAF, the CAE must report functionally to the AC which oversees the IAF and administratively to the AO who is responsible for operational matters (IIA, 2024).



**Figure 3.1: Dual reporting lines**

This figure illustrates the dual reporting lines of the CAE at the MPDoH. In this structure, the CAE reports functionally to the AC and administratively to the AO. This

dual reporting structure is designed to safeguard the independence and objectivity of the IAF.

At MPDoH, IAF is structured to report functionally to the AC and administratively to the AO, aligning with the dual reporting structure recommended by the IIA. The dual reporting system is designed to enhance the objectivity and efficiency of the IA process by striking a balance between the need for independence and the complexities of organisational structures (IIA, 2024; Jori, 2022). Although the dual reporting lines at MPDoH are intended to maintain independence, a conflict can arise because IAs are employees of the department (Jori, 2022). This can result in significant tension between their administrative relationships with department management and their functional independence (Arguello, Cunningham, & Neal, 2024; Jung & Cho, 2022). The next section expounds upon ACs in the Provincial Government, including their requirements under the PFMA, roles and responsibilities, composition, and appointment, as the IAF reports functionally to the AC.

#### *I. ACs in the Provincial Government*

ACs play a significant role in enhancing public sector governance by providing independent oversight reporting, risk management, internal controls, and the IAF (IIA, 2024). Azinogo and Erasmus (2025) affirm that in the public sector, an AC functions as a mechanism for effective corporate governance, assisting in the monitoring of audit issues that necessitate immediate attention. Moreover, Hegazy and Stafford (2021) agree that the AIAF, which receives strong support from the AC, is likely to be more objective and effective in implementing controls, thus allowing the IA to fulfil its role more adequately.

#### *II. The Requirements of ACs according to PFMA*

According to IIA (2025), ACs responsible for overseeing IA activities often have charters or terms of reference that define their duties, which include monitoring the independence and objectivity of the IAFs. This is supported by Sections 76 and 77 of the PFMA in South Africa, which state the ACs' roles, responsibilities, and requirements. Coetzee et al (2023) state that the South African legislation mandates that the AOs of an Institution appoint the AC members for national and provincial departments.

An effective AC is crucial for the success of an IAF (Geqeza, 2023). Sudjono and Setiawan (2024) affirm that certain organisations may establish ACs solely to comply with laws and regulations. The AC is a vital component of financial transparency in the Public Sector. An AC's independence from the organisation's management is essential to safeguard independence and provides ongoing oversight, advice, and feedback (IIA, 2024). It is accountable for the oversight of Internal Auditing and surveillance, as well as the management of financial transparency-related risks.

The PFMA outlines various obligations for the AC, including adherence to legal requirements, managing risks, Internal financial regulation, and performance management (Msindwana & Ngwakwe, 2022). In the MPDoH, the AC is typically responsible for overseeing the risks associated with financial statements, Internal control, audit activity services, external assurance providers, and compliance (IIA, 2024; Geqeza, 2023).

### *III. The Composition of an AC in the Provincial Government*

Sections 76 and 77 of the PFMA outline the criteria for the composition of an AC within the Public Sector. Section 76(4)(d) states that the National Treasury is mandated to issue regulations or instructions applicable to government departments regarding the establishment, appointment, and operations of ACs.

Section 77(a) states that ACs must consist of at least three persons, of whom, in the case of a department, (i) one must be from outside the Public Service; (ii) the majority may not be persons employed by the department, except with the approval of the relevant treasury; and (iii) the chairperson may not be employed by the department. In the MPDoH, the AC consists of four independent members from outside the department and an independent chairperson who is also employed outside the department, in accordance with the PFMA (Geqeza, 2023).

According to the IIA (2024), establishing an AC composed of public members, not under management's control, ensures independence and provides continuous oversight, advice, and feedback. Ramadhan and Gani (2023) highlight that members of the AC should possess relevant financial expertise and independence from management to ensure unbiased oversight. A study by Sudjono and Setiawan (2024) on the roles and effectiveness of the AC, evidence from Indonesia, found that financial skills in the AC are essential, and the independence of AC members is another crucial

factor. Furthermore, Saleh and Mansour (2024) affirm that an independent AC is generally regarded as beneficial for an organisation, as it can ensure that the Committee provides unbiased and objective assessments.

#### *IV. The Appointment of AC Members in the Provincial Government*

Sections 76(4)(d) and 77 of the PFMA address the appointment of AC members to ensure effective oversight and governance within Public Sector institutions. According to Roos (2021), the effectiveness of an AC is influenced mainly by the members possessing the required experience and expertise, making these qualities essential for its success. Regulations issued by the National Treasury outline the eligibility criteria, including expertise in financial management, risk assessment, and governance (National Treasury, 2009).

Studies by Ramadhan and Gani (2023) and Coetzee et al (2023) emphasise that independent appointments foster impartiality and enhance the AC's ability to detect irregularities and provide strategic advice. The appointment process is therefore fundamental to the effectiveness of ACs, as independence from management prevents conflicts of interest and ensures objective assessments (Narayanan, 2025).

Erasmus and Matsimela (2020) found that management involvement in the appointment of AC members has an adverse effect on their independence, while Jori (2023) highlighted that many members in KwaZulu-Natal were politically nominated, raising concerns about their independence and effectiveness. Similar challenges may exist in the MPDoH, where potential political influence in appointments could compromise the objectivity of the AC and its oversight responsibilities (Geqeza, 2023; Osagioduwa, 2023).

Coetzee et al (2023) note that AOs, being politically appointed, may allocate Committee positions to loyal associates, creating gaps in the recruitment process. Consequently, appointment practices for AC members in the South African Public Sector should align with global best practices, including the PFMA and King IV Report. Jori (2023) further notes that politically appointed committees often prioritise satisfying their appointing authorities over adding value to the organisation.

#### *V. The Roles and Responsibilities of ACs in the Provincial Government*

The AC is essential for the IAF since it plays a crucial role in enhancing and safeguarding the independence of the IAF and the objectivity of IAs. However, an

issue exists with the AC in government departments, as its independence and objectivity are compromised by past and current relationships between AC members, management, and politicians (Geqeza, 2023). An independent and objective AC enhances the quality of auditing. The independence of an effective Public Sector AC from the executive authority and institutional management services, in the case of the South African Public Sector, is one of its most distinctive characteristics (Coetzee et al 2023).

The AC is essential in ensuring the independence of the IAF and allocating adequate resources and authority to carry out its duties effectively. Sudjono and Setiawan (2024) affirm that the effectiveness of the AC becomes a major concern in implementing good corporate governance within the organisation. The AC is a critical element of the risk management process, as it is responsible for reviewing financial reporting risks, internal financial controls, fraud, and IT risks that are associated with financial reporting (Geqeza, 2023).

### **3.2.2 Treasury Regulations**

The Treasury Regulations, issued in terms of the PFMA No. 1 of 1999, serve as an important component of the legislative framework governing financial management in South African Public Sector institutions. Moolman and Van Der Waldt (2022) state that the National Treasury provides guidance to all public institutions in accordance with the PFMA 1 of 1999 through Treasury Regulations.

Treasury Regulations are essential for the governance and administration of public funds, providing crucial guidelines for Internal Auditing within government entities and Public Sector organisations. The purpose of this regulation is to guarantee that financial operations are conducted with transparency, accountability, and integrity. The National Treasury developed the IAFR during the 2003/2004 financial year. The framework is authorised by two laws, specifically the PFMA of 1999 (amended by Act 29 of 1999) and the Municipal Finance Management Act (MFMA) of 2003 (National Treasury, 2009). In accordance with Section 3 of the Treasury Regulations, public sector institutions are required to establish an IA unit that operates under the direction and oversight of the AC, ensuring effective control and governance (Moolman & Van Der Waldt, 2022).

Paragraph 3.2. [5]6 of these Treasury Regulations stipulates that IAs must perform their duties in accordance with the standards set by the IIA (Geqeza, 2023). The Treasury Regulations emphasise the need for the IAF's independence and unrestricted access to information (National Treasury, Republic of South Africa, 2009). The Department of National Treasury plays a crucial role in ensuring that government institutions in South Africa adhere to applicable rules and regulations, while also fulfilling a monitoring function to guarantee compliance. AGSA notes that there were concerns regarding the onerous procurement processes and requirements imposed by the National Treasury Regulations (AGSA, 2022). These weaknesses are partly attributed to inadequate adherence to Treasury Regulations and weak institutionalisation of IA structures.

The Treasury Regulations are essential in the MPDoH to ensure that financial operations and Internal Auditing methods conform to national norms of transparency, accountability, and integrity. These regulations mandate that IAs perform their duties in accordance with the standards set by the Institute of IAs (IIA), thereby ensuring that audits are conducted objectively and in a professional manner (National Treasury, 2009; IIA, 2024).

### **3.2.3 Global internal audit standards (GIAS) under the IPPF**

The IPPF organises the authoritative body of knowledge established by the IIA. It serves as a foundational resource for the Internal Auditing profession. The IPPF comprises the GIAS, Topical Requirements, and Global Guidance and is crucial for ensuring an independent and objective IA (IIA, 2024).

Netshifhefhe et al (2024) state that the IPPF offers globally acknowledged guidance for IAs, including standards and best practices to ensure improved audit quality. Nedyalkova (2020) states that the issue of quality control in internal audits has consistently been a crucial and challenging issue for the public sector. In this regard, the IPPF is founded on principles that IAs can implement in their organisations, in compliance with various legal and regulatory requirements (IIA, 2024; Nedyalkova, 2020).

According to Maia, Brigido and De Oliveira (2024), the IPPF is the conceptual framework for organising all official information the IIA discloses. The IPPF delineates the global standards for Internal Auditing, overseen by the IIA (2024). Similarly,

Akhmedov (2024) emphasises that these standards and frameworks are intended to ensure that internal audits are conducted consistently and effectively, thereby enhancing the organisation's internal controls, risk management, and governance. IAs are required to uphold professional objectivity while carrying out all IA services (Blessing, 2024). Professional objectivity necessitates that IAs have a fair and unbiased mentality and render decisions based on fair evaluations of all relevant factors (IIA, 2024).

Furthermore, Motubatse, Myambo, Ncongwane and Molate (2024) strongly agree that the IIA Standards were developed to set a benchmark for assessing the effectiveness of IA activities. The subsequent section will provide an overview of the three components of the IPPF.

### *1. Global Internal Audit Standards (GIAS)*

The GIAS are principle-focused worldwide professional guidelines that provide a framework for conducting and promoting Internal Auditing (IIA, 2024). These guidelines aim to ensure compliance with the essential components of the IPPF and promote the enhancement of organisational processes and operations. They are mandatory to ensure consistency, quality, and professionalism in IA practice (IIA, 2024). Furthermore, the GIAS emphasises that the IAF must maintain independence, and IAs are required to exercise objectivity in the execution of their responsibilities. At the MPDoH, although the IAF is expected to comply with GIAS requirements, issues concerning the independence and objectivity of IAs remain prevalent (Geqeza, 2023).

The GIAS emphasises the necessity for IAs to uphold their independence from the organisations they audit, ensuring their judgements are free from bias, personal interest, or external influence (IIA, 2024). This is especially crucial in the context of the MPDoH, where major challenges exist in maintaining the Independence of IAs due to political pressures (Osagioduwa, 2023).

Furthermore, the IIA states that the GIAS are applicable to all IAFs; however, IAs in the public sector operate within a political landscape characterised by governance, organisational, and financial frameworks that could differ from those found in the private sector (IIA, 2024). This may affect how IAFs in the public sector apply the standards. Therefore, the IIA emphasises that external quality assessments of the

IAFs in the public sector must be conducted by an assessment team knowledgeable about public sector operations and governance structures (IIA, 2024).

## *II. Topical Requirements*

The IIA states that Topical Requirements are intended to improve the consistency and quality of IA services pertaining to specific audit topics and to IAs performing engagements in those risk areas. IAs must conform to the relevant requirements when the scope of an engagement comprises one of the identified topics (IIA, 2024). Topical Requirements Strengthen the Continual Relevance of Internal Audits in Addressing Evolving Risk Components Across Various Companies and Sectors. (IIA, 2024). According to Lenz and O'Regan (2024), Topical Requirements are an essential component of the mandatory GIAS, emphasising their significance in guiding IAs. Topical requirements enhance the effectiveness of the IAFs.

## *III. Global Guidance*

Global Guidance supports the IIA Standards by providing nonmandatory information, advice, and best practices for conducting IA services. The IIA has conducted a formal evaluation and approval process to endorse it (IIA, 2024). Global Practice Guides provide comprehensive approaches, step-by-step processes, and examples on subjects such as Assurance and advisory services and the public sector (IIA, 2024).

### **3.2.3.1 The Objectivity of IAs**

Objectivity is a mental attitude that is unbiased and enables IAs to exercise sound professional judgement, carry out their duties responsibly, and fulfil the mission of Internal Auditing without bias or compromise (IIA, 2024). Objectivity is a fundamental component of effective Internal Auditing, as it ensures that IAs provide unbiased assessments and recommendations (Blessing, 2024). The GIAS emphasises that the CAE must establish practices to address impairments to objectivity, such as identifying situations that may impair objectivity (IIA, 2024). Zaynuri and Kuntadi (2025) state that the objectivity of Auditors must not be compromised by management influence or internal business interests.

Within the MPDoH, the interpersonal relationships between IAs and auditee employees pose challenges that could potentially result in conflicts of interest, undermining the independence and objectivity of the IAF (Geqeza & Dubihlela, 2024).

Ellul and Farrugia (2023) argue that the challenge arises when IAs are required to provide advisory services to management without compromising their function.

Several studies by Kamara (2024), Setiawan, Rohemah and Aulia (2023), and Sreseli (2023) have argued that objectivity enables Auditors to maintain independence from management interference, identify areas for improvement, and provide unbiased assessments, thereby enhancing the effectiveness of the IA process. IAs are required to adhere to the standards for individual objectivity. Furthermore, IAs are responsible for adhering to the standards in executing their duties (Shaban & Barakat, 2023). This will enable IAFs to maintain their objectivity.

An independent IAF creates an objective environment and facilitates the communication of IA findings without any external influence from auditees (Abdelrahim & Al-Malkawi, 2024). Maintaining objectivity is a professional obligation and fundamental to the Internal Auditing process. Providing objective assurance and advice to the Board and Senior Management necessitates an impartial mindset, free from bias and undue influence, to conduct objective assessments (Kacani, Shaqiri, Qorraj & Kopani, 2025; IIA, 2024). IAs must refrain from accepting any tangible or intangible items, including gifts, rewards, or favours, that could compromise or be perceived to compromise their objectivity (Handayani & Zahra, 2025; IIA, 2024).

### **3.2.4 The Internal Audit Framework Developed by the National Treasury**

The National Treasury developed the IAFR during the 2003/2004 financial year. The framework derives its role from two legislations, namely, the PFMA and the MFMA (Act No. 56 of 2003), as well as the National Treasury of the Republic of South Africa (2009). This framework aims to establish a minimum standard for developing and implementing Internal Auditing within the Public Service. It is intended to ensure that the IAFs comply with the requirements of the stated legislation. These include the Constitution of the Republic of South Africa, the International Standards for the Professional Practice of Internal Auditing (ISPPA), the Committee of Sponsoring Organisations (COSO) framework on Internal Control, as well as the risk management framework.

An AC is established to act as an independent governance structure whose function is to oversee Internal control, risk management, and governance (National Treasury, 2009). Furthermore, the framework emphasises that independence is achieved

through the organisational status and the objectivity of IAF. According to Asalos and Bostan (2024), a well-structured IAFR plays a vital role in enhancing the operational efficiency and effectiveness of the public sector. Every IA must maintain an objective attitude and possess adequate independence to exercise judgement, express opinions, and present recommendations impartially (IIA, 2024).

The National Treasury IAFR is essential in the MPDoH to guarantee that Internal Auditing practices adhere to the necessary legislative standards for the Public Sector. Enhancing the framework's practical implementation by addressing the challenges faced by the IAF in complying with legislative frameworks is necessary, as noted by the MPDoH (National Treasury, 2009).

### **3.2.5 The Public Sector Risk Management Framework (PSRMF)**

The PSRMF constitutes a comprehensive collection of principles, models, and practices designed to help public institutions manage risks effectively. According to the National Treasury of South Africa (2010), Sections 38(1)(a)(i) and 51(1)(a)(i) of the PFMA mandate that AOs or Authorities establish and maintain transparent, efficient, and effective risk management systems within their institutions.

Chapter 18 of the Framework outlines the functions of Internal Auditing with respect to risk management. The function of Internal Auditing in risk management is to provide independent, objective assurance of the effectiveness of the Institution's risk management system (National Treasury, 2010). Netshifhefhe et al (2024) affirm that effective risk management enables organisations to mitigate losses, capitalise on opportunities, and improve decision-making processes. Risk management encompasses various categories of risks, including financial, operational, regulatory, and strategic risks (Zhai, 2023).

The application of the Public Sector Risk Management Framework and its principles is essential in the MPDoH, particularly in its context of healthcare delivery and the efficient use of public funds. Moses and Obioha (2024) state that in the public sector, where service delivery is essential and resources are frequently limited, risk management is both a regulatory requirement and a strategic instrument. It is for identifying, assessing, and mitigating risks that could compromise the departmental objectives.

### **3.2.6 The King IV Report on Corporate Governance**

The King IV Report on Corporate Governance for South Africa (2016) provides comprehensive guidelines for effective governance practices (Institute of Directors in Southern Africa, 2016). It is a voluntary code that promotes ethical and effective leadership to foster sustainable value for stakeholders, emphasising collaboration between the IAFs and the Board for effective governance (John & Richard, 2024). The report, founded on seventeen principles, upholds high standards of corporate governance in South Africa and globally.

The King IV Report highlights that IAFs must be empowered to fulfil their responsibilities, maintain independence, and ensure that IAs are objective, reporting directly to the AC rather than management (Duff, 2024; Sithole & Lotter, 2024). Open communication among IAs, the AC, and the Board is essential. Boards are responsible for establishing arrangements that provide objective and relevant assurance, supporting governance, risk management, and control processes (Jori, 2023).

The report mandates a well-functioning and independent AC with authorised terms of reference to guarantee unbiased reporting and credibility of findings (Geqeza, 2023). However, concerns exist regarding the impartiality of AC members, which may hinder the IAFs' ability to provide unbiased assurance on governance, risk management, and internal controls (Public Sector Audit Committee Forum, 2017). Although the King IV principles are aligned with processes at the MPDoH, the independence and objectivity of the IAF remain a challenge (Geqeza, 2023; Geqeza & Dubihlela, 2024; Mamokhere, 2024).

### **3.2.7 The Internal Audit Charter**

The Internal Audit Charter (IAC) is a vital document that delineates the purpose, authority, and responsibility of the IAF within an organisation (IIA, 2024). It is instrumental in ensuring the efficient functioning of the IA department and its alignment with the organisation's objectives (IIA, 2024). The IAC must formally state the objectives, authority, and responsibilities of the IAF in accordance with the International Standards on Internal Auditing (ISA) or the International Professional Practices Framework (IPPF). It must be approved by the AC and agreed upon by management (Tamira & Abbas, 2024; Maia et al 2024).

According to IIA (2024), the CAE is responsible for establishing and maintaining an IAC that defines the purpose of Internal Auditing. This charter entails the obligation to comply with the GIAS and the mandate, including the scope and types of services to be provided. The Board's expectations and responsibilities regarding management's support of the IAF are addressed (IIA, 2024).

Geqeza and Dubihlela (2024) concluded in their study that the IAC is an essential tool for enhancing the independence, cooperation, accountability, and overall effectiveness of IAs within Provincial Governance systems. The charter, by defining the purpose, authority, and responsibility of an IAF within an organisation, empowers IAs and ensures that they function efficiently and consistently with organisational objectives (IIA, 2024). The Global Internal Audit Standard 6.2 outlines the requirements for the IAC, specifying the responsibilities of the CAE, the Board, and Senior Management (IIA, 2024).

At MPDoH, the IAC is the foundational document that defines the function, authority, and responsibilities of the IAF to ensure its independence, effectiveness, and alignment with the department's Strategic objectives (National Treasury, 2009; IIA, 2024; Vella, 2021). Although the IA Charter at MPDoH mandates that the IAF report functionally to the AC, concerns have been raised regarding the IAF's independence due to its administrative reporting lines to departmental management (Matshona, 2020; Geqeza, 2023). This structure may generate conflicts of interest that could undermine the IAF's ability to operate independently, as it is significantly influenced by the same management it intends to evaluate and hold accountable. Moreover, a significant gap is the lack of emphasis on how IAs may uphold their objectivity when performing their duties (Geqeza, 2023).

While the IAF plays a crucial role in providing assurance within the department, external oversight remains equally important to strengthen accountability and transparency in the public sector (Thusi & Matyana, 2024). In this regard, the AGSA serves as an independent external audit institution mandated to provide oversight over financial management and performance reporting in the public sector. The next section elaborates on the role of the AGSA within the Provincial Government.

## **I. The Role of The AGSA In the Provincial Government**

The AGSA, as the Supreme Audit Institution (SAI) of the country, is responsible for auditing and reporting on how the government spends taxpayers' money (AGSA, 2024). The AGSA mandate, outlined in Section 188 of the Constitution of the Republic of South Africa (1996) and the Public Audit Act (PAA) 25 of 2004, empowers it to conduct audits of all government entities, including provincial departments and public entities. As the external auditor for all organs of the state, the primary purpose of AGSA is to enhance oversight, accountability, and governance in the Public Sector through its audits, thereby ensuring the responsible management of public funds (Thusi & Matyana, 2024).

Gegeza (2023) emphasises that the AGSA, in fulfilling its constitutional mandate, is dedicated to fostering public confidence and strengthening the country's democracy. The focus of the institution extends beyond the financial performance of government entities, as presented in their financial reports, to their ability to achieve strategic organisational objectives set at the outset of each financial year (Feni, 2023). Despite the challenges within provincial governments regarding financial management and governance, the AGSA's commitment remains unwavering. Matlala and Uwizeyimana (2020) recommend several strategies, such as regular progress monitoring and enhancing the quality of the AGSA's recommendations, to address the challenges faced by the public sector.

In the 2020–2021 annual report, the AGSA expressed concern over the inability of many South African Provinces to achieve a clean audit despite some noticeable improvements compared to the previous financial year (AGSA, 2021). For example, the province of Mpumalanga reflected this broader trend, as the report highlighted the absence of preventive controls and called for leadership to act swiftly and instil accountability to institutionalise such controls (AGSA, 2021). The AGSA's audits, therefore, play a significant role in identifying deficiencies in governance, financial management and recommending interventions to address them. Through these initiatives, the Institution aims to promote systematic improvements across provincial governments and ensure the effective and efficient utilisation of public resources.

Despite the financial management challenges faced by the MPDoH and other provincial departments, the AGSA remains a vital oversight body that ensures public spending aligns with good governance principles and complies with legislative standards (Thusi & Matyana, 2024; Mojapelo & Ngoepe, 2021). Through its routine

audits, the AGSA identifies deficiencies in governance, internal controls, and performance, providing comprehensive reports and recommendations to strengthen leadership supervision and align departmental expenditure with strategic objectives (Mofokeng, Nkgapele & Kgobe, 2025; AGSA, 2022).

### **3.3 CHALLENGES HINDERING THE INDEPENDENCE AND OBJECTIVITY OF THE IAFS**

IAFs in public sector organisations encounter several significant challenges, which can be categorised as structural, operational, and technological barriers (Shakarboyevich, 2025). According to Msindwana and Ngwakwe (2022), the challenges of organisational independence and the objectivity of IAs in Internal Auditing are underscored by the requirement for Auditors to possess auditing expertise, independence, and objectivity.

A study by Jori (2023) found that the lack of management support and restrictions on available human resources were the most significant challenges faced by personnel in the unit. The lack of management support and limitations in human resources create an environment in which IAs often lack the necessary skills to monitor compliance with regulatory frameworks, thereby increasing the risk of non-compliance and compromising the integrity of the auditing process.

These challenges are significant in the context of the MPDoH. IAs at the MPDoH encounter challenges that hinder their ability to ensure compliance with the legislative frameworks governing the IAFs in South Africa, primarily due to political pressure (Geqeza, 2023; Miller, 2017). The subsequent section provides a detailed discussion of the specific challenges hindering the independence and objectivity of the IAFs.

#### **3.3.1 The Organisational Structure and Reporting Lines**

The organisational structure and reporting lines in IA refer to a structure where the IAF reports functionally to the Board and administratively to the organisation's management (Arguello, Cunningham & Neal, 2024; Jung & Cho, 2022). The IIA states that IAFs must operate under a dual reporting structure, in which they report functionally to the Board and administratively to the Chief Executive Officer (CEO) or equivalent (IIA, 2024). In the context of the South African Provincial Government, it is

a mandatory requirement for the IAF to report functionally to the AC and administratively to the AO (Geqeza, 2023).

Shakarboyevich (2025) argues that structural challenges are characterised by insufficient auditor independence and inadequate governance frameworks. Potential conflicts of interest may arise as IAs report directly to management (Blessing, 2024; Jori, 2022). This reporting structure compromises their capacity to provide unbiased assessments. The IAF is only able to perform its duties effectively if the organisational culture supports its role (Mifsud, 2023). IAs who report directly to Senior Management, rather than the Board or AC, may encounter difficulties in maintaining independence and objectivity.

Matshona (2020) highlights that the reporting lines in most institutions do not align with IIA Standards and best practices. Most of the IAFs report to the AO and not to the AC, as required by IIA Standards. This limits the independence and objectivity of IAFs' effectiveness. Jori (2023) affirms that the scope, reporting lines, and level of trust in the assurance and advisory services are all influenced by the IA unit's position within the organisation.

The dual reporting model illustrated and discussed in Figure 3.1 ensures that IAs have access to the necessary resources and organisational support (administrative reporting) while maintaining the independence required for objective assessments (functional reporting). According to Razali, Said, Johari and Ibrahim (2023), IAs often have dual roles, acting both as independent assessors and as consultants to management. This duality can create conflicts of interest and complicate their ability to maintain objectivity. The pressure to align with management's interests can detract from their primary responsibility of providing unbiased assessments. Matshona (2020) emphasises that the CAE should report directly to the highest organisational level, ensuring independence from management interference, as independence can be achieved through the organisational status and objectivity of the IAF.

In the MPDoH, IAs report functionally to the AC and operationally to the AO, which aligns with the IIA Standards (IIA, 2024). However, potential conflicts of interest and compromised independence and objectivity of the IAF are significant challenges that arise when IAs report to the AO within the MPDoH (Azinogo & Erasmus, 2025;

Matshona, 2020; Nerantzidis et al 2022). IAs are employees of the department, and they may be subjected to managerial pressure that may compromise the quality of their findings and influence their judgement (Jori, 2022). Shakarboyevich (2025) emphasises that IAFs should report to an independent AC rather than directly to management. This structure can ensure independence and enhance the credibility of audit findings.

### **3.3.2 Intimidation and Threats**

Intimidation and threats refer to situations in which IAs are pressured or influenced in a manner that undermines their ability to perform their duties objectively. Intimidation and threats significantly undermine the IAF's ability to maintain its independence and objectivity, thereby compromising the quality and credibility of its work. Calvin (2021) highlights that adherence to the IA core principles and threats to IAFs effectiveness significantly helps IAs resist intimidation and threats, thereby enhancing the overall effectiveness of the IAF. IAs are regarded as fundamental participants in corporate governance and have encountered increasing criticism for their apparent deficiencies in fulfilling their responsibilities diligently.

Jori (2023) states that the IIA SA conducted a study to gain insight into the issues reported in their research paper, *The Plight of Internal Auditors*. The study found that the main challenge encountered by IAs was victimisation and intimidation. Furthermore, the IIA SA has stated that over the last number of years, the Institute has received several verbal reports from IAs claiming that they are being victimised, intimidated, forced into concealing findings under the carpet, and many said that they live in fear of losing their jobs, with some even fearing losing their lives (IIA SA, 2019).

In an article published in June 2019 in Chief Financial Officer (CFO) South Africa Magazine, the IIA SA called for the protection of its members, as the SABC CAE was shot due to his fight against corruption (CFO South Africa, 2019). Another article published by BizNews in November 2020 indicated that IAs are leaving the profession because IIA SA has not helped them when they were victimised within their organisations (Nathan, 2020). These threats challenge the fundamental principles of independence and objectivity, which are essential for the IAF. Razali et al (2023) affirm that IA threats occur in several forms and can be managed and minimised but not eliminated. Additionally, an article published in July 2025 by BusinessLIVE stated that the Ekurhuleni Municipality senior auditor was shot in his car (Chabalala, 2025).

Intimidation and threats significantly hinder the independence and objectivity of IAs in the MPDoH (Jori, 2023). Aikins, Mensah and Kumi-Kyereme (2022), investigated the conditions in which IAs operate in specific local government institutions and identified systemic issues that undermine the effectiveness of Internal Auditing. Although their study focused on local government, the findings are consistent with broader patterns across the public sector, including provincial departments. The findings of the study highlight that IAs faced challenges including intimidation, threats, and administrative interference in performing their duties.

IAs must be able to raise concerns about intimidation and threats in a protected and confidential manner to ensure the safeguarding of their independence and objectivity. Shalimova and Kuzmenko (2022) highlight that intimidation, and threats are amongst the factors that affect the organisational independence of the IAFs. The MPDoH risks creating an environment in which Auditors are hesitant to fulfil their duties properly, as undetected threats may persist without mechanisms to protect them.

### **3.3.3 Laws and Regulations Challenges**

Laws and regulations constitute components of the regulatory frameworks governing the IAFs. In South Africa, several laws and regulations were enacted to legalise the IAFs (Jori, 22). Geqeza (2023) states that the absence of clear guidelines or sufficient enforcement mechanisms in legislative frameworks regarding the independence and the objectivity of IAs presents a challenge. The IA of public institutions must adhere to the relevant regulations and laws when conducting audit assignments. However, changes to laws and regulations are implemented quicker, and the standards are more demanding. Efunniyi, Abhulimen, Obiki-Osafiele, Osundare and Adeniran (2024) agree that adherence with laws and regulations minimises legal risks and safeguard reputation in the organisation.

Jicang (2023), found that evolving legal regulations complicate the auditing process, making it essential for Auditors to stay informed and integrate compliance into their practices. Furthermore, to guarantee compliance and effectiveness of the audit, the IAFs of public institutions should closely monitor the evolving legal and regulatory landscape and promptly modify the methods and processes used in the audit (Jicang, 2023). As a result of these organisational challenges, IAs frequently encounter difficulties in upholding the organisation's independence and objectivity mandated by legislative frameworks.

According to reports from the following authors (Lefafa, 2023; Lefafa, 2022; Sithole, 2022), the MPDoH faces significant challenges in its efforts to maintain the effectiveness of healthcare delivery. This is due to political influence, managerial pressure, infrastructural challenges, poor security, water shortages, and resource constraints within the department frequently hinders its ability to deliver high-quality services, thereby affecting the overall effectiveness of the department. These persistent issues not only affect service delivery but also make it difficult for the IAF to comply effectively with the legislative frameworks that govern Internal Auditing, such as the PFMA, Treasury Regulations, and the IPPF.

### **3.3.4 Political Interference**

Political interference for IAs refers to the undue influence or coercion exerted by politically powerful individuals within an organisation, particularly in government entities who may attempt to manipulate or intimidate IAs (Mifsud, 2023). Liston-Heyes and Juillet (2024) affirm that IAs must function independently and remain free from external influence, particularly political pressure, to execute their duties effectively. Interference from political influences can compromise the credibility and effectiveness of the IAFs

The AGSA 2023 report highlighted issues of political instability, which led to delayed decision-making on critical strategic and operational matters, negatively impacted service delivery, and hindered the timely implementation of consequence management processes (AGSA, 2023). Similarly, Mngomezulu (2020) states that political interference in the administration of service delivery within the South African Public Sector constitutes a significant challenge. Rampai (2024) further states that political pressures could compromise the independence of IAFs and objectivity of IAs, as external factors or stakeholder expectations may influence their work. Matshona (2020) maintains that the impact of political stakeholders, such as elected politicians and top management, may undermine the independence of the IAFs and the objectivity of the IA.

As a result, the IAF may encounter difficulties in providing independent and objective evaluations and this weakens the role of the IAF in promoting transparency, accountability and sound corporate governance within the department. Eulerich and

Eulerich (2020) argue that political and economic crises are currently more frequent and have a more significant impact on the global community than in the past. If political interests hinder the auditing process, Auditors may be pressured to make decisions that undermine the integrity of their work.

The political pressure within the MPDoH poses substantial challenges for IAs in adhering to regulatory frameworks. The complex interplay of political influence, evolving legislation, resource limitations, and public attention can erode the independence, objectivity, and effectiveness of IAs. Political pressures from elected politicians, senior government personnel, and political appointments can affect decision-making processes within the MPDoH. This is supported by Azinogo and Erasmus (2025) and Nerantzidis et al (2022), who highlight that the South African Public Sector is ineffective due to political interference and a lack of guidance on implementing audit recommendations. This may lead to the undermining of the independence and objectivity of the IAF.

Similar challenges are evident in other South African Provinces, such as the North West Department of Health. The AGSA 2023 report indicates that the department encounters governance issues and a weak Internal control environment that leads to unfavourable audit outcomes over several years (AGSA, 2023). Supposing the MPDoH faces political pressure to achieve certain performance targets, in that case, the IAF may find it difficult to assess operational effectiveness or financial management due to concerns about the impact on politics. This may compromise the integrity of audit results, especially if the political environment discourages transparency or challenges the findings of IAs (Matshona, 2020). Azinogo and Erasmus (2025) conclude that the effectiveness of public sector auditing is significantly influenced by factors such as political interference.

### **3.3.5 Resource Limitations**

Resource limitations are constraints or shortages in the availability of assets, including financial funding, skilled personnel, and technology, that hinder the IAFs from executing their duties effectively and efficiently (Veledar, Gadžo & Bajrić, 2024; Shaban & Barakat, 2023). These challenges hinder the IAFs to achieve their objectives. Sulaiman, Na'im Kamarudin and Shahimi (2022) found that IA resources substantially enhance Internal Audit effectiveness.

Understaffing in audit departments hampers the effectiveness of internal audits (Petsi et al 2023). This is supported by Osagioduwa (2023), who states that resource limitations in the Public Sector directly affect the IAFs' Independence and objectivity of IAs. Khorguashvili and Khorguashvili (2023) emphasise that mitigating resource limitations is essential for improving the effectiveness of internal audits within the Public Sector.

Aobdia, Kim, Lourie and Zhu (2024) state that understaffing and budgetary constraints frequently result in excessive workload, leaving Auditors with insufficient time to critically evaluate data and audit findings. The IAFR emphasises that it is the responsibility of the AO and the AC to ensure that the IAF is adequately resourced for effective functioning (National Treasury, 2009). Poor audit outcomes can result from failure to identify critical compliance issues, altering audit outcomes to meet deadlines due to limited resources, or overlooking details.

The 2023-24 AGSA report highlights that the MPDoH encounters a significant challenge in achieving its key performance indicators and targets due to the shortage of personnel. The slow progress in filling critical vacancies over the past five years has had a negative impact on patients (AGSA, 2024). Geqeza and Dubihlela (2024) assert that many studies show that resource constraints, including inadequate training and a shortage of personnel, are significant challenges to effective Internal Auditing. The inadequate allocation of essential resources, such as human resources, limited budgets, and technology compromises the IAFs capacity to execute their duties and responsibilities effectively (Kamara, 2023; Shaban & Barakat, 2023).

### **3.3.6 Management Interference**

Management interference poses a significant threat to the independence and objectivity of the IAF, especially in the public sector. Although IAs are expected to provide unbiased assurance and advisory services, their ability to fulfil this role may be hindered when management attempts to influence audit processes, suppress findings, or control the scope of audits. Blessing (2024) states IAs may face pressure from Senior Management to modify audit findings or recommendations to present a more positive assessment of the organisation's performance. This situation can hinder their independence and objectivity, and the integrity of their work.

This is affirmed by Jori (2022), who emphasised that Internal Auditing should be positioned in the context to secure cooperation from the auditee, unrestricted access to necessary information, and audit findings should not be subject to possible management interference or concealment. Auditors may experience pressure from management that seeks to influence the audit outcome to benefit themselves (Njagi, 2023).

### **3.3.7 Role Confusion With Operations**

Role confusion occurs when IAs undertake operational or advisory tasks that intersect with management duties. According to Blessing (2024), these dual roles can compromise independence, as Auditors might later need to assure activities in which they were involved in designing or executing. This mixing of roles undermines the fundamental assurance purpose of the IAF, which relies on its organisational positioning and behavioural objectivity to offer unbiased evaluations.

Jiang (2023) compiles evidence indicating that when IAs offer advice on strategies or operations, they encounter self-review threats, as well as evaluation threats by supporting management's viewpoints, which may lead to prioritising managerial interests over objective reporting. These factors can influence auditor judgement. Auditors might tell managers what they want to hear, which reduces the honesty and consistency essential for high-quality audits (Jiang, 2023).

### **3.3.8 Technological Challenges**

Technological challenges for IAs include the inability to effectively utilise the advanced tools and systems necessary for completing audit tasks. Both internal and external Auditors depend on technology to execute comparable tasks, including analytical and substantive procedures, tests of balances, tests of details, and tests of controls (Eulerich, Masli, Pickerdn & Wood, 2023). Technological challenges can hinder an auditor's capacity to adhere to the IIA Standards. The PFMA and Treasury Regulations are legislative frameworks that establish strict requirements for accountability, transparency, and audit procedures (Coetzee et al 2023).

Zaynuri and Kuntadi (2025) contend that the ability to consistently learn and adapt to evolving standards and new technology is also an important component of auditor competency. The ongoing digitisation of the economy creates difficulties and

prospects for Internal Auditing and the broader audit field, particularly in the realm of big data analytics. To maximise its value to organisations, Internal Auditing must evolve in response to the transformations impacting contemporary business practices (Botez & Melega, 2020). These challenges can limit audit trails, emphasise skill gaps, exercise management pressure, increase complexity, create dependency on IT systems, and compromise data integrity.

Jiang (2023) states that the IA of public institutions must adapt to the digital transformation and the application of Information Technology in response to the rapid development of science and technology. Therefore, it is crucial to master the appropriate auditing software and tools to ensure that the audit work is conducted more efficiently and accurately. Shakarboyevich (2025) highlights that technological challenges involve cybersecurity risks and limited use of advanced tools. Furthermore, the author states that the public sector is confronted with an increased number of cybersecurity threats, which are not always adequately addressed by IAFs, as a result of the growing reliance on digital systems.

As businesses increasingly adopt digital technologies, IAs must quickly assess the impact of these changes on the organisation's risk profile (Botez & Melega, 2020). In provincial governments, technological tools may not be in accordance with regulatory standards. The CAE should consistently evaluate and update audit tools and technologies to ensure alignment with evolving regulatory and legal requirements (IIA, 2024).

The technological challenges faced by the MPDoH have a significant impact on IAF. Thottoli, Ahmed, and Thomas (2022) affirm that the auditing profession has recently encountered a variety of Information Technology challenges in conjunction with the use of advanced IT-enabled accounting transactions in the execution of business. As highlighted in the literature by (Zaynuri & Kuntadi, 2025; Jiang, 2023; Eulerich, Masli, Pickerdn & Wood, 2023), the department is confronted with technological gaps, skill shortages, and a growing dependency on IT systems. These challenges hinder the ability of IAs to perform their duties effectively and in compliance with legislative frameworks. MPDoH IAs are not adequately equipped for IT audits, and the shortage of personnel specialising in IT auditing presents a challenge, especially given the

evolving trends in system auditing in the current market (Lois, Drogalas, Karagiorgos & Tsikalakis, 2020; Osagioduwa, 2023).

### **3.3.9 Lack of Management Support**

The lack of management support refers to insufficient backing or endorsement from top management that IAs require to execute their duties effectively. Management support is a crucial factor in the effectiveness of IAFs within the public sector (Mujalli, 2024; Veledar et al 2024). The lack of management support in the MPDoH significantly compromises the independence and objectivity of the IIAF. Geqeza (2023) states that the most significant operational challenges arise from the lack of independence and objectivity in the IAF due to inadequate management support.

In the absence of management support, the IAF may be limited in its ability to execute audits freely with the necessary access to information and authority to operate independently. Management support is essential for ensuring that IAs have the necessary resources, access, and independence to carry out their duties without undue influence or interference (Geqeza & Dubihlela, 2024; Jori, 2023).

The MPDoH is dealing with the ongoing issue of the non-implementation or delayed implementation of audit findings (Jori, 2023). Kamara (2023) states that the implementation of external audit recommendations is prioritised and compares to IA. This is due to the lack of management support that continues to hinder the effective execution of audit recommendations, impacting the department's ability to address critical governance and operational challenges. In the MPDoH, management does not recognise the importance of internal audits in ensuring transparency, accountability, and effective service delivery. Comparing the views of Geqeza and Dubihlela (2024), Geqeza (2023), and Jori (2023), it is evident that the lack of management support affects the effectiveness of the IAFs.

### **3.3.10 Competency and Professionalisation of IAs**

Competency encompasses the knowledge, skills, and abilities essential for a career in Internal Auditing (IIA, 2024; Setyaningrum, Mita & Rosdini, 2022). The competence of Auditors is frequently recognised as the key factor affecting the effectiveness of IA operations within an organisation (Ta & Doan, 2022). According to Ali and Akter (2023), IAs must have the requisite expertise to carry out their duties, uphold independence, and deliver unbiased assessments. Therefore, competencies

encompass not only technical knowledge but also professional skills and the capacity to assess and manage risks, providing meaningful recommendations for enhancing organisational performance.

IAs need to consider their qualifications to fulfil and meet the required information, competency, and skill requirements. Competent IAs can enhance their contributions to audit activities and the overall success of the organisation (As'ad & Achyarsyah, 2024). The GIAS emphasises that Auditors should only engage in assignments for which they have the necessary skills or can acquire the requisite skills. Additionally, CAEs are accountable for ensuring that the audit team possesses the required expertise to implement the audit plan (IIA, 2024).

Professional certifications and qualifications are crucial for demonstrating auditor competence. Matshona (2020) highlights that credentials such as the CIA, Certified Fraud Examiner (CFE), Certification in Control Self-Assessment (CCSA), and Certified Information Systems Auditor (CISA) indicate expertise. Additionally, affiliations with professional organisations like the IIA, ACFE, and ISACA enhance credibility. Research conducted by Sabrina et al (2025), supports the idea that Auditors with professional certifications are more proficient in identifying fraud and executing their duties.

### **3.3.11 Conflict of Interest**

A conflict of interest is a situation, activity, or relationship that may affect, or appear to influence, the capacity of an Internal Auditor to make objective, professional judgements or fulfil responsibilities objectively (IIA, 2024). The independence and objectivity of the IAF may be compromised by the potential conflicts of interest that may arise from the friendship relationships between IAs and auditee employees (Geqeza & Dubihlela, 2024). This situation can lead to conflicts of interest and affect the credibility of audit findings. IAs may encounter conflicts of interest when their roles or relationships within the organisation could potentially influence their judgement. Furthermore, Shakarboyevich (2025) agrees that IAs often report directly to management, which may result in conflicts of interest.

Tormo-Carbó et al (2024) affirm that Auditors in the auditing profession may face role conflicts when there is a gap between their professional ideals and the expectations of the organisation they are auditing; this can lead to ethical dilemmas and challenges.

This has the potential to undermine the IAF's perceived or actual independence and objectivity. Similarly, Nurmawanti, Lenggogeni and Yanti (2024) define role conflict as a condition in which individuals experience conflicting behaviours, attitudes, and values due to varying role expectations. This results in the inability to decide or act effectively. When an individual is required to fulfil two or more roles simultaneously, role conflict ultimately occurs.

An independent and objective IAF effectively mitigates any potential conflicts of interest that may arise between the government, auditing, AOs, and subordinate personnel (Geqeza, 2023). It is therefore important that IAs proactively prevent any potential conflicts of interest that may arise during their audit engagements to maintain their independence and objectivity.

At the MPDoH, the independence and objectivity of the IAF are significantly compromised by conflicts of interest. Role conflicts resulting from external pressures, internal expectations, and personal relationships with auditee employees compromise the integrity of audit findings. This concern is supported by Geqeza 2023, who asserts it is important that every Internal Auditor remains free from any conflicts of interest arising from their professional or personal affiliations or other interests in order to perform their duties objectively. Furthermore, the South African government's Guide on the Prevention and Management of Conflicts of Interest in the Public Service emphasises the necessity for Public Service employees to prevent cases in which their personal interests conflict with their official duties (DPSA, 2021).

### **3.3.12 Limited Access to the AC**

The effectiveness of the IAF depends largely on its relationship and access to the AC, which plays a critical oversight role. According to Legodi, Coetzee, and Erasmus (2025), the CAE and the IAF personnel should have unrestricted access to the AC. The chair of the AC is expected to promote continuous communication with both internal and external Auditors, ensuring that communication barriers do not hinder audit effectiveness. Similarly, Kudo and Erasmus (2024) emphasise that ACs are responsible for ensuring the overall effectiveness of IAFs. Geqeza (2023) asserts that the effectiveness of ACs in government departments is often undermined by ongoing and prior relationships between Committee members, management, and political officials, which compromise independence and objectivity.

### **3.4 BENEFITS ASSOCIATED WITH ENSURING THE INDEPENDENCE AND OBJECTIVITY OF IAFs**

According to the IIA's GIAS, an independent and objective IAF enhances an organisation's ability to achieve its objectives, strengthens governance, risk management, and control processes, improves decision-making and oversight, and increases reputation and credibility with stakeholders (IIA, 2024). Within the public sector context, these benefits are especially significant, as the IAF is essential for promoting accountability, transparency, and ethical governance. Maintaining the independence and objectivity of the IAF enables it to provide assurance and advisory services that add value and safeguard public resources (IIA, 2024).

The promotion of good governance, transparency, and accountability depends on the independence and objectivity of IAFs within the public sector (Azinogo & Erasmus, 2025). The IIA (2021) highlights that it is more likely that an independent IAF will provide unbiased assurance and advisory services, free from undue influence or interference by management or political actors. This enables IAs to identify inefficiencies, fraud, and misconduct, which improves service delivery and enhances public confidence in government institutions.

The independence of the IAF is crucial for ensuring that stakeholders view the work of IA and outcomes as trustworthy, precise, and unbiased (Njagi, 2023). Ensuring the Independence of the IAF in the Public Sector provides multiple benefits, such as enhanced accountability, improved risk management, and greater public trust (Osagioduwa, 2023). A study conducted by Maina and Musau (2024) on the application of IA independence in the Public Sector in Kenya concluded that an independent IAF is crucial for promoting financial accountability. When an IAF is independent, engagements are conducted without interference, and audit findings are reported objectively (Achu, 2023; Gegeza, 2023; Jori, 2022). This enables management to implement the recommendations provided by the IAF, thereby helping to mitigate corruption in the Public Sector. According to Sreseli (2023), an independent IAF plays a critical role in ensuring compliance with laws, regulations, and internal policies.

One key benefit of an independent IAF is the establishment of dual reporting lines, which enhance auditor independence in providing assurance services that enhance stakeholder confidence (IIA, 2024). This approach aligns with best practices outlined in GIAS, which recommend that the CAE report functionally to the Board and administratively to the organisation's CEO or equivalent, thereby ensuring organisational independence. Ali and Akter's (2023) comparative study found that the independence of the IAF is crucial for its ability to operate impartially and provide unbiased assessments.

In the Public Sector, where accountability to the public is essential, an objective IAF ensures that findings are accurate and recommendations are unbiased. Kusumah and Pranoto (2023) conducted a study highlighting that the objectivity of IAs is considered effective and plays a significant role in preventing fraud within the Public Sector. This finding aligns with expert views that emphasise the necessity for IAs to maintain objectivity in performing their duties to mitigate fraud and corruption.

The study by Maina and Musau (2024) on the objectivity of IAs concluded that an objective IAF ensures that assessments and recommendations are based solely on facts and evidence, rather than influenced by management or other stakeholders. This objectivity is crucial for maintaining the integrity of the audit process. The following section expounds upon the benefits associated with ensuring the independence and objectivity of IAFs.

### **3.4.1 Strengthened Governance**

Strengthened governance refers to enhanced monitoring, accountability, and strategic leadership within an organisation. Sari (2023) agrees that good governance has a beneficial effect on the quality of public management decision-making in a variety of contexts. Auditing contributes to strong corporate governance by providing an independent examination of the organisation's internal controls, risk management practices, and overall financial health (Njagi, 2023).

Governance frameworks, including the IPPF established by the IIA, emphasise the necessity of independent Auditors in strengthening governance (IIA, 2024). A study by Maina and Musau (2024) states that the Independence of IAs allows them to oversee financial operations and governance processes effectively. This oversight

helps identify risk areas and ensures compliance with regulations and standards, ultimately leading to better governance practices. When IAs operate without undue influence by management or political entities, they are better positioned to provide unbiased assessments of governance processes (Rampai, 2024). Jiang (2023) emphasises that the IAF is a crucial corporate governance mechanism.

### **3.4.2 Improved Compliance and Risk Management**

Improved compliance and risk management refers to an organisation's capacity to adhere to relevant laws, regulations, and internal rules while identifying, assessing, and managing risks effectively. Maintaining the independence and objectivity of Internal Auditing in provincial governments significantly improves risk management and compliance. Several studies by (Ali & Akter, 2023; Sreseli, 2023) emphasise that the independence of the IAF allows it to identify and assess risks without any conflicts of interest. This capability is crucial for organisations to proactively manage risks and implement effective controls, thereby safeguarding assets and ensuring compliance with regulations.

In the Public Sector, a detailed examination of independence and objectivity of IAs within Provincial Governance systems by Geqeza and Dubihlela (2024) indicated that management should enhance the importance of the IAF by recognising its contribution to enhancing governance, risk management, and Internal control processes.

When IAs are not influenced by management, they can assess Internal controls more effectively, ensuring that they are in accordance with Public Sector standards and legislation. This enhances compliance and risk management. The IAF is essential in its capacity to conduct an independent assessment of the effectiveness of risk management (Azinogo & Erasmus, 2025). In provincial governments, where public accountability is essential, the Independence of IAs is not just an organisational need but also a crucial factor in compliance and risk management.

### **3.4.3 Prevention and Detection of Fraud and Corruption**

Prevention and Detection of fraud pertains to the IAF's ability to identify and detect indicators of fraud or corruption early and recommend preventive or corrective measures. According to Lazarus et al (2021), IA provides an early warning system that identifies imperfections or errors and promptly rectifies them, primarily prior to external

or compliance audits. The GIAS states that IAs must exercise due professional care by evaluating the nature of the services, circumstances, and requirements, including fraud (IIA, 2024). In the same direction, Lazarus et al (2021) affirm that organisations that have an IAF are more likely to detect fraud within their organisation than those that do not.

Organisations that depend exclusively on outsourcing for their IAF are less capable of detecting fraud compared to those that do at least a portion of their IAF in-house. According to Setiawan, Rohemah, and Aulia (2023), Internal Auditing is necessary for organisations in the process of preventing and detecting fraud, as well as assisting management in making informed decisions using a risk assessment approach. Jori (2023) states that despite the existence of mandatory IAFs, numerous organisations have encountered difficulty in identifying and resolving tendencies toward fraud and corruption, which are specifically intended to be prevented by these functions.

A study by Kusumah and Pranoto (2023) affirms that IA Independence and objectivity affect fraud detection and prevention. However, ensuring the independence and objectivity of IAs often confronts several challenges. When IAs maintain independence and objectivity, they can comprehensively investigate potential fraud indicators, such as irregular financial transactions or conflicts of interest, without fear of retaliation or interference. Nisak and Rochayatun's (2023) review of the literature concluded that the competence of IAs must be enhanced to facilitate more effective internal audits and to detect and prevent fraud within the institution.

#### **3.4.4 Accountability and Transparency**

Accountability and transparency are essential elements for promoting effective government and ethical conduct within the organisation. Masiya and Lubinga (2023) state that transparency is often seen as a fundamental component of accountability and good governance. Accountability is an essential mechanism to guarantee that taxpayers' funds are allocated to a beneficial purpose, given that these sectors are funded by taxpayers (Geqeza, 2023).

In provincial governments, accountability and transparency are significantly enhanced by an independent and objective IAF. The accountability and obligations of an IAF consist of the specific expectations of key stakeholders, as well as the responsibility

to fulfil its roles (IIA, 2024). Gegeza and Dubihlela (2024) emphasise that the accountability and transparency of provincial governments are directly benefited by the independence and objectivity of IAs. Their research emphasises the necessity for management to establish effective Internal Auditing by facilitating communication between the IAF and relevant stakeholders, promptly acting on audit findings, and establishing clear accountability structures. Furthermore, the transparency and effectiveness of internal audits can be further enhanced by addressing relational and institutional barriers, such as conflicts of interest (Njagi, 2023). Gegeza and Dubihlela (2024) affirm that the IAF is essential for maintaining transparency, efficiency, and accountability in governmental operations.

### **3.4.5 Stakeholder Confidence**

Stakeholder confidence implies the trust that both external and internal parties, such as the public, investors, and regulators, place in the integrity and operations of an organisation. Ashfaq, Rehman, Haq and Usman (2023) affirm that when the IAF is of higher quality, the external auditor's confidence is enhanced, which in turn improves the efficiency and effectiveness of the external audit. The independence and objectivity of IAs are essential for improving stakeholder confidence in Public Sector governance, particularly in provincial governments.

Several authors, such as Ali and Akter (2023), Maina and Musau (2024), and Sreseli (2023), have considered the benefits of stakeholder confidence, stating that when the IAF operates independently, it fosters greater confidence among stakeholders, including investors, regulators, and employees. Stakeholders are more likely to trust the organisation's governance and risk management practices when they know that the IA is free from undue influence and can provide an honest assessment of the organisation's practices.

Gegeza (2023) emphasises the role of improved communication channels between the IAF and stakeholders. Ensuring audit results are effectively communicated enhances transparency, demonstrating to stakeholders that governance processes are functioning efficiently and ethically. Nirwana and Darmawati (2025) affirm that public trust in government institutions increases when internal audits are conducted comprehensively and independently.

### **3.4.6 Improved Organisational Effectiveness**

Organisational effectiveness denotes the extent to which an organisation achieves its objectives efficiently. According to the IIA (2025), when internal audits are conducted objectively and independently, they offer valuable insights into strategic alignment, control weaknesses, and operational efficiencies. An independent and objective IAF can contribute to the organisation's overall effectiveness by providing useful information and recommendations that align with its strategic objectives. This alignment helps ensure that the IAF supports the organisation's main goals, enhancing its operational efficiency (Ali & Akter, 2023).

Gegeza (2023) states that the effectiveness of the IAF depends upon the freedom that it is granted to execute its engagements without interference from other parties. In provincial governments, this means that IAs can assess the efficiency of resource distribution, the effectiveness of policies, and the alignment of daily operations with long-term objectives. This view is supported by Gegeza and Dubihlela (2024), who maintain that the characteristics of IAF independence and IA's objectivity are essential components of IA effectiveness. Henceforth, Provincial Governance systems should actively cultivate these characteristics.

## **3.5 PERSPECTIVES FOR ENHANCING THE INDEPENDENCE AND OBJECTIVITY OF IAFS IN THE PROVINCIAL GOVERNMENT**

In the public sector, the independence and objectivity of the IAFs are fundamental to provide unbiased assurance and add value to governance processes (IIA, 2024). In the context of MPDoH, these two pillars are challenged by factors such as political interference, pressure from management, resource constraints, and non-compliance with legislative frameworks (Rampai, 2024; Lefafa, 2022; Matshona, 2020). The subsequent section provides strategies to enhance the independence and objectivity of the IAFs within the MPDoH. Based on the existing literature, these strategies aim to enhance the credibility of internal audits, improve oversight, and support effective service delivery in the department (Coetzee et al 2023; Eulerich & Eulerich, 2020).

### **3.5.1 Strengthening and Regular Review of Legislative Frameworks Governing the IAF**

The IIA states that transparency and integrity in governance support the ethical principles of democratic political systems. However, laws and regulations generally exist to ensure the execution of these principles throughout the formulation and implementation of policies, indicating that compliance is a constant concern for public sector organisations (IIA, 2024). In South Africa, the operations of the IAFs are governed by multiple legislative frameworks, including the PFMA, Treasury Regulations, the King IV Report on Corporate Governance, and public sector-specific regulations. Njagi (2023) emphasises that a robust regulatory framework is crucial for preserving the integrity of the auditing process and upholding the highest standards of professionalism and conduct.

Van Staden, Fourie and Holtzhausen (2022) point out that a well-structured IAFR is essential for promoting accountability in the Public Sector, it ultimately leads to better governance and improved Public Service delivery. However, in the absence of periodic reviews of the legislative frameworks, they may become outdated and fail to meet the evolving threats to the independence and impartiality of the Internal Audit Function, such as political interference and internal role conflict. Therefore, it is important that the legislative frameworks regulating Internal Auditing be reviewed regularly to ensure that they clearly safeguard the independence and objectivity of the IAFs. Njagi (2023) states that a robust regulatory framework is crucial for maintaining the integrity of the auditing process and upholding the highest standards of professionalism and ethical conduct. This may include provisions regarding auditor independence from political influence and the establishment of clear reporting structures that mitigate potential conflicts of interest (Akpan, Oluwagbade & Adewara, 2023; Maina & Musau, 2024; IIA, 2024).

Netshifhefhe et al (2024) affirm that Internal Auditing and legal compliance constitute essential elements of organisational governance as both functions ensure that organisations comply with applicable laws, regulations, and Internal policies. Regular reviews of the legislation governing the IAF in the MPDoH would enable the department to stay aligned with evolving legal and regulatory requirements, ensuring that audits are consistently conducted in accordance with the standards (Financial Crime Academy, 2023; Moodley, Ackers & Odendaal, 2022). This approach could also

reduce the likelihood of non-compliance, which could affect the department's funding and reputation.

According to the IIA (2025), strengthening legislative frameworks is essential for Internal Audit professionals. Adherence to globally recognised standards enhances credibility, reinforces objectivity, and builds trust with stakeholders and management. Gegeza and Dubihlela (2024) note that compliance with IIA Standards ensures that Internal Auditors operate within a structured ethical and professional framework, allowing them to uphold objectivity and demonstrate a commitment to ethical practices. This commitment helps cultivate a culture of respect for the IAF and greater appreciation for its findings, thereby enhancing stakeholder confidence (Njagi, 2023).

Implementing these standards also provides Auditors with a systematic approach to evaluations, which reduces bias and safeguards professional integrity. Zaynuri and Kuntadi (2025) affirm that Auditors must remain free from management influence or internal pressures that could compromise their objectivity. The IPPF, established by the IIA, serves as a global benchmark to ensure the independence and objectivity of IAs by clearly outlining the responsibilities, principles, and expectations of the IAF. Adherence to these standards reflects a professional commitment that is essential for building stakeholder trust (IIA, 2024). Strengthening professional standards is thus a practical and effective way for IAs in the MPDoH to address challenges related to maintaining independence and objectivity. These elements are critical for ensuring transparency and accountability in the organisation (Njagi, 2023).

Additionally, strengthening the organisational framework is crucial in overcoming these challenges (Botha & Wilkinson, 2020). The IIA (2024) highlights that the CAE must possess a comprehensive understanding of professional guidance relevant to the sector, alongside familiarity with internationally recognised frameworks and models. Such expertise enables the CAE to align the IAF with global standards while addressing the unique demands of provincial governance. A well-structured framework promotes transparency and accountability in the MPDoH and supports systematic, independent auditing practices (IIA, 2024).

To ensure alignment with international best practices, IAs in the MPDoH should consistently apply globally recognised frameworks, such as the IPPF. Van Antwerpen (2024) notes that enhancing governance frameworks and cultivating stakeholder

confidence are central roles of public sector IAFs. Furthermore, within the MPDoH, a sound understanding of the governance framework enables the IAF to deliver relevant, actionable recommendations that support oversight, compliance, and informed decision-making. This is particularly important in a complex management environment with multiple stakeholders (Osagioduwa, 2023).

### **3.5.2 Enhancing IAF's independence from Political Influence**

Political influence continues to be one of the most significant challenges affecting the effectiveness of the IAFs in the public sector (Azinogo & Erasmus, 2025). A study by Osagioduwa (2023) highlights that political influence is a significant challenge that IAFs face in fulfilling their objectives within the context of public sector governance as it compromises the independence and objectivity of IAs. The study further concluded that IA in the Public Sector should be free from management and political influence. As a result, the public sector has been unable to deliver services in an effective and efficient manner. However, a gap remains as the study did not indicate how political influence can be mitigated.

To mitigate these challenges, leadership and the AC must actively support the independence and objectivity of the IAF and establish clear boundaries between the auditing processes and political influence. The AGSA (2022) recommends that public sector departments, including MPDoH leadership and oversight, should lead by example and enforce consequence management for non-compliance and accountability failures, thereby enabling improved performance and service delivery. This fosters a culture of transparency, encourages adherence to legislative frameworks, and empowers IAs to carry out their duties objectively.

### **3.5.3 Enhancing IA Resources, Training, and Development**

IA resources refer to the financial and human resources that are necessary for the IAF to operate objectively and independently. These include adequate funding to complete audit projects and skilled personnel (Njagi, 2023; Geqeza & Dubihlela, 2024). Ali and Akter (2023) emphasise the necessity of IAs having access to a variety of resources to fulfil their responsibilities effectively. These resources include a capable team, budget, technology, and training. Additionally, IAs can access a wide range of research and publications on topics such as risk management, governance, and Internal control. By joining professional bodies such as the IIA, they gain access to

valuable resources, including training programmes, networking opportunities, and continuous professional development tools that support their growth and effectiveness in the field (ibid).

The MPDoH could invest in ongoing, specialised training in areas such as forensic auditing, risk management, and adherence to Public Sector legislation. This is supported by Njagi (2023), who states that continuous training programmes centred on independence issues and ethical considerations are crucial for reinforcing the importance of maintaining independence among Auditors. The MPDoH should address resource limitations by ensuring that the IAF is sufficiently funded and appropriately staffed. This may necessitate an increase in the budget allocated for auditing activities. The budget could support the recruitment of additional personnel, or the provision of access to contemporary technological tools to facilitate more efficient and comprehensive audits (Osagioduwa, 2023).

Djogo (2023) highlights that frequent training programmes are an essential strategy for developing human resources for IAs. Primarily, the training can emphasise the improvement of technical auditing abilities. This includes a thorough understanding of accounting principles, audit techniques, and audit standards. Moreover, Djogo (2023) asserts that the implementation of human resource development strategies, including continuous training and technology empowerment, is identified as a critical step that requires Auditors to possess exceptional skills. This will enable them to become strategic partners who can support the organisation's long-term growth.

Matshona (2020) states that providing a sufficient budget and filling vacant posts in a timely manner can help IAs discharge their responsibilities more effectively. Enhancing training and development is essential for providing IA professionals with the skills and knowledge necessary to maintain independence and objectivity within the organisation (Alqudah, Amran, Hassan, Lutfi, Alessa, Alrawad & Almaiah, 2023). A study by Djogo (2023) found that continuous training and the development of soft skills were identified as critical steps in the human resource development strategy to ensure that Auditors not only possess exceptional technical skills but also become strategic partners who can support the long-term growth of the organisation. Moreover, Geqeza (2023) also affirms that the lack of training is a significant barrier to effective IAF.

The MPDoH may enhance governance, accountability, and public trust by prioritising continuing professional development for IAs, enabling them to function with integrity and confidence (Gegeza & Dubihlela, 2024; Udrescu & Ciobotea, 2024).

- **The use of Technology and Tools**

In the evolving landscape of public sector governance, technology plays a critical role in maintaining independence and objectivity in IAFs (IIA, 2024). Lois, Drogalas, Karagiorgos and Tsikalakis (2020) affirm that as global markets become increasingly complex, the interconnected risks also multiply. This increases the necessity for timely and accurate audit procedures. Information systems technology is constantly changing. Therefore, it is essential for IAs to maintain their competency through regular updates on new audit techniques and technological advancements.

Sreseli (2023) states that technology enhances the objectivity and Independence of Internal audits by facilitating more accurate and efficient assessments. The utilisation of advanced tools such as Artificial Intelligence (AI) and data analytics contributes to the transformation of audit processes, minimises biases, and improves evaluation objectivity (Udrescu & Ciobotea, 2024).

In the MPDoH, through integrating technology into their operations, IAs can automate routine duties, thereby enabling them to concentrate on high-value areas of risk and control (Djogo, 2023). Audit accuracy of audit results is enhanced by providing evidence-based insights through tools such as data analytics, which minimise subjectivity. Moreover, in the context like provincial governments where resources and capacity may be limited due to budgetary constraints, technology can act as an effective solution. This is supported by Shakarboyevich (2025) who states that adopting advanced technologies streamlines audit processes. A study by Baporikar (2025) recommends that IAs embrace continuous learning and actively participate in training programmes aimed at enhancing IT proficiency.

#### **3.5.4 Enhancing Monitoring and Follow-up of Audit Recommendations**

Gegeza and Dubihlela (2024) emphasise that management must enhance its mechanisms to ensure that corrective actions are taken promptly in response to audit findings and recommendations, thereby improving governance and accountability. This necessitates the establishment of transparent accountability structures and monitoring mechanisms to monitor the implementation of recommendations.

Furthermore, it is essential to enhance communication channels between the IAF and relevant stakeholders to ensure that audit findings are communicated effectively and implemented in a timely manner.

Matshona (2020) states that senior executives do not support IAs sufficiently. This is further supported by AGSA reports and other studies, which contain critical findings revealing that management often fails to implement corrective actions, frequently due to political factors and corrupt practices (AGSA, 2022; Matshona, 2020; Osagioduwa, 2023; Azinogo & Erasmus, 2025). This serves as evidence of the IAF's diminishment and undermines its effectiveness. The lack of independence and objectivity of the IAF primarily causes the most significant operational challenges. This is primarily due to a lack of management support.

For the MPDoH to effectively accomplish organisational objectives, management should prioritise the IAF by seriously considering IA findings and implementing all necessary corrective measures. The urgency of this support is crucial for the success of the IAF and the achievement of organisational objectives. The 2021-2022 AGSA report highlights that despite auditees developing action plans to address Internal control weaknesses that lead to recurring findings. There is insufficient oversight from AOs, Internal Audit units, and ACs to ensure that these plans are effectively implemented (AGSA, 2022). Furthermore, Matshona (2020) recommends that management collaborate with Internal Auditing to establish a response timeframe to address audit findings and enhance effectiveness. Management ought to act against managers who fail to comply with the established timeframe.

### **3.5.5 Establish Clear Governance Structures**

One of the primary ways IA professionals can ease the challenges they face in ensuring independence and objectivity in provincial governments is by advocating for the establishment of transparent governance frameworks with well-defined policies that outline the IAF's scope and responsibilities. A study by Kamara (2023) on the effectiveness of IA on the performance of the public sector in Sierra Leone emphasised that establishing clear governance frameworks that encompass Internal control, risk management, and audit is critical to maintaining good governance, safeguarding public funds, and maintaining public trust.

Geqeza and Dubihlela (2024) argue that IA professionals should advocate for developing policies that define the Internal Audit's scope and its relationship with management. Such clear guidelines delineate roles and responsibilities, ensuring that IAs can function independently without undue influence by management. These policies create an environment where IAs are empowered to report their findings objectively, without fear of influences or conflicts of interest. This view is supported by Sreseli (2023), who highlights that clearly defined reporting structures and independence from management foster an atmosphere of transparency and integrity, which is crucial for conducting impartial audits.

Clear governance structures provide the IAFs the necessary authority to function independently. Provincial governments can prevent misunderstandings between Auditors and management regarding their responsibilities by establishing written policies and clear guidelines (Geqeza, 2023). To ensure that Auditors can investigate and report findings objectively, without fear of retaliation or interference from management, these governance structures should address the lines of communication, reporting, and accountability. Furthermore, these policies establish clear boundaries between the IAF and other departments or political entities, thereby safeguarding the integrity of the audit process and preventing conflicts of interest. Geqeza and Dubihlela (2024) assert that implementing clear governance frameworks and regulations significantly reduces the probability of management interference and enhances the capacity of IAs to maintain objectivity in their duties.

In the MPDoH, the transparency in governance structures is crucial for maintaining the Independence of IAs, which is important for the effectiveness of their role (Osagioduwa, 2023). When these structures empower Auditors, they can deliver reliable assessments, thus enhancing risk management, compliance, and governance within provincial governments (Azinogo & Erasmus, 2025).

### **3.5.6 Safeguarding Against Conflict of Interest**

Managing conflicts of interest helps prevent corruption and enhances public transparency, efficiency, accountability, and trust (Ansari, 2022). Safeguarding against conflicts of interest is essential for ensuring the objectivity and independence of IAFs in Provincial Governance systems. Geqeza and Dubihlela (2024) highlight that friendships may compromise the objectivity of Auditors and auditee employees. They recommend implementing policies that foster professionalism and mitigate conflicts of

interest, such as establishing ethical guidelines and implementing transparency measures.

Furthermore, Gegeza (2023) affirms that to prevent any potential conflict of interest, IA employees are prohibited from auditing operations for which they were previously responsible. He further asserts that they must be prohibited from having access to or from having access to those in positions of power (ibid). In addition, Alqudah et al (2023) emphasise that the IAFs can achieve sufficient independence by reporting to levels within an organisation that enable them to perform their duties without interference. Such an organisation should provide authorised access to employees, records, and departments, and avoid conflicts of interest, in accordance with the professional standards adhered to globally.

In the MPDoH, IAs may face challenges related to conflict of interest because they are employees of the very same department that they are tasked with auditing (Jori, 2022). In the MPDoH, the implementation of rotational audit engagements may help to reduce conflicts of interest. These measures foster greater accountability and ultimately enhance the audit quality (Deliu & Olariu, 2023; Aminu, Nomlala, Baldavoo & Mvunabandi, 2023).

### **3.5.7 Strengthening Communication and Collaboration**

Effective interaction and collaboration are essential for IA professionals to overcome challenges in maintaining independence and objectivity within provincial governments. Gegeza and Dubihlela (2024) underscore the significance of fostering transparent communication among IAs, management, and other stakeholders. They argue that ongoing discussions regarding audit findings and recommendations are essential for fostering a mutual understanding of the IAF's value to the organisation. A study by Yulisfan and Nasution (2024) highlights that clear, timely, and strategic communication not only enhances the credibility of audit findings but also supports the implementation of audit recommendations.

Through proactive engagement with management, IAs can mitigate potential misunderstandings or disagreements, safeguarding their independence while fostering confidence. This collaborative method allows management to recognise the Strategic importance of internal audits more effectively in improving organisational governance and risk management. Djogo (2023) agrees that strong communication

skills are key to the success of Auditors in conveying audit findings effectively and providing strategic insights.

Transparent communication clarifies the boundaries and expectations of the IAF, thus minimising any conflicts and ensuring Auditors maintain their objectivity. Within the MPDoH, enhancing communication and collaboration can foster a more supportive environment, enabling the IAF to function successfully and ensuring its contributions to the department are both significant and unbiased. Geqeza (2023) adds that the CAE can facilitate direct communication by consistently attending and engaging in meetings related to IA oversight responsibilities, financial reporting, corporate governance, and control.

In addition to formal communication and collaboration mechanisms, best practices highlight the significance of internal marketing and awareness initiatives to address misconceptions about the role of the IAF. A lack of understanding of the IA mandate, value, and assurance role often leads to resistance, management interference, and compromised independence. A study by Bhandari, Jaggi, and Yan (2025) demonstrates that informal, ongoing communication significantly strengthens relationships between internal audit and key stakeholders, including ACs and management. Their findings indicate that such communication enhances understanding of organisational culture, increases stakeholder appreciation of the internal audit's role, and improves support for audit activities and outcomes. Furthermore, the GIAS Standard 11.1 on Building Relationships and Communicating with Stakeholders specifies that the CAE must develop an approach for the IAF to build relationships and trust with key stakeholders, including the board (audit committee), senior management, operational management, regulators, and internal and external assurance providers and other consultants (IIA, 2024).

### **3.5.8 Building Internal and External Stakeholder Cooperations**

Building strong relationships with both Internal and external stakeholders is essential for IA professionals to mitigate the challenges associated with maintaining objectivity and independence in provincial governments. This is supported by Vafaei, Singh, Scully, Gilchrist and Agrawal (2024), who emphasise that building trust-based relationships with management has been identified as a crucial factor in the effectiveness of the IAF.

Furthermore, Udrescu and Ciobotea (2024) agree that Auditors can secure support for their independence by building relationships with critical stakeholders, such as government officials and the general public. Furthermore, collaboration with external Auditors has been consistently identified as a strategy that enhances the overall effectiveness of the IAF (Alqudah, Amran, Hassan, Lutfi, Alessa, Alrawad & Almaiah, 2023).

Additionally, Geqeza and Dubihlela (2024) state that establishing trust-based relationships with auditees and management can improve collaboration. When management perceives Auditors as partners rather than adversaries, the IAF becomes more effective and better respected. For improved governance and risk management, stakeholders acknowledge the significance of maintaining an impartial IAF through trust and open communication. The GIAS emphasises that IAs can effectively navigate potential conflicts and resistance by establishing collaborative relationships with stakeholders. Stakeholders recognise the importance of preserving an impartial IAF through open communication and trust to enhance governance and risk management (IIA, 2024).

Building strong relationships with Internal and external stakeholders is essential for ensuring the independence, objectivity, and overall effectiveness of the IAF at MPDoH. By fostering trust, collaboration, and open communication, IAs can effectively address challenges, improve governance practices, prevent conflicts, and fulfil their mission to provide high-quality healthcare services to the public.

### **3.6 CHAPTER SUMMARY**

This chapter provided the literature review by examining prior research focusing on the independence of the IAF and objectivity of IAs in the Public Sector. The challenges hindering the independence and objectivity of the IAFs were explored, and the benefits associated with ensuring the independence of the IAF and the objectivity of IAs in Provincial Government were outlined. The strategies to enhance the independence and objectivity of IAFs were outlined. The next chapter will focus on the research methodology used in the study.

## **CHAPTER 4**

### **RESEARCH DESIGN AND METHODOLOGY**

#### **4.1 INTRODUCTION**

Chapter 3 provided the literature review focusing on the independence and objectivity of the IAF in the MPDoH. This chapter outlines the research methodology employed to investigate the independence of the IAF and the objectivity of IAs in the MPDoH. It focuses on the research questions, objectives, and the aim of the study. The research methodology adopted consisted of the research paradigm, qualitative research approach, research design, research population, research sampling, data collection methods, data analysis, and the trustworthiness of data collection instruments. Furthermore, this chapter discusses the ethical considerations adhered to throughout the study to ensure compliance with research integrity standards. The subsequent section outlines the research methodology employed in the study.

#### **4.2 THE RESEARCH AIM**

This study aimed to explore and assess factors influencing the independence and objectivity of the IAF in the MPDoH.

#### **4.3 MAIN RESEARCH QUESTION**

Formulating practical and well-structured research questions is one of the most critical aspects of designing an effective interview process (Turner & Hagstrom-Schmidt, 2022). The main research question addressed in this research was:

What are the factors influencing the independence and objectivity of the IAF in the MPDoH?

##### **4.3.1 Research Sub-questions**

The research sub-questions for this study were:

- What are the existing legislative and regulatory frameworks for the independence and objectivity of the IAF in the MPDoH?
- What are the challenges that hinder the independence and objectivity of the IAF in the MPDoH?

- What are the benefits associated with ensuring the independence and objectivity of the IAF in the MPDoH?
- What new perspectives can be suggested to ensure the independence and objectivity of the IAF in the MPDoH?

### **4.3.2 Research Objectives**

The research objectives were:

- To identify the existing legislative and regulatory frameworks for the independence and objectivity of the IAF in the MPDoH.
- To identify the challenges hindering the independence and objectivity of the IAF in the MPDoH.
- To determine the benefits associated with ensuring the independence and objectivity of the IAF in the MPDoH.
- To suggest new perspectives on how to ensure independence and objectivity of the IAF in MPDoH.

## **4.4 RESEARCH METHODOLOGY**

Research methodology encompasses the systematic approach employed to address research problems, serving as a science for understanding the rigorous conduct of research. This includes selecting an appropriate research design, describing the research population, and choosing a suitable sampling strategy (Kumar & Praveenakumar, 2025). This chapter also discusses the selection of effective data collection techniques and appropriate methods for data analysis, ensuring alignment with the study's objectives and research design.

For this study, the empirical and non-empirical approaches were employed to find solutions to the problem under investigation. Empirical studies involve the systematic collection and analysis of data as a method for acquiring knowledge. Meanwhile non-empirical methods valued alternative ways, such as the reflection on existing literature or a specific aspect of social life (Abeysekera, 2022; Dan, 2017).

The empirical aspect consisted of the systematic collection and analysis of primary qualitative data from IAs within the MPDoH. Face-to-face and telephonic interviews, using semi-structured questions, were conducted to examine participants' perceptions and experiences regarding the independence and objectivity of the IAFs.

The non-empirical aspect comprised a critical review of regulatory and legislative frameworks relevant to the IAF. The analysis focused on the GIAS under the IPPF, the PFMA, Treasury Regulations, the Internal Audit Framework developed by the National Treasury, Public Sector Risk Management Framework, the King IV Report on Corporate Governance, and the IAC.

#### **4.4.1 The Research Paradigm**

The concept of a paradigm was first introduced by the German philosopher Thomas Kuhn to refer to a perspective or way of thinking (Garba, 2014). The concept of paradigm has been progressively adopted in the world of research where it is described as a set of philosophical assumptions or beliefs pertaining to the nature of the reality being investigated and the perspective from which the researcher intends to approach such reality (Gretschel et al 2023; Yong et al 2020; Johannesson & Perjons, 2021).

A study is typically led by a research paradigm, which pertains to the fundamental philosophical beliefs of the researcher about truth and reality in general, as well as their opinions on the specific research topic (Dawadi, Shrestha, & Giri, 2021). The research design process begins with the philosophical assumptions that guide researchers in framing and conducting their study (Creswell, 2007).

This study adopted the Interpretivist Paradigm to understand the nature and quality of the effectiveness of the IAFs processes, it was helpful in examining and explaining the independence of the IAF and the objectivity of IAs from the perspectives of the research participants in the MPDoH. Interpretivist researchers assume that social phenomena should be investigated from a subjective perspective, not objective methods like in natural sciences (Pervin & Mokhtar, 2022). The use of interpretivism in this study was motivated by the fact that this paradigm is associated with qualitative studies, which are primarily aimed at understanding social phenomena in their natural context and from research participants' experiences (Tomaszewski et al 2020).

#### **4.4.2 The Research Approach**

Three prevalent research approaches are employed in social research: qualitative, quantitative, and mixed-methods approaches (Creswell, 2014). Although each of these approaches has its own advantages and disadvantages, the determination of an appropriate research approach should be influenced by the specific characteristics

of the research problem, the research objectives, and the research questions (Tomaszewski et al 2020). Qualitative research involves using non-numerical data to understand or describe reality in its natural context and to discover and explore new theories through a comprehensive understanding of the phenomenon's meaning (Pyo, Lee, Choi, Jang & Ock, 2023).

This study adopted the qualitative research approach. In qualitative research, knowledge is built inductively, moving from the collected data to the development of hypotheses (Garvey & Jones, 2021). Qualitative research offers a detailed understanding of complex human behaviours and social interactions, capturing the level of complexity and context that quantitative approaches often overlook (Dehalwar & Sharma, 2024).

The research approach was designed to enable a comprehensive exploration of the participants' perspectives on the independence and objectivity of the IAFs within the MPDoH. The strength of qualitative research lies in its capacity to offer sophisticated, documented explanations of how individuals encounter a specific issue. It offers insights into the human aspect of a problem, specifically the sometimes-contradictory actions, ideas, attitudes, feelings, and interactions (Jori, 2023).

Furthermore, Oranga and Matere (2023) highlight several benefits of qualitative research. These include the ability to adapt interview questions as the research progresses and a small sample size. The qualitative research approach enabled the researcher to obtain informed and insightful responses from the participants, resulting from their direct involvement. This was useful for understanding the IAF's independence and objectivity within the MPDoH.

#### **4.4.3 Research Design**

A research design is a plan that guides a study on how data will be collected, analysed, and interpreted (Asenahabi, 2019). Oranga and Matere (2023) identify five primary qualitative research designs, each with its strengths and weaknesses. These include grounded theory, ethnography, phenomenology, narrative, and case study.

This study employed a case study design to gain an in-depth understanding of the experiences and perceptions of the IAFs regarding their independence and objectivity within the MPDoH. This involved analysing a specific case to understand its unique characteristics and complexities (Tomaszewski et al 2020). MPDoH IAs participated

in this study; the case study approach was chosen for its ability to provide deep, contextual insights into complex issues, facilitating the exploration of real-life challenges and contributing to academic and practical applications.

The case study focused on the IAF's independence and IAs objectivity in the MPDoH. The case study approach was chosen for its ability to provide deep, contextual insights into complex issues, facilitate the exploration of real-life challenges, and contribute to academic and practical applications (Tomaszewski et al 2020). Case study research offered benefits in terms of process and outcome. The case study design assisted the researcher in narrowing the scope of the research to a particular case within the constraints of space and time Schoch (2020). The case study also allowed the researcher to gather various data, including interviews, and documents regarding the case. The case study approach was suitable for examining the independence and objectivity of the IAF, as well as the challenges and benefits within the MPDoH, South Africa.

#### **4.4.5 The Research Population**

The research population is the comprehensive collection of study units or elements in which researchers are engaged and intend to apply or generalise the research findings (Shukla, 2020). Willie (2024) states that the target population refers to a specific subset of the broader population being investigated, as its components share common characteristics and attributes that interest the researcher.

The study area focused on the MPDoH, situated in Mbombela, the capital city of one of the nine provinces in South Africa, Mpumalanga Province. Various health services and initiatives are contained within the MPDoH, with the objective of enhancing public health outcomes. The population for this study comprised Provincial Government IAs from the IA Unit of Mpumalanga Province, specifically within the Department of Health, who possessed expertise in the field of IA. The population consisted of 14 participants, and their responses were recorded and included to document the answers to the study's objectives.

#### **4.4.6 Research Sampling**

A sample is a selected subset of the population that is intended to represent the characteristics of the entire group, allowing researchers to draw conclusions about the broader population (Campbell et al 2020). Therefore, the sampling strategy is the

process of selecting a subset of study units from the target population in order to assist in data collection. The accuracy of the estimated number of participants required to achieve saturation in a study is dependent upon a number of factors, such as the quality of the data, the scope of the study, the nature of the topic, the amount of useful information obtained from each participant, the number of interviews per participant, the use of shadowed data, the qualitative method, and the study design (Morse, 2015).

This study used purposive sampling to select IAs for their expertise in how auditing functions and for their active involvement in auditing processes. Purposive sampling is supported by Campbell et al (2020), who state that strategies are used to ensure that the final sample of the study includes specific types of cases that could potentially be included, rather than random sampling. Purposive sampling was used to select participants based on their roles, qualifications, experience, and expertise, ensuring they could provide the necessary information for the study. Jori (2023), states that the purposive sampling strategy provides the researcher the freedom to select the subjects of the study according to their own judgement.

The rationale behind the adoption of a purposive strategy assumes that, in light of the aims and objectives of the study, specific categories of individuals may possess different and significant views regarding the concepts and matters under investigation. Therefore, they must be included in the sample (Campbell et al 2020). Table 4.1 indicates the number of IA officials included in the sample and their designation.

**Table 4.1** Research sampling table.

No of Internal Audit officials	Designation/Job title
1	Chief Audit Executive (CAE)
3	Deputy Directors
4	Assistant Directors
6	Senior Internal Auditors
14	Total participants

## **4.5 DATA COLLECTION METHODS**

Data collection is a critical phase in research, as it provides the essential information that supports the study's findings (Campbell et al 2020). Data were collected from primary and secondary sources. To provide responses to Objective 1, secondary data, including legislative and regulatory frameworks and relevant literature on the independence and objectivity of IAFs, were reviewed. These sources provided a contextual understanding of the existing legislative and regulatory frameworks that govern the IAF within the MPDoH. To address research Objectives 2-4, primary data were collected from IAs within the MPDoH using multiple qualitative methods, accommodating the availability of participants and logistical constraints. In this study, the facilitator used multiple research data collection techniques.

### **4.5.1 Secondary Data Collection**

According to Mazhar, Anjum, Anwar and Khan (2021), secondary data refers to information that has been previously collected, processed, and possibly analysed by another party. Common sources of secondary data included previously published books, academic journals, government reports, and magazines. A document review approach was adopted in this study, which refers to a systematic methodology that examines documents to reveal, extract, and evaluate relevant information (Tullay & Pelila, 2025).

The study employed the qualitative document review to gain a comprehensive understanding of the legislative and regulatory frameworks and their impact on the IAF within the MPDoH in South Africa. This review focused on various documents, policies, and guidelines that regulate the independence and objectivity of the IAFs in the public sector, with a special emphasis on the MPDoH.

Document reviews were conducted to provide answers to the non-empirical research objectives outlined in Section 4.3.2. Key documents included the GIAS under the IPPF, the PFMA, Treasury Regulations, the Internal Audit Framework developed by the National Treasury, Public Sector Risk Management Framework, the King IV Report on Corporate Governance, and the IAC. These documents collectively defined the framework for IAs, ensuring their independence and objectivity in auditing functions. They were analysed, evaluated, and interpreted to derive meaning and

assess their relevance in addressing the study's objectives. This evaluation aimed to determine whether the documents contained sufficient and meaningful information to answer the research questions (Spang, Lidström-Holmqvist, Holmefur & Pettersson, 2024).

#### **4.5.2 Primary Data Collection**

Face-to-face interviews using semi-structured questions were conducted and recorded with participants who were available for in-person engagement. Interviews provide the researcher with direct access to the participants (Karatsareas, 2022). Telephonic interviews were conducted with participants who were unavailable for face-to-face sessions, allowing for flexibility in asking follow-up questions to clarify responses when necessary (Kakilla, 2021).

The use of telephonic interviews was beneficial, as some IAs were engaged in fieldwork during the data collection period. Telephonic interviews offer several exclusive benefits: the increased social distance can facilitate discussions of sensitive topics, travel time and concerns about interviewer safety are eliminated, and power imbalances are partially concealed (Allen, Karanja, Tihajoane, Tihakenelo, Macleod, & Bastawrous, 2025).

All interviews were conducted in English. The research questions allowed the facilitator to probe until saturation was reached on each of the three questions, thereby gaining depth and richness in understanding the phenomenon within the context of each question. Data saturation is a crucial concept in qualitative research, ensuring that data collection ceases when no new themes, insights, or patterns emerge (Ahmed, 2025). These interviews guided the facilitator in identifying areas to investigate, while also permitting the exploration of related topics (Lim, 2024). Data collection took place between 14 July 2025 to 31 July 2025. Details of the interview process are outlined in section I below:

##### *I. The Interview Schedule*

Appointments were scheduled with participants, and all interviews were recorded for transcription purposes. The interview venues and dates were determined by the availability of the participants. The aim of the interviews was to gather the views, perspectives, and perceptions of the IAFs within the Provincial Government, and to portray and communicate the findings (Phillips, Tichavakunda & Sedaghat, 2024).

The researcher ensured that each interview was conducted in a pleasant, secure, and private environment, ideally in the interviewee's office or another mutually convenient location to promote openness and confidentiality during the discussions. This assisted the researcher in gathering rich qualitative data to understand complex phenomena. The interviews were arranged and conducted with the CAE, Deputy Directors, Assistant Directors, and Senior Internal Auditors as presented in Table 4.1. To guide these interviews and ensure consistency, an interview guide was prepared, as outlined in Section II below.

## *II. The Interview Guide*

Ruslin et al (2022) affirm that many researchers recommend that interviewers prepare an interview guide, which is a type of informal grouping of topics and questions that an interviewer would ask various participants. The interview guide used in this study included semi-structured questions with follow-up questions to explore the participants' in-depth experiences.

Adeoye-Olatunde and Olenik (2021) state that ethically, it is essential to collect only the minimal amount of information necessary for the study, as a lengthy demographic data collection form can impose an undue burden on participants. The researcher used the interview guide to ensure that all the questions were correctly framed. The interview guide was formulated based on the research questions as presented in Section 4.3.1 (See Annexure 5). This approach enabled participants to openly share their thoughts and freely reflect on their personal experiences within the department. The estimated duration for each participant was 16 – 40 minutes.

## **4.6 PILOT STUDY**

A pilot study is a preliminary investigation that is conducted on a limited scale before the primary study to evaluate the feasibility of executing the main study (Shakir & Rahman, 2022). It assists researchers, particularly novice researchers, in gaining practical experience in interviewing and refining the final roadmap for the main study (Aziz & Khan, 2020). Jori (2022) affirms that a pilot study refers to a preliminary project in which data are collected from individuals who will participate in the main study. They are essential in enhancing the quality of questions.

Before collecting the primary data, the researcher conducted a pilot study to evaluate the clarity, relevance, and effectiveness of the semi-structured interview guide, ensuring it was well-aligned with the research objectives. The pilot study involved five IA professionals from MPDoH. The researcher considered that the selected IA staff were experienced in the IA field within the Provincial Government. The objective was to identify any gaps in the questions, assess the logical flow of the interview, and determine the appropriateness of the time allocation. Feedback from the pilot participants resulted in minor adjustments to the phrasing of certain repetitive questions in RQs (2, 3, and 4) and follow-up questions to improve clarity and maintain consistency with the study objectives.

## **4.7 DATA ANALYSIS**

Data analysis involves examining the information gathered from study participants to derive new findings related to the research subject (Campbell et al 2020). After data collection, the subsequent phase was data processing, which included coding, analysis, and interpretation of the collected data to extract meaningful insights. The intention was to address the research questions and achieve the objectives of the study, as cited by Khokhar, Pathan, Raheem, and Abbasi (2020). In this study, data were transcribed and analysed thematically with the assistance of the ATLAS. ti Software Version 25.

### **4.7.1 Data Familiarity**

The initial step of data analysis entails developing deep familiarity with the collected data. This process began after data collection where the researcher engaged in repeated reading and active listening to the audio recorded interviews. Data familiarity involves transcribing interviews as needed, thoroughly reviewing the data several times, and making initial comments (Vaismoradi & Snelgrove, 2019). Personnaz, Amer-Yahia, Berti-Equille, Fabricius and Subramanian (2021) state that using data familiarity for a scattered target set has proven effectiveness in generating the data exploration tour. The researcher examined the transcripts on numerous occasions to become familiar with the data.

### **4.7.2 Generating Initial Codes**

Coding is an analytical methodology that involves organising and classifying data to make it easier to understand and analyse (Khokhar et al 2020). The process of

Thematic Analysis involves a structured coding process typically carried out in three stages. The first stage, known as open coding, involves generating codes directly from the data. This is followed by axial coding, where relationships between codes are identified and grouped into broader categories. Finally, there is selective coding, where central themes are refined and integrated to form a clear narrative (Jori, 2022).

In this study, the researcher initially utilised open coding to analyse and categorise significant segments of text from the interview transcripts with regard to the research questions and objectives. Axial coding was applied to organise the data and identify relationships among the codes. Finally, selective coding was employed to determine the core categories, link related themes, and formulate the key findings of the study.

#### **4.7.3 Theme Search**

The purpose of this phase is to begin the process of organising codes and identifying recurring themes (Boström, 2019). During this phase, the researcher began to organise the coded data into possible themes. Once the coding process was finalised, all codes that were similar or related were analysed and combined to identify larger patterns and relationships. Codes that represented common meanings or addressed similar aspects of the research objectives were grouped to form initial themes.

The researcher thoroughly assessed these groupings to ensure that each developing theme accurately presented the perspectives of the participants and the context of the MPDoH. This approach facilitated the transition from detailed codes to broader, more meaningful themes that captured the essence of the data and supported the study's objectives.

#### **4.7.4 Theme Review**

According to Scharp and Sanders (2019), reviewing themes involves evaluating the effectiveness of the themes with respect to the coded extracts and the overall dataset. Once the initial themes were identified, the researcher carefully reviewed and refined them to ensure they accurately reflected both the coded data and the broader dataset. Each theme was carefully reviewed against the supporting extracts to confirm that it reflected a coherent and meaningful pattern.

During this stage, some themes were merged where similarities were detected, while others were redefined or separated to maintain clarity and distinctiveness. The

researcher ensured that each theme was consistent and clearly differentiated from the others. This review stage helped to strengthen the credibility and accuracy of the findings before moving to the final stage of defining and naming the themes.

#### **4.7.5 Names and Descriptions of Themes**

Vaismoradi and Snelgrove (2019) affirm that during the development of the theme, it is necessary to provide explanations or support for it by citing examples from the data. Building on this guidance, the researcher carefully identified and assigned names to each theme to ensure that the selected topics accurately represented their meaning and were easily understood. Throughout the process, the researcher reviewed the coded data and relevant extracts to confirm that each theme was presented clearly and in line with the participants' perspectives. Some initial theme names were refined through ongoing reflection and comparison to more effectively capture their essence. In the end, all themes were named clearly and concisely to communicate the key patterns and insights obtained from the data.

#### **4.7.6 Reporting**

According to Braun and Clarke (2022), producing a report is the final step in the Thematic Analysis framework. This stage involves organising and writing up the findings in a coherent and meaningful way that accurately reflects the voices of the participants. For this study, the researcher produced a report that summarised the key findings, providing a concise overview of the identified themes. These themes were supported by direct quotations from the interview data and were interpreted in relation to the objectives of the study. The results of each interview were categorised into relevant themes, and the views of the participants were compared. A single, integrated document was then prepared to present a collective narrative of their opinions and experiences.

### **4.8 ENSURING TRUSTWORTHINESS OF THE RESEARCH PROCESS**

The trustworthiness of this study was ensured by establishing the credibility, transferability, dependability, and confirmability, which are considered the four pillars of a qualitative study (Ahmed, 2024). Haq, Rasheed, Rashid and Akhter (2023) affirm that the measure of trustworthiness is the most significant factor that enhances the rigour of qualitative research.

#### **4.8.1 Credibility**

Credibility is the most critical factor in establishing trustworthiness (Lincoln & Guba, 1985). Credibility is the extent to which research findings and judgements are reliable and the degree to which the interpretations are complete and reasonable (Enworo, 2023). For this study, credibility was enhanced through the use of data triangulation. Data triangulation refers to the researcher's use of multiple sources rather than a single source to collect information on which the research findings can be based (Arias, 2022). This is supported by Bingham (2023), who affirms that triangulating data and contextualising the findings within the existing literature and theoretical frameworks can enhance the trustworthiness of qualitative research. In particular, by increasing the credibility, confirmability, and transferability of the results.

Data triangulation and member checking were employed in this study to strengthen the credibility. The primary data collection method employed was face-to-face interviews, which used semi-structured questions to supplement and validate the findings. The study also adopted document reviews as a secondary data collection method to gain a comprehensive understanding of the legislative frameworks and their impact on IAs in the MPDoH, South Africa. The researcher compared the participants' statements during interviews with the policy frameworks stated in the documents. By integrating multiple data sources or methods, the researcher was able to confirm the findings and enhance the credibility of the results (Ahmed, 2024). The credibility of the study demonstrated the accuracy of the data, the perspectives of the respondents, and their interpretation (Lincoln & Guba, 1985).

#### **4.8.2 Transferability**

Transferability refers to the extent to which the results of a study may be applied to different contexts or settings (Ahmed, 2024). Transferability was established by clearly discussing the research limitations and providing recommendations on how the research findings can be applied in other studies. Ahmed (2024) states that qualitative researchers strive to provide detailed and complex descriptions of the study's surroundings, participants, and methods to increase the likelihood of transferability. The researcher enhanced the transferability of the study by offering thorough and extensive explanations, enabling readers to assess the relevance of the findings to comparable scenarios (Haq, Rasheed, Rashid & Akhter, 2023). The conclusions of

the study accurately reflected reality, such as the experiences and perspectives of the participants.

#### **4.8.3 Dependability**

Dependability refers to the consistency and stability of the research findings over time and under similar circumstances (Lim, 2024). Establishing and preserving a detailed audit trail that documents every decision made during the research process allows other researchers to replicate the study, thereby reinforcing the reliability of findings (Ahmed, 2024). Dependability was enhanced by ensuring that all approaches and data collection techniques, including interviews, were employed. Document review and data analysis were well and systematically documented to ensure reliability. The intention was to demonstrate a level of consistency that allowed the findings to be dependable.

#### **4.8.4 Confirmability**

Confirmability involves ensuring that the findings are neutral and impartial, free from the personal biases or preferences of the researchers. Researchers employ various strategies to enhance the credibility of their findings, including participating in peer discussions, verifying results with study participants, and maintaining reflective journals (Ahmed, 2024; Lim, 2024). Peer debriefing involves seeking feedback from colleagues or experts to validate interpretations and reduce researcher bias. Member checking is a rigorous procedure in which participants carefully review and verify the accuracy of the findings, thereby increasing the level of confirmability (Ahmed, 2024). Confirmability was enhanced by integrating the input of research experts, including guidance from the research supervisor. The researcher managed to objectively derive results from the participant's responses due to their objectivity. The researcher demonstrated that the conclusions, interpretations, and results of the study were directly derived from the data collected, rather than from the researcher's unfounded subjective viewpoints.

### **4.9 ETHICAL CONSIDERATIONS**

In research, ethical considerations are concerned with complying with the code of conduct that regulates the researchers' behaviour while conducting the investigation. This is to ensure that people participating in the investigation are protected from any psychological or physical harm (Cuschieri, 2022). Phillips et al (2024) state that

Institutional Review Board permission is necessary for studies involving human participants.

The ethical review procedure is an essential component of research activities, to ensure that all studies are conducted in a manner that adheres to the rights and welfare of participants (Yesuf, 2024). Ethical clearance was obtained through a formal evaluation by an institutional ethics Committee or review Board, adhering to the ethical standards outlined by Guba and Lincoln (1994), which emphasised the necessity of safeguarding the rights of participants and welfare in research.

The researcher obtained ethical clearance from the University of South Africa (UNISA) College of Accounting Sciences Ethics Committee to ensure adherence to the principles of ethical research. Ethical approval was granted under reference number **7692** (see Annexure 1) for the ethics certificate. After it was approved, a request to collect data was sent to the research department of the MPDoH. Permission was sought from the MPDoH to carry out the study involving its IAs. A research gatekeeper was appointed to serve as a liaison between the researcher and the participants. The contacts of the research participants were obtained through the research gatekeeper. Other ethical concepts observed included the anonymity of responses, protection of participants against harm, reporting both negative and positive findings, voluntary participation and exit, and acknowledging all sources used in the dissertation.

Research ethics is based on three main principles, namely: anonymity, confidentiality, and informed consent (Kang & Hwang, 2023). This study adhered to these principles by not revealing the source of information, ensuring that any information obtained from research participants was treated with confidentiality, and that participation was voluntary. The researcher thoroughly examined the research characteristics and identified any ethical concerns related to data collection, participant engagement, data protection, and the communication of findings.

#### **4.9.1 Informed Consent**

Informed consent is fundamental to ethical research involving human subjects (McInnis, Pindus, Kareem, Gamboa & Nebeker, 2024). Iseselo and Tarimo (2024) agree that research involving human subjects requires informed consent. In this study, a letter accompanied by an attached informed consent form was sent to the research participants, informing them of the study's nature, purpose, and benefits. The letter

also clearly stated that participation in the study was entirely voluntary, and participants had the right to withdraw at any time without facing penalties or negative consequences. According to ethical principles, the decision to withdraw from the study for any reason provided by the participants must be respected (Iseselo & Tarimo, 2024; Barrow, Brannan & Khandhar, 2022). Participants were requested to read and sign the informed consent letter, which the researcher also signed it in their presence.

The letter particularly emphasised that the research strictly upholds the principles of anonymity and confidentiality, ensuring that the participants' identities and responses remained protected throughout the study. This meant that no information provided by the research participants was linked to their author, and that any information obtained from the informants was treated with the highest level of privacy and would never be made public.

Hoft (2021) states that ensuring anonymity and confidentiality is crucial for protecting the privacy of individuals participating in a study, particularly during the data collection, analysis, and reporting processes. Additionally, the participants were adequately informed about the research and were able to understand the information, while given the freedom to choose whether or not to participate. The participants' consent to participate in the study was obtained only after a comprehensive and detailed explanation of the research process.

#### **4.9.2 Anonymity and Confidentiality**

Hoft (2021) states that anonymity and confidentiality are fundamental and essential pillars of participatory research. The sensitivity of this procedure necessitates utmost caution, as any errors or breaches in confidentiality would have led to serious consequences. Protecting participants from potential harm through the use of pseudonyms is a key ethical concern and a fundamental principle in qualitative research (Subedi, 2025). The researcher noted all rights and confidentiality consent. Kang and Hwang (2023) pinpoint that inadequate anonymity and confidentiality strategies by a researcher can harm participants and reduce the credibility of the research findings. To protect participants, the researcher reported accurate information and refrained from disclosing sensitive data in the study.

Anonymity was ensured by assigning each participant a pseudonym, which prevented their responses from being traced back to them. Participants' anonymity and

confidentiality were safeguarded by ensuring that their names and personal identities were not revealed during any stage of the study, including data collection, analysis, and reporting. Confidentiality was further maintained throughout data collection, analysis, and reporting by securely storing data and restricting access to the researcher only. Additionally, efforts were made to ensure the privacy and confidentiality of the interview setting throughout the data collection, analysis, and dissemination of the findings.

#### **4.9.3 Reduce Potential Risks or Avoidance of Harm**

The protection of participants from potential risks, which includes physical, emotional, or psychological risks, is one of the fundamental ethical principles outlined by Guba and Lincoln (1989). Furthermore, Barrow et al (2022) emphasise that researchers must make efforts to protect the autonomy of research participants and ensure full disclosure of all relevant factors, including potential harm and benefits. In this study, the researcher evaluated and mitigated potential risks to ensure the satisfaction of participants, thereby ensuring that the advantages of the research outweighed any potential harm. During the research, any sensitive topics were managed with sensitivity to prevent participants from experiencing undue distress.

#### **4.9.4 Handling and Storing Data**

Managing qualitative data necessitates established structures and systems to safeguard participants' privacy and to systematically organise data for ease of access and retrieval (Berkovic, 2023). After data collection, the data were securely stored. All audio recordings were made using a secure digital device with a 4 GB capacity. Specifically, a transcription App known as Transcribe was downloaded from the iTunes App Store, which is always password-protected. Utmost care and respect for confidentiality were ensured by restricting access to data to authorised researchers only. Legal and institutional regulations were adhered to in the retention of data, with arrangements for secure disposal following the study's conclusion.

### **4.10 CHAPTER SUMMARY**

This chapter outlined the research methodology employed in the study, highlighting the use of a qualitative approach, case study design, methods for data collection, the sampling strategy, procedures for data analysis, and ethical principles observed. The

study's qualitative approach enabled a thorough investigation and in-depth exploration of the challenges and benefits associated with the independence and objectivity of the IAF within the MPDoH. The chapter also highlighted ethical considerations and the limitations that were encountered. The following chapter will present the findings of the empirical data and compare them with the non-empirical findings drawn from the literature reviewed in Chapter 3. The analysis and interpretation from the interviews will be organised according to the key themes as identified during the data analysis process.

## **CHAPTER 5**

### **DATA PRESENTATION AND DISCUSSION OF RESULTS**

#### **5.1 INTRODUCTION**

The previous chapter outlined the methodology and research design, including a detailed discussion of the data collection process. Data were collected from primary and secondary sources. The findings, analysis, and interpretation of the data gathered are presented in this chapter. Data from the first objective, which focused on identifying the existing legislative and regulatory frameworks for the independence and objectivity of the IAF within the MPDoH, were obtained through document reviews.

For the remaining objectives, data were collected from interviews with 14 participants. The sample consisted of IAs who were selected based on their expertise and active roles in IAFs. Initially, the plan was to interview 16 IAs; however, two of the IAs decided not to participate in the study, indicating that they were not comfortable taking part. Only 14 people participated in the study, resulting in a 87.5% response rate. According to Booker, Austin and Balasubramanian (2021), there is no established benchmark for identifying a high response rate; however, a rate of 80% or higher is generally regarded as excellent. Moreover, Lincoln and Guba (1985) state that in qualitative research, credibility is assessed through trustworthiness criteria rather than through percentages or response rates, focusing on aspects such as credibility, dependability, transferability, and confirmability as already explained in the previous chapter.

#### **5.2 PRESENTATION OF RESULTS**

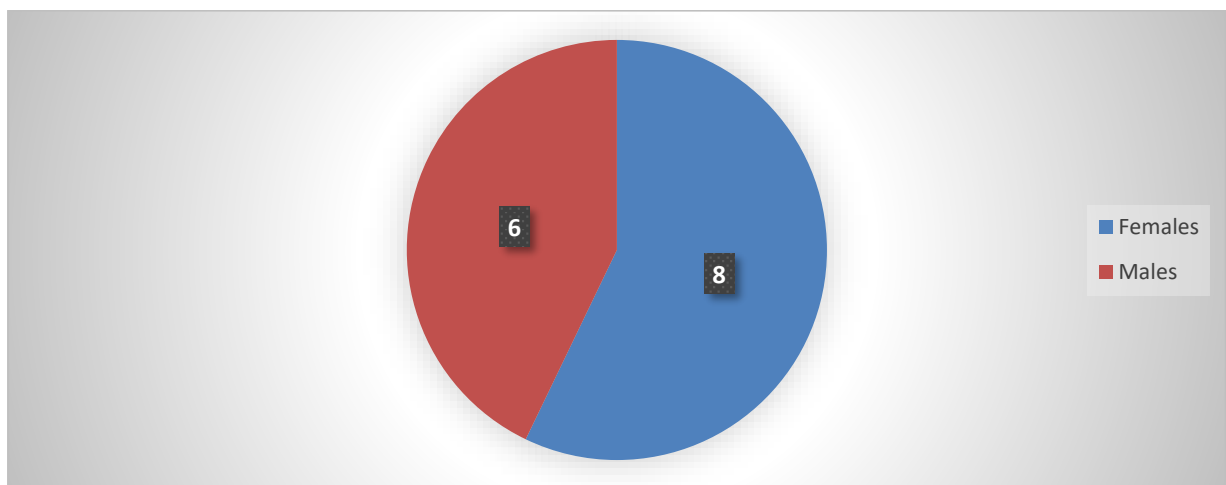
After data collection, the subsequent phase is data processing, which includes coding, analysis, and interpretation of collected data. The findings of the study are presented in this section following the sequence of the interview guide. During data analysis, the ATLAS.ti Software Version 25 was employed to analyse the collected data. The results of the interpretations, or the output of the results, were illustrated using the ATLAS.ti network diagram, which showcases themes and categories. After that, a presentation was made regarding the findings obtained from the research objectives.

### 5.2.1 Biographical information

This section provides an overview of the demographic characteristics of the participants. The participants in this study were IAs employed by the MPDoH. The demographic characteristics analysed include gender, age, education, job titles, and work experience. Including this information in the study was considered important to highlight key details about the population of this study.

### 5.2.2 Gender of the participants

The participants were requested to indicate their gender, and the results are shown in Figure 5.1.

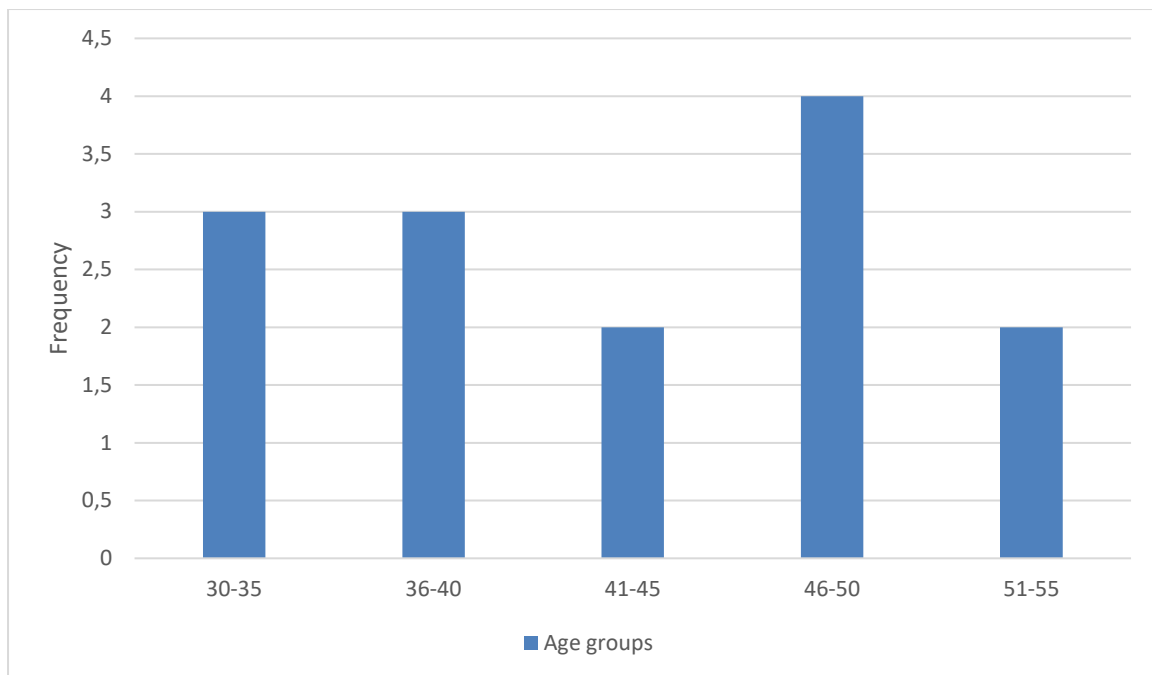


**Figure 5.1: Gender of the participants**

The findings presented in Figure 5.1 indicate that female participation in this study exceeded that of males. This implies that, at the MPDoH, females may be more empowered compared to males, reflecting progress in gender equality.

### 5.2.3 Age group of the participants

The age groups of the participants are summarised in Figure 5.2.

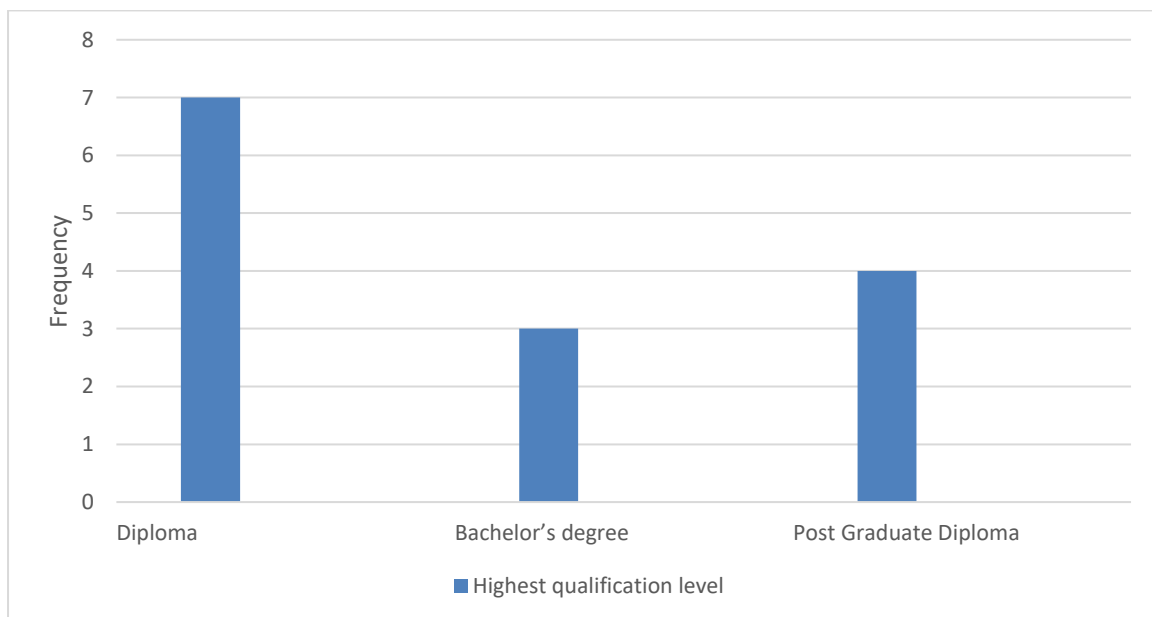


**Figure 5.2: Age group of the participants**

The findings presented in Figure 5.2 indicate that the majority of participants were between the ages of 46 and 50 years. This distribution indicates that most participants were in mid-to-late career stages, suggesting that the data collected reflect insights from individuals with substantial experience in the IAF.

#### 5.2.4 Highest educational level

The highest education levels of the participants are summarised in Figure 5.3.

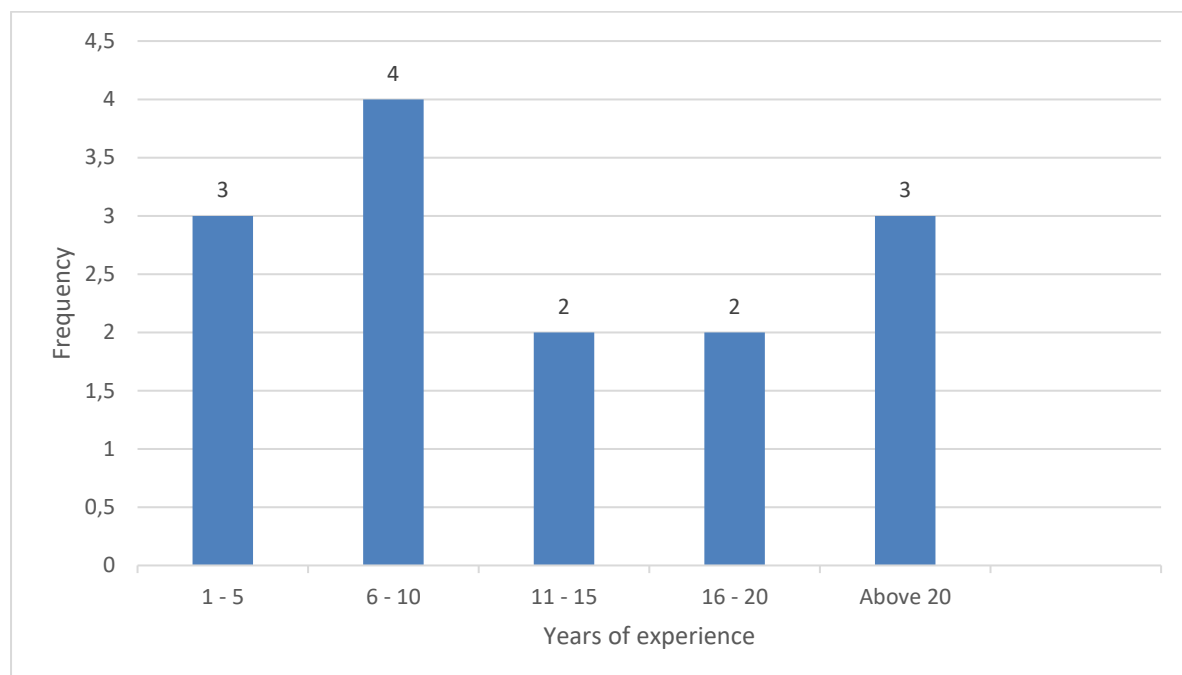


**Figure 5.3: Highest education level of the participants**

The findings presented in Figure 5.3 indicate that the majority of participants held a Diploma qualification, followed by Postgraduate Diplomas and Bachelor's Degrees. None of the participants possessed a master's degree. This indicates that most participants hold tertiary-level education, implying a well-educated workforce. Additionally, the presence of postgraduate qualifications among several participants suggests they had advanced their studies, potentially improving their understanding of IA practices and enhancing the credibility of the study's findings. While the findings indicate that most participants hold formal academic qualifications relevant to internal auditing and accounting, the results also reveal that none possess professional internal audit certifications, such as the CIA, CISA, or similar designations. The lack of professional certifications is particularly significant in relation to internal audit independence and objectivity.

### 5.2.5 Years of experience of the participants

Participants were asked about their work experience in the field of IA to ensure they had sufficient knowledge for the study's questions, which also helped improve the validity of their responses. A summary of their responses is presented below:



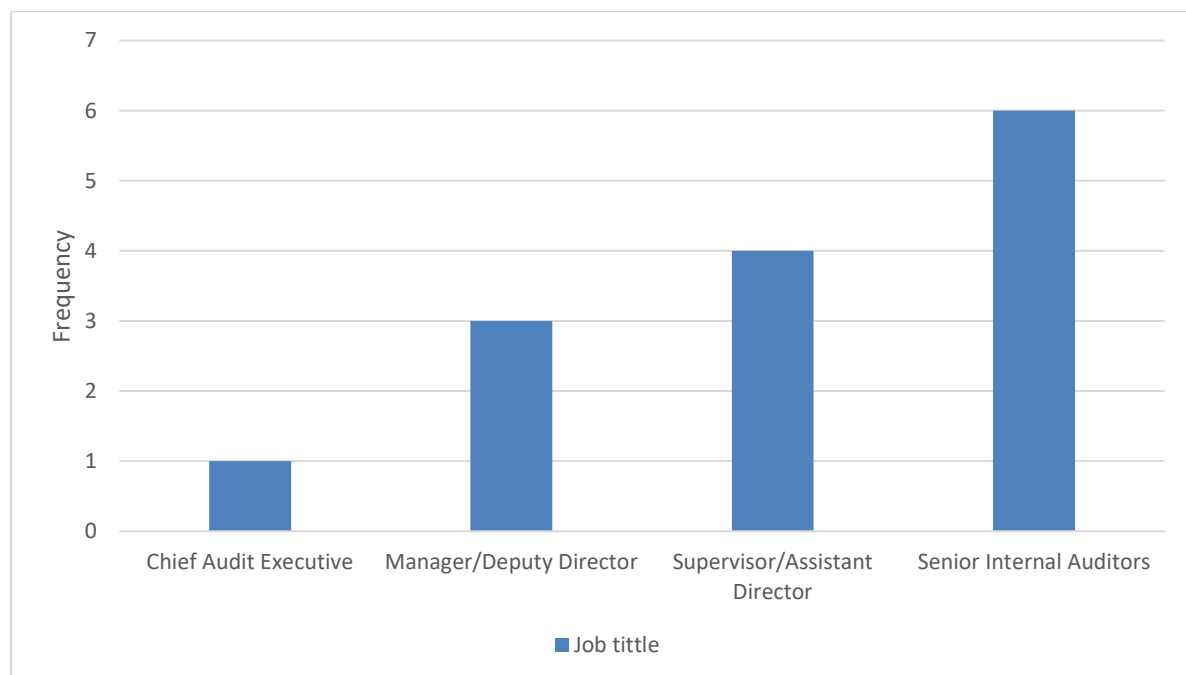
**Figure 5.4 Years of experience of the participants**

The findings presented in Figure 5.4 indicate that participants possessed diverse levels of experience, ranging from one year to over 20 years in the field of IA. The

majority of the participants had between six and 10 years of experience, indicating a strong presence of mid-career professionals who are knowledgeable about audit procedures. Furthermore, a significant number had more than 10 years of experience, highlighting their extensive institutional knowledge and expertise. This variety in experience levels added credibility to the study by providing a well-rounded perspective from both experienced and relatively newer IAs within the MPDoH.

### 5.2.6 Job titles

Participants were asked to indicate their position within the MPDoH. A summary of their responses is presented below:



**Figure 5.5 Job titles of the participants**

The findings presented in Figure 5.5 show that the majority of participants are Senior Internal Auditors, with six individuals in this category. This indicates that the study primarily reflects operational-level perspectives, supported by significant hands-on experience in IA processes.

### 5.2.7 Pseudonyms of participants used in the study to ensure confidentiality

**Table 5.1 Pseudonyms of the participants**

Pseudonym	Participant
P#1	1

P#2	2
P#3	3
P#4	4
P#5	5
P#6	6
P#7	7
P#8	8
P#9	9
P#10	10
P#11	11
P#12	12
P#13	13
P#14	14

The pseudonyms listed in Table 5.1 were utilised to illustrate the comments or statements made by each participant regarding the research objectives. This approach was taken to ensure the confidentiality of the participants involved in the study. The next section presents the respondents' responses to the four sub-research objectives.

### **5.3 PRESENTATION OF RESPONSES FROM RESEARCH OBJECTIVES**

This section presents the research findings in alignment with the study's objectives. The results for Research Objective 1 were obtained exclusively through document review, which comprised legislative and regulatory frameworks governing the IAF within the MPDoH. To maintain clarity, the results are presented in accordance with the research objectives' structure. Each objective is discussed in a dedicated section,

with sub-themes developed from the pertinent frameworks and their implications. The results of the study are presented subsequently.

### **5.3.1 Findings from non-empirical objective- Objective 1:**

This section presents the findings from the non-empirical objective, which aimed to identify the legislative and regulatory frameworks that guide, regulate, and support the independence and objectivity of the IAF within the MPDoH. The findings related to this objective are presented below:

The document review confirms the presence of several legislative and regulatory frameworks that support the independence and objectivity of the IAF in the MPDoH. Key frameworks include the Global Internal Audit Standards (GIAS) under the IPPF, the Public Finance Management Act (PFMA), Treasury Regulations, the Internal Audit Framework developed by the National Treasury, Public Sector Risk Management Framework, the King IV Report on Corporate Governance, and the IAC. The subsequent sections introduce each framework as a sub-theme. The results from the literature review and document analysis are combined to demonstrate their significance and practical consequences for the independence and objectivity of the IAF.

#### **5.3.1.1 The GIAS under the IPPF**

The GIAS, issued by the IIA, serves as the global benchmark for the IA practices profession. They emphasise the principles of independence, objectivity, and professional competence. The standards require that the CAE confirm annually to the AC that the IAF is independent of management influence.

While these standards are internationally recognised, their application in the South African Public Sector faces challenges. As noted by Osagioduwa (2023), political and organisational pressures often undermine compliance with the standards, limiting their effectiveness in ensuring independence in practice.

#### **5.3.1.2 The PFMA**

The PFMA (1999) provides the legislative foundation for financial management in the public sector and formally establishes the role of IA. It mandates AOs to ensure that IAFs are established and maintained within departments. This Act enhances

accountability and transparency by requiring IAFs to provide objective assurance on risk management, Internal control, and governance processes.

However, while the PFMA creates the basis for establishing IAFs, it does not go far enough in prescribing detailed safeguards for independence and objectivity. As highlighted by Van Antwerpen (2024), the PFMA delegates significant administrative control of the IAF to departmental management, the AO, which may expose the function to undue influence.

#### **5.3.1.3 Treasury Regulations**

The Treasury Regulations (2005) operationalise the PFMA and provide further clarity on the structure and functioning of IAFs. They stipulate that the IAF should report functionally to the Audit AC and administratively to the AO. This dual reporting model is intended to safeguard independence while ensuring operational alignment within the department.

Despite these provisions, the literature highlights gaps in practice. Geqeza (2023) and Motubatse et al (2024) argue that administrative control by management often weakens independence, as IAs may be influenced by those they are meant to oversee. This tension reduces the objectivity of audit activities and undermines the assurance role of the IAF.

#### **5.3.1.4 The Internal Audit Framework Developed by the National Treasury**

The IAFR developed by the National Treasury provides detailed guidance on how IAFs should be structured and managed. It emphasises independence, objectivity, and compliance with international standards such as the IIA's GIAS. The framework also highlights the importance of ACs in protecting the independence of IAFs.

However, the framework is considered advisory rather than mandatory. According to Geqeza and Dubihlela (2024), its implementation varies across departments, with many IAFs failing to align fully with the framework. This lack of enforcement limits its effectiveness in safeguarding independence and objectivity.

#### **5.3.1.5 Public Sector Risk Management Framework**

The PSRMF links risk management with Internal Auditing. It requires IAFs to evaluate the adequacy and effectiveness of risk management systems, thereby strengthening their role in governance and accountability.

Although the framework highlights independence, it does not explicitly prescribe mechanisms to safeguard objectivity when IAFs report to management structures. As a result, the IAF's risk oversight role may be compromised by the very organisational structures it is required to assess (Netshifhefhe et al 2024).

#### **5.3.1.6 King IV Report on Corporate Governance**

The King IV Report (2016) reinforces the importance of independence and objectivity by situating IA within broader governance structures. It emphasises that the IAF should provide independent assurance to both management and the governing body. The report encourages transparency, accountability, and ethical leadership in both public and private institutions.

However, scholars such as Azinogo and Erasmus (2025) point out that the application of King IV in the public sector is inconsistent. Unlike the private sector, where compliance is linked to market and shareholder expectations, enforcement in government departments largely depends on political will and administrative culture.

#### **5.3.1.7 The Internal Audit Charter**

The IAC establishes the purpose, authority, responsibility, scope, and independence of the IAF. Approval by the AC and agreement by management are required (IIA, 2024). The IAC provides a formal framework for the IAF, requiring functional reporting to the AC and mandating administrative reporting to departmental management (National Treasury, 2009; Vella, 2021). This dual arrangement, while intended to support operations, creates a conflict of interest as management can exercise undue influence over Auditors tasked with evaluating its own performance (Matshona, 2020; Gegeza, 2023). The charter does not provide a clear framework to safeguard the independence and objectivity of the IAFs, leaving Auditors vulnerable to political and managerial influence.

### **Findings of the Legislative and Regulatory Frameworks**

The legislative and regulatory frameworks collectively provide a solid foundation for establishing and guiding IAFs in the MPDoH. However, gaps remain:

- The PFMA and Treasury Regulations provide authority but create dual reporting lines that may weaken independence.

- The NTIAF and King IV promote best practices but lack enforceability in the public sector.
- The GIAS provides global benchmarks, yet practical application is undermined by political and organisational pressures.
- The PSRMF strengthens risk governance but does not fully insulate the IAF from management influence.
- The IAC reveals structural weaknesses by failing to provide a strong framework for the independence and objectivity of the IAFs.

These findings suggest that while frameworks exist to safeguard independence and objectivity, their effectiveness is limited by weak enforcement and contextual challenges in the public sector.

This section outlines the responses gathered from participants concerning the research objectives detailed in Section 1.6. The researcher collected these insights through semi-structured interview sessions. Throughout the interviews, all ethical guidelines outlined in Section 4.9 were adhered to. The data obtained from participants were analysed using the ATLAS-ti Software Version 25. During the analysis, themes and categories were identified and illustrated in an ATLAS-ti network diagram. The study themes aligned with the research objectives, while the categories reflected the participants' feedback on those themes.

During the reporting phase, the researcher ensured that they avoided name-calling when discussing the findings, opting instead to use pseudonyms. The findings stemming from the themes of the study were interpreted and discussed by triangulating them with the findings from the literature review to address the research objectives. The objectives of the study were as follows:

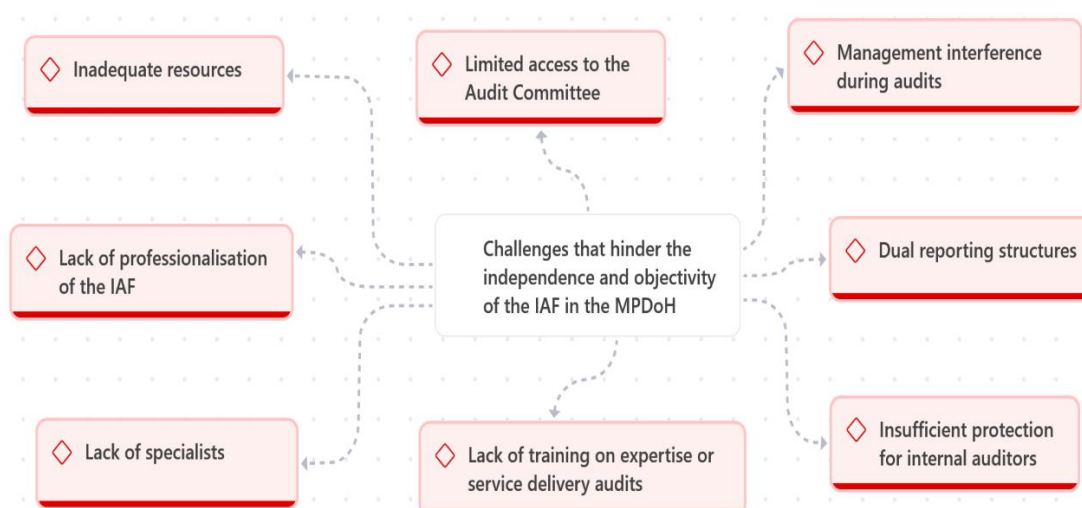
- To identify challenges that hindered the independence and objectivity of the IAF in the MPDoH.
- To determine the benefits associated with ensuring the independence and objectivity in IAF in the MPDoH.
- To suggest new perspectives on how to ensure independence and objectivity of the IAF in MPDoH.



between the aims of the study and the results obtained. The results have been organised thematically to provide clarity and improve comprehension of the research implications. To preserve participant anonymity, pseudonyms (P#1 to P#14) were assigned as identifiers. Every participant was asked identical interview questions. The results were shown in accordance with the sequence of the interview guide.

### 5.3.2.1 Findings on research objective two

This section investigated the challenges that hinder the independence and objectivity of the IAF within the MPDoH. Understanding these challenges is essential, as they have a direct impact on service delivery, the effectiveness, credibility, and reliability of IAFs in promoting sound governance, risk management, and control mechanisms. The findings from the participants are summarised in Figure 5.7 below:



**Figure 5.7: Challenges that hinder the independence and objectivity of the IAF**

In Figure 5.7, participants indicated that the challenges that hinder the independence and objectivity of the IAF included inadequate resources, limited access to the AC, management interference during audits, dual reporting structures, insufficient protection for IAs, lack of training on expertise or service delivery audits, and a lack of professionalisation of the IAF. These challenges are explained below:

#### **Inadequate resources, such as a limited budget and a shortage of personnel**

Inadequate resources, including a limited budget allocation and a shortage of personnel, emerged as a significant challenge hindering the independence and

objectivity of the IAF within the MPDoH. Participants highlighted that the effectiveness of the IAF is dependent on having adequate financial and human resources to execute its annual audit plan.

Participants highlighted that the shortage of resources also led to the reliance on management to approve budgets, which weakened the independence and objectivity of the IAF and exposed the function to undue influence. Additionally, overworked staff and insufficient funding compromised the quality of audits, resulting in low staff morale, burnout, and limited opportunities for professional development. For instance, P#3 explained that the Department's limited budget often disrupts planned audit activities. Similarly, P#13 emphasised that a shortage of audit personnel compromises audit quality and increases workload pressures. Some excerpts from the participants are as follows:

*P#3 said: The issue of a limited budget. Our budget is always limited, which affects our effectiveness in the Department. Every year, for example, in November and December, there's no money. And if there's no money, it means the plan that is approved will be affected.*

*P#13 said: Another challenge affecting the independence and objectivity of the IAF is the shortage of Internal Audit personnel. Due to limited staffing, Auditors are often overworked with multiple assignments, which compromises the quality of work, increases stress, and places pressure on timelines.*

### **Limited access to the AC**

Limited access to the AC was identified as a challenge that hinders the independence and objectivity of the IAF within the MPDoH. IAs need to maintain independence from management to provide unbiased assessments. Without direct access, IAs may struggle to escalate concerns that management could minimise or overlook.

Participants highlighted that the limited access to the AC isolated IAs from the structure that is meant to safeguard independence. They were of the opinion that the AC was not accessible to all IAs, which undermined its oversight role and created a disconnect between the Committee and IAs. P#3 indicated that the AC was perceived as distant and inaccessible to most IAs. This lack of interaction created a gap between the IAs and the AC, weakening the AC's role in ensuring the independence of the IAF.

Therefore, IAs viewed the AC as more of a distant figurehead than an oversight body in governance. This situation weakened accountability at operational levels. Similarly, P#4 reinforced this view, emphasising that the lack of interaction between IAs and the AC undermined the Committee's oversight function: Some excerpts from the participants were as follows:

*P#3 said: The Audit Committee is only known by the CAE. The Audit Committee is an independent structure, but we've never met the Audit Committee. They read my report every quarter, but they don't know who I am. If the Audit Committee is not there for Internal Auditors, we will end up losing our independence. The Audit Committee must be visible, not only to Management, they must be available to all Internal Auditors.*

*P#4 affirmed: In some instances, you'll find that we have an Audit Committee, and people don't even know who our Audit Committee members are. That's a big challenge. And these are the specific independent bodies that are supposed to guard Internal Audit in terms of all our challenges, all our plans. They're signing off on our plans. They're advocating for us. They're sitting there for us. We're reporting to them, but people don't know who they are.*

### **Management interference during audits**

Management interference, such as influencing audit scope or findings, undermines the independence of the IAF and can lead to biased or incomplete reports. The participants affirmed that management interference compromised the independence and objectivity of the IAF.

This behaviour undermined the confidence of IAs and compromised their professional judgement, making them reluctant to challenge authority or expose irregularities. P#1 explained that interference often occurred while audits were still in progress. P#12 further described how management influence affected the integrity of audit reports. These findings highlight that, despite formal reporting structures, management influence remained pervasive within the MPDoH, particularly in sensitive audit areas. As a result, the objectivity and credibility of audit outcomes were compromised. Some excerpts from the participants were as follows:

*P#1 said: Sometimes, as you are busy with the audit, you find that before you even finish, senior officials have already started interfering. You see Management already trying to address findings before you even raise them, and then when you finalise, they say it is already addressed.*

*P#12 said: To be honest, I wouldn't say I can fully maintain objectivity in that situation, because it's demoralising. You report all your findings, but then the final report doesn't include all of them. This can make you hesitant to fully document issues. When the report goes to Senior Management, findings may be questioned or removed, and even if we agreed with the client, some of our findings might not appear in the final report.*

### **Dual reporting structures**

Dual reporting structures in Internal Auditing refer to the IAF being accountable to both Senior Management and the AC. This arrangement is designed to strike a balance between operational insight and governance oversight. Reporting to Senior Management can facilitate access to resources and alignment with organisational strategy, while reporting to the AC supports independence and objectivity, ensuring that audit findings are not unduly influenced by operational pressures.

When the IAF reports to both Senior Management and the AC, it can have both positive and negative effects on the independence and objectivity of IAs. Management might prioritise enhancing operational efficiency, whereas the AC focuses on governance and risk. This can lead to tension or uncertainty for Auditors regarding which directives to adhere to.

Moreover, management may oversee the budget and staffing, which could restrict the IAF's capacity to operate independently if resources are not adequately allocated. Conflicting priorities between management, who emphasise efficiency and performance, and the AC, who focus on risk and compliance, could place IAs in a difficult position. The IAF may face uncertainty in decision-making, especially when directives from both parties diverge. Additionally, if management controls key resources such as budget and staffing, it may indirectly influence the operations of the IAF, potentially compromising its independence.

P#4 explained that although the IAF is strategically positioned to report functionally to the AC and administratively to the Head of the Department, suggesting independence in theory, it remains reliant on management for critical resources such as staffing and budgeting. This reliance creates the potential for management to indirectly influence audit outcomes, particularly when directives from the AC and Senior Management diverge. P#6 highlighted that administrative reporting to management could compromise independence by allowing management to affect audit scope or findings. Similarly, P#7 raised concerns about the appointment process of the AC itself, noting that the AC's independence may be compromised because it is appointed by the Department: Some excerpts from the participants were as follows:

*P#4 said: Although the IAF is strategically positioned to report functionally to the Audit Committee and administratively to the department head, suggesting independence in theory, in practice, it remains reliant on management for critical resources like staffing, budgeting, and procurement. This reliance can lead to indirect pressures or influence from management, such as conditional support based on favourable audit outcomes, ultimately undermining the IAF's independence.*

*P#6 said: The IAF reports administratively to Management and functionally to the Audit Committee; it may compromise independence. Management could influence the IAF to modify audit findings or limit the audit scope, undermining the independence of the IAF.*

*P#7 said: The fact that we are reporting to an Audit Committee, which is appointed by the Department. So, how can we be independent if the Audit Committee is appointed by the Department? And secondly, administratively, we report to the administration of the Department. So everything is within the Department.*

### **Insufficient protection for IAs**

Insufficient protection for IAs refers to the lack of robust formal safeguards, support systems, and organisational structures that ensure IAs can perform their duties independently, objectively, and without fear of retaliation or undue influence. These protections may include formal policies, physical security measures, whistle-blowing

systems, and leadership backing. Without such mechanisms, IAs may be exposed to threats, intimidation, or undue pressure.

The participants indicated that this lack of protection not only undermines the ability of IAs to provide independent and objective assessments but also weakens the overall governance framework of the organisation. When IAs are not adequately protected, they may hesitate to report critical findings, which increases the risk of mistakes going unnoticed and erodes trust in the IAF.

P#1 emphasised the personal and professional risks IAs face when dealing with sensitive matters. Participants further highlighted that a lack of sufficient protective measures exposes IAs at personal and professional risk, especially when managing sensitive investigations. They noted instances of threats and intimidation that have fostered fear and uncertainty in performing their duties. P#8 elaborated on the seriousness of these threats, sharing personal experiences of direct intimidation and recalling incidents in other provinces that highlighted the possible dangers. Some excerpts from the participants are as follows:

*P#1 said: The challenge is that there is no protection for us as Auditors, especially when we touch on sensitive matters. Sometimes we are scared because we don't know if what we report will put us in danger.*

*P#8 said: We have been threatened, and I have been threatened many times. I remember there was an investigation I was doing when I arrived. The hospital where there were these guys who were committing fraud, and they were found guilty. They fired about eight of them. The guy, even today, is threatening me. Now at Ekurhuleni the Director of Internal Audit was shot, and there are many who were killed, in Gauteng. So that's my prayer to say, even if we do our investigations, we must be protected.*

*The participant also added:*

*And this is the question the Audit Committee always asks when we present these fraud cases. They say, Internal Audit, are you safe? Have you ever gotten threatened? I say, yes, we do get threats.*

### **Lack of training on expertise or service delivery audits**

One of the key challenges identified by the IAs was the lack of specialised training in conducting expertise-driven or service delivery audits. While many IAs possess strong backgrounds in accounting and financial auditing, they often encounter challenges when tasked with evaluating complex service delivery areas such as healthcare, engineering, or technical operations. These audits require specific knowledge that goes beyond general auditing skills.

Without adequate training, IAs may struggle to assess specialised functions effectively, leading to a reliance on management for guidance. This dependence can compromise the objectivity of the audit process and limit the ability of IAs to identify risks or inefficiencies independently. Furthermore, the absence of targeted training increases the risk of misinterpretation or oversight, especially when IAs are unfamiliar with the technical aspects of the services being reviewed.

Participants highlighted that the absence of training in specialised fields limits their ability to conduct comprehensive service delivery audits. P#3 explained that most IAs originate from accounting backgrounds, which often results in a deficiency of the technical knowledge necessary to properly assess operational or clinical processes. P#12 affirmed the challenge, highlighting that this skills gap frequently forces them to rely on management for assistance, which undermines the independence and objectivity of internal audits. Some excerpts from the participants are as follows:

*P#3 said: We are not trained, the majority of us are Accountants. I'm expected to go and audit Pharmacy, but I'm not a pharmacist. We rely on Management for guidance when auditing such areas because we don't have training related to Pharmacy. If we can get a service delivery regulated training before we audit, that can assist us.*

*P#12 affirmed: We currently face a staffing and skill gap, as we have to depend on Management whenever we need certain skills or training. Without proper training, it is hard to identify or solve problems on our own. Even if we know the basics, clients could mislead us because we are not well-trained. If Management could send us for training, it would help us address these challenges more effectively.*

### **Lack of specialists**

The lack of specialists refers to the absence of IAs who possess the advanced, field-specific, or technical expertise required to conduct specialised audits. These include areas such as Information Technology (IT) audits, clinical or health service audits, and complex systems that require in-depth knowledge. Most IAs are generalists, which limits the quality and depth of audits in complex areas.

This skills gap can hinder the quality and depth of audits, especially when evaluating technical operations or systems that demand expert understanding. P#13 affirmed the challenge, noting the impact on audit quality. Without access to specialists, IA teams may struggle to identify risks, interpret complex data, or provide meaningful recommendations. This not only affects the credibility of audit findings but also increases reliance on external parties or management, potentially compromising the independence and objectivity of the audit.

Participants highlighted that the shortage of specialists in the Internal Audit unit limited their capacity to conduct thorough audits in specialised technical fields. P#3 emphasised that while some IAs hold positions such as IT Audit Manager, they did not possess the essential IT specialist qualifications needed to manage and handle complex audits successfully. Some excerpts from the participants were as follows:

*P#3 said: We don't have specialists, for example, with IT audit, we have an IT audit manager, but he's not an IT specialist.*

*P#13 affirmed: There is a serious shortage of specialists within the Internal Audit unit. Most of us are generalists, and that limits the depth of our audits, especially in technical areas like IT, health systems, and forensic audits.*

### **Professionalisation of the IAF**

Professionalisation of the IAF refers to the process of establishing Internal Auditing as a recognised and respected profession through the development and enforcement of standards, qualifications, ethical codes, and continuous professional development. It involves formal education and certification, such as obtaining credentials like Certified Internal Auditor (CIA).

P#3 highlighted that the lack of professionalisation within the IAF affected the credibility and effectiveness of IA activities. They emphasised that many IAs are

appointed without having formal certifications, which undermines the professional standing of the unit.

Some excerpts from the participants were as follows:

*P#3 said: The Internal Audit is not professionalised; we only have three people with designations out of sixteen. People get appointed, and then that's a done deal. There is nothing that is forcing you to be qualified. Professionalisation is an issue for me.*

The findings obtained from this section confirm that the IAF in the MPDoH faces significant challenges that hinder its independence and objectivity. Inadequate resources, specifically a limited budget and a shortage of personnel, significantly hinder the independence and objectivity of the IAF within the MPDoH. IAs consistently reported that insufficient financial support and understaffing were major barriers to effectively carry out their responsibilities. These findings align with existing literature, which consistently identifies resource constraints as a primary challenge to the effectiveness of internal audits. Veledar, Gadžo and Bajrić (2024), along with Shaban and Barakat (2023), emphasise that a shortage in financial resources and skilled personnel directly compromises the ability of IAs to fulfil their roles. Similarly, Sulaiman, Na'im Kamarudin and Shahimi (2022) found that IA resources enhance the effectiveness of the IAF, a sentiment that resonated in this study, where IAs indicated that insufficient resources, such as limited budget and a shortage of personnel, compromise independence, objectivity, and the quality of audits.

The issue of understaffing highlighted in this research aligns with the views of Petsi et al (2023), who assert that understaffing in auditing departments hinders the effectiveness of internal audits. Resonating with Kamara (2023), as well as Geqeza and Dubihlela (2024), this study confirms that inadequate resource allocation, whether in terms of human resources, budget, skilled personnel, or technological resources, undermines the IAF's ability to execute its duties and responsibilities independently and effectively.

Concerning the issue of limited access to the AC, the effectiveness of the IAF largely depends on its relationship and access to the AC, which plays a critical oversight role. According to Legodi, Coetzee and Erasmus (2025), CAE and IAF personnel should

have unrestricted access to the AC. The chair of the AC is expected to promote continuous communication with both internal and external Auditors to prevent communication barriers from undermining audit effectiveness. Similarly, Kudo and Erasmus (2024) emphasise that ACs are responsible for ensuring the overall effectiveness of IAFs. Furthermore, Geqeza (2023) asserts that the effectiveness of ACs in government departments is often compromised by ongoing and prior relationships between Committee members, Management, and political officials, which can undermine independence and objectivity.

Management interference during audits is a recurring issue that undermines the independence and objectivity of the IAF within the MPDoH. Participants pointed out instances where management influences audit processes, audit scopes, and discourages the reporting of unfavourable findings. This aligns with Blessing (2024), who notes that IAs may face pressure from Senior Management to modify audit findings to present a more favourable impression of organisational performance. Similarly, Jori (2022) contends that effective Internal Auditing is reliant on Auditors having unrestricted access to information and that audit findings should remain free from managerial influence or concealment.

The persistence of such interference reflects Njagi's (2023) claim that management may attempt to influence audit outcomes for self-protective purposes. Studies by Kamara (2024), Setiawan, Rohemah and Aulia (2023), and Sreseli (2023) consistently emphasise that maintaining objectivity is crucial for safeguarding independence and ensuring that internal audits contribute significantly to governance and accountability.

The dual reporting structure also compromises the independence and objectivity of the IAF. According to the IIA (2024), a dual reporting structure is recommended, where the IAF reports functionally to the AC and administratively to the CEO or a similar position. In the context of the South African Provincial Government, this indicates that the IAF reports functionally to the AC and administratively to a high-level authority, such as the AO (Geqeza, 2023). This dual framework aims to strike a balance between independence and access to necessary organisational resources. However, research by Matshona (2020), Jori (2022), and Blessing (2024) indicates that this arrangement is frequently compromised in practice, resulting in conflicts of interest and weakened

independence. Participants in this study indicated that although the MPDoH complies with this model on a formal level, practical issues hinder its effectiveness. This perspective aligns with Mifsud's (2023) statement that the Independence of IAs holds significant value only when backed by a supportive organisational culture. IAs who report directly to Senior Management rather than the Board or AC may encounter difficulties in maintaining independence and objectivity.

This is consistent with findings from Shakarboyevich (2025) and Jori (2022), who emphasise that IAFs should report to an independent AC rather than to direct Management. This shows that structural weaknesses and dependency on Management pose risks to objectivity and generate conflicts of interest. This reporting structure compromises their capacity to provide unbiased assessments. This is supported by Blessing (2024), who states that IAs may encounter pressure from Senior Management to modify audit findings or recommendations to present a more positive assessment of the organisation's performance. This situation can compromise their independence and the integrity of their work.

The study further confirmed that the IAF in the MPDoH faces challenges to its independence and effectiveness due to insufficient protection. Calvin (2021) contends that adherence to the IA core principles empowers Auditors to resist intimidation, thereby safeguarding the effectiveness of the IAF. However, research conducted by the IIA SA revealed that victimisation and intimidation are prevalent in the profession, with Auditors often reporting pressure to conceal findings, facing job insecurity, and in extreme cases, fearing for their lives (Jori, 2023; IIA SA, 2019).

The risks are not merely theoretical; high-profile cases such as the shooting of the SABC Chief Audit Executive due to his anti-corruption stance (CFO South Africa, 2019) highlight the physical risks faced by Auditors. Similarly, Nathan (2020) notes that IAs are leaving the profession due to a lack of protection by the IIA SA when they were victimised. Furthermore, the Ekurhuleni Municipality CAE was recently shot in his car (Chabalala, 2025).

The findings confirmed that the IAF in the MPDoH faces significant challenges due to a lack of training in expertise or service delivery audits. Participants highlighted that

while IAs are generally competent in compliance and financial audits, they lack the technical knowledge required to assess complex operational areas independently. This forces Auditors to rely on management guidance, which can compromise their independence and limit their ability to identify and resolve issues effectively.

The lack of professional development in service delivery auditing aligns with literature emphasising the importance of continuous training and capacity building for IAs (IIA, 2024; Shaban & Barakat, 2023). Similarly, Abdulazeez and Oyedokun (2025) note that inconsistent engagement with clients, delays in reporting, and a lack of industry-specific expertise hinder the quality of audit service delivery, highlighting the need for continuous professional development. Additionally, Lois, Drogalas, Karagiorgos and Tsikalakis (2020) report a significant shortage of specialised skills in internal audits, particularly in emerging technical areas, which further undermines the effectiveness of Auditors. Without targeted and regulated training programmes, Auditors are unable to fully exercise their assurance and advisory roles, particularly in specialised areas such as health systems and technical operational audits.

The lack of specialists in the MPDoH IAF is another challenge that hinders independence and objectivity. Participants highlighted a lack of specialists for conducting expertise-driven audits, which limits the ability of IAs to assess complex operational areas independently and compromises the effectiveness of audits. These findings align with Christ, Eulerich, Krane and Wood (2021), who emphasise that IA research remains limited and highlight staffing and personnel development, IT, and emerging audit approaches as critical areas requiring attention.

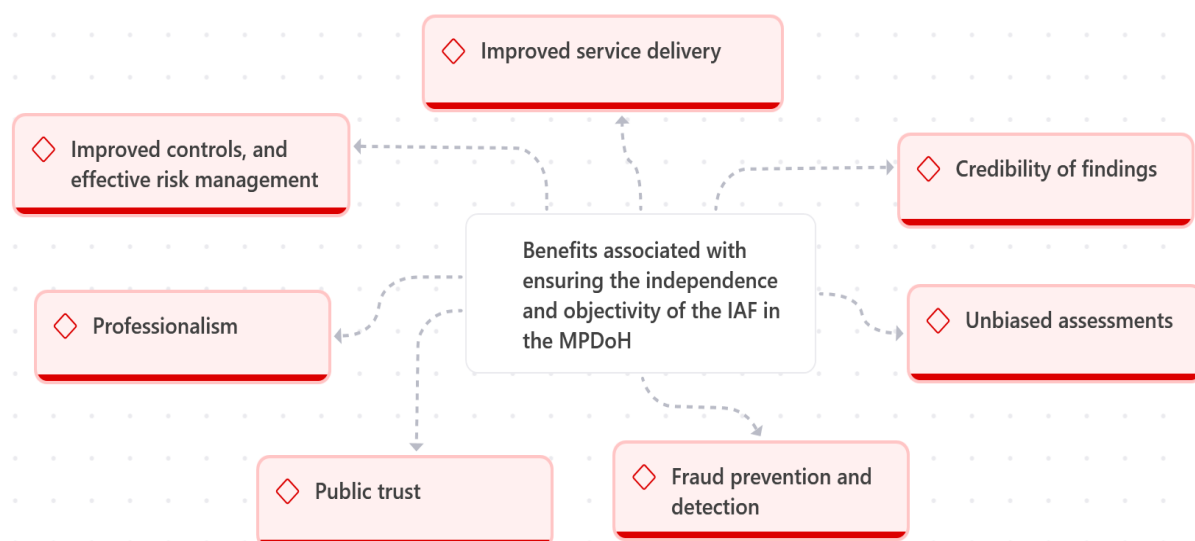
Both the literature and the MPDoH experience indicate that addressing these gaps through structured professional development, continuous training, and enhanced staffing is essential to strengthening the independence, objectivity, and overall effectiveness of IAFs. The findings of this study also align with Griffith (2020), who highlights the critical role of specialists in auditing, particularly in complex areas such as fair value assessments. Griffith observes that Auditors often rely on specialists to provide technical expertise, yet challenges arise when Auditors' perceived professional jurisdiction leads them to override or constrain specialists' contributions.

Participants also raised concerns about the lack of professionalisation of the IAF. Ali

and Akter (2023) emphasise that IAs must possess the requisite skills to effectively carry out their duties, uphold independence, and deliver unbiased assessments. Therefore, competencies encompass not just technical expertise but also professional abilities and the capacity to assess and handle risks, enabling them to provide meaningful suggestions for enhancing the organisation. The literature aligns closely with the conclusions drawn by the MPDoH participants. These observations underscore the pressing need to enhance the professional standards of the IAF within the MPDoH through organised training, mandatory certifications such as CIA, and ongoing development programmes, in alignment with the recommendations from the IIA (2024) and GIAS.

#### 5.4.2.2 Findings on research objective three

This section investigated the benefits associated with ensuring the independence and objectivity of the IAF within the MPDoH. Ensuring independence and objectivity in the IAF is critical for its effectiveness and credibility. The findings from the participants are summarised in Figure 5.8 below:



**Figure 5.8: Benefits associated with ensuring the independence and objectivity of the IAF**

According to Figure 5.8, the participants concurred that the benefits of ensuring the independence and objectivity of the IAF include improved service delivery, credibility of findings, unbiased assessments, fraud prevention and detection, public trust, professionalism, improved controls, and effective risk management.

## **Improved service delivery**

Improved service delivery involves improving the quality, efficiency, and customer satisfaction of services, especially in the public sector, while consistently meeting the needs and expectations of stakeholders. For an independent and objective IAF, this benefit is particularly significant as it enables IAs to provide unbiased evaluations regarding the efficiency of departmental operations and identify gaps or inefficiencies that may hinder service delivery.

P#7 emphasised that maintaining the independence and objectivity of the IAF enables the function to add value, enhance accountability, and contribute to the departmental in achieving its objectives. Similarly, P#1 noted that an independent IAF can identify genuine issues and risks, facilitate corrective measures, and ultimately enhance service delivery. Some excerpts from the participants are as follows:

*P#7 said: You can say you will have a value-added IAF. By doing so, you are ensuring that you have a value-added partner that would increase accountability, improve controls by testing them regularly, and give an opinion that could help the Department reach its goals and objectives. And in the end, improve delivery service. The mandated service delivery objectives.*

*P#1 affirmed: If we are independent, we can point out the real problems and risks. It helps the Department because Management can take corrective measures. It creates value when we are seen as part of the solution.*

## **Credibility of findings**

Credibility of findings refers to the trustworthiness and reliability of the audit results and conclusions. When the IAF operates independently, its findings are more likely to be accepted by stakeholders because they are perceived as unbiased and free from manipulation or influence. Maintaining independence and objectivity not only enhances the credibility of individual audit reports but also enhances the overall reputation of the IAF. A credible IAF can serve as a reliable source of assurance for management, the AC, and other stakeholders, thereby increasing trust in decision-making and organisational controls. It also facilitates timely corrective actions, as stakeholders are more likely to respond to findings that are perceived as unbiased and substantiated by evidence.

P#2 highlighted that maintaining independence enhanced the credibility of audit findings, which promotes accountability, supports effective risk management, and contributes to improved governance. P#5 emphasised that objective and independent findings enabled management to implement recommendations confidently, ensuring that the objectives of the organisation are achieved. Some excerpts from the participants are as follows:

*P#2 said: Independence enhances the credibility of findings. The IAF operates independently in its findings, which in turn promotes and enhances accountability, supports effective risk Management, and leads to improved governance.*

*P#5 said: If we meet our audit objectives as an Internal Audit function, then it cascades down to the objectives of the entire organisation. So, it goes to say that if I do raise findings, issue a report, at least I'm independent and objective, and I've spoken to the actual issue and recommended an actual recommendation that speaks to the error that draws the finding. So that will smooth things up and ensure that our objectives are met and, you know, recommendations are implemented by Management.*

### **Unbiased assessments**

Unbiased assessments are fair, impartial evaluations of an organisation's operations, controls, and risks. They are not influenced by personal relationships, internal politics, or external pressure. When the IAF maintains independence and objectivity, it ensures that assessments are based exclusively on evidence and professional judgement.

This strengthens the credibility of audit findings, facilitates clear decision-making, and fosters trust among stakeholders in the auditing process. Unbiased assessments also enable the identification of risks and control weaknesses that might be overlooked or minimised due to internal and external pressures. Providing unbiased assessments enables the IAF to offer valuable and constructive recommendations that promote organisational enhancement, strengthen governance, and protect public resources.

P#2 emphasised that the importance of independence and objectivity is crucial for conducting unbiased assessments. Similarly, P#5 pointed out that being free from undue influence enables the IAF to evaluate issues accurately, provide valuable

recommendations, and ensure that the organisation's objectives are supported. Some excerpts from the participants are as follows:

*P#2 said: Ensuring Independence and objectivity brings significant benefits to the IAF, it allows for unbiased assessments and ensures that the IAF is free from undue influence or bias.*

*P#5 said: If we meet our audit objectives as an Internal Audit function, then it cascades down to the objectives of the entire organisation. So, it goes to say that if I do raise findings, issue a report, at least I'm independent and objective. I've provided an unbiased assessment that speaks directly to the actual issue and recommended a meaningful solution that addresses the error of the finding. So that will smooth things up and ensure that our objectives are met and, you know, recommendations are implemented by Management.*

### **Fraud prevention and detection**

Fraud prevention and detection refers to an organisation's ability to proactively identify and mitigate the risk of fraudulent activities, as well as detect fraud when it occurs. An independent and objective IAF plays a crucial role in this by assessing internal controls to ensure they are strong enough to prevent and detect fraud.

When IAs operate without influence or bias, they can comprehensively investigate potential red flags and provide early warnings to management and oversight bodies in advance. Independence enables IAs to evaluate all levels of the organisation, including Senior Management, without fear of retaliation, while objectivity ensures that findings and recommendations are based solely on evidence. Consequently, a credible and independent IAF strengthens the ethical standards of the organisation, enhances accountability, and minimises financial losses related to fraud.

P#6 highlighted that independence and objectivity enable IAs to investigate fraud indicators confidently and accurately report their findings, even if senior officials are involved. P#12 affirmed that these attributes are crucial in identifying red flags early and recommended corrective actions to prevent the hiding of misconduct and promote transparency within the Department. Some excerpts from the participants are as follows:

**P#6 said:** *When Internal Auditors are independent and objective, it becomes easier to identify irregularities without fear or favour. Independence allows us to investigate fraud indicators freely, even if they involve Senior Management. Objectivity helps us to assess evidence-based on facts and not personal relationships or external pressure. If we lose that independence, then fraud can easily go undetected because people will be afraid to expose wrongdoing.*

**P#12 affirmed:** *Independence and objectivity are very important because they allow Internal Auditors to investigate and report fraud without interference. As Auditors, when we work freely and without influence from management, we are able to identify red flags early and recommend corrective actions before the situation escalates.*

## **Public trust**

Public trust refers to the confidence that stakeholders such as citizens, customers, investors, or oversight bodies have in an organisation's integrity, transparency, and accountability. An independent and objective IAF strengthens this trust by proving that internal controls, financial reporting, and governance processes are credible and free from manipulation or bias. A trusted IAF enhances the reputation of the organisation and fosters stakeholder confidence that public funds are utilised efficiently and responsibly. This trust not only enhances collaboration between Auditors and management but also assures the public and oversight bodies that the department is dedicated to accountability and effective governance.

P#3 highlighted that the independence and objectivity of the IAF directly influence the level of trust that management, the AC, and external stakeholders have in audit reports. Similarly, P#8 affirmed that when IAs are seen as impartial professionals, their work becomes reliable and their audit reports are trusted by management, which creates a foundation for making informed decisions and effective risk management. Some excerpts from the participants are as follows:

**P#3 said:** *If we're independent, we will be trusted by the public and management, our findings and recommendations will always be implemented by management. Relationships with any external stakeholder will improve. Risks will be managed well within the Department, and Management will rely on the information that we give them when making decisions.*

*P#8 affirmed: The Independence of the IAF ensures that audit reports are trusted by Management, the Audit Committee, and external stakeholders, and objectivity assures users that findings and recommendations are free from bias or undue influence.*

## **Professionalism**

Professionalism in the context of Internal Auditing means adhering to high standards of conduct, competence, and ethics. An independent and objective IAF promotes professionalism by ensuring that IAs conduct their work in accordance with the recognised IIA Standards. When IAs maintain independence and objectivity, they demonstrate credibility and ethical behaviour, which are essential elements of professionalism. These qualities ensure that audits are carried out thoroughly, findings are supported by evidence, and recommendations are fair and unbiased. Embodying professional behaviour and adhering to ethical principles enables the IAF to elevate its significance as a trusted provider of assurance and advisory services.

P#4 expressed that independence and objectivity are essential components of professionalism within the IAF. The participant emphasised that when IAs are able to perform their duties without interference, it reflects integrity, fairness, and commitment to quality work. Some excerpts from the participants are as follows:

*P#4 said: It demonstrates professionalism. I think it demonstrates that we are a fair unit; we are unbiased. If you are independent, you are objective, you are promoting professionalism, and you're promoting quality. You can demonstrate that we are a unit that is fulfilling the purpose of Internal Audit, which is to assist Management and assist the organisation overall. Independently, free from any bias and any influence, we demonstrate our independence in the Department, our standing within the Department.*

## **Improved controls, and effective risk management**

Improved controls refer to the strengthening of internal systems and procedures that safeguard assets, ensure accurate reporting, and promote operational efficiency. Effective risk management means identifying, assessing, and mitigating risks that could impact the organisation's objectives. An objective IAF supports this by providing independent insights into emerging and existing risks.

P#11 highlighted that maintaining the independence and objectivity of the IAF plays a significant role in strengthening internal controls and improving risk management practices within the organisation. When IAs operate without undue influence, they can provide accurate, evidence-supported assessments of control systems and identify weaknesses before they escalate into significant issues. P#14 added that an independent and objective IAF not only strengthens internal controls but also builds public confidence and enhances risk identification within the Department. Some excerpts from the participants are as follows:

*P#11 said: It contributes to improving the management of risks in the department, while also providing assurance that audit results are unbiased and trustworthy. It also ensures that the organisation's governance processes are functioning effectively. Lastly, enabling the early detection of issues and ultimately improving internal controls. I think those are the benefits of an independent and objective IAF.*

*P#14 said: IAF provides assurance and advisory services in the Department. Ensuring that internal controls designed by management are implemented. An independent and objective IAF increases trust from the public at large and also assists in the risk identification process.*

The findings obtained from this section confirm that there are several benefits associated with ensuring the independence and objectivity of the IAF. The participants identified service delivery as one of the benefits of an independent and objective IAF. This aligns with the AGSA 2023 report, which highlighted issues of political instability that resulted in delayed decision-making on important strategic and operational matters, negatively affecting service delivery and delayed consequence management processes (AGSA, 2023). The participants also linked the independence and objectivity of the IAF to broader organisational outcomes. This aligns with literature that emphasises the role of independence in enhancing organisational effectiveness (IIA, 2025; Geqeza & Dubihlela, 2024).

The credibility of audit findings is one of the benefits associated with ensuring the independence and objectivity of the IAF. When Auditors operate independently and objectively, their assessments are trusted by stakeholders and are more likely to be accepted, as they are seen as free from manipulation or undue influence. This aligns

with the literature, which underscores the critical role of independence and objectivity in establishing credible audit outcomes. As Sreseli (2023) notes that objectivity and independence are indispensable principles that underpin the credibility, effectiveness, and value of IA. Therefore, ensuring that the IAF maintains independence and objectivity not only strengthens stakeholder confidence but also enhances organisational governance, accountability, and the overall effectiveness of audit processes.

The participants highlighted that independence empowers them to identify the actual problems and risks. This aligns with the literature, which views independence as a fundamental requirement for professional objectivity and unbiased reporting (IIA, 2025; Njagi, 2023). Numerous participants emphasised that independence leads to audit findings that are more likely to be implemented by Management, thereby strengthening internal controls, governance processes, and risk Management, consistent with the conclusion that aligns with the findings of Sreseli (2023) and Gegeza and Dubihlela (2024).

Azinogo and Erasmus (2025), highlighted that independence and objectivity of the IAF are essential for strengthening good governance, transparency, and accountability in the public sector, and Auditors can deliver reliable assessments. Studies across various contexts (Maina & Musau, 2024; Osagioduwa, 2023; Njagi, 2023) agree that independence is essential for credibility, improved compliance, fraud detection, improved risk Management, and trust among stakeholders. These insights highlight that independence and objectivity of the IAF not only enhance audit quality but also help in combating corruption, protecting assets, and ensuring sound decision-making.

The independence and objectivity of the IAF play a crucial role in fostering public trust and confidence in an organisation. By providing impartial assurance on operational efficiency, reliability of reporting, compliance with laws and regulations, safeguarding of assets, and adherence to ethical standards, the IAF strengthens stakeholder confidence in both the department and the broader public sector systems. This is emphasised by the IIA (2024), which notes that Internal Auditing contributes to an organisation's overall stability and sustainability by providing assurance on its operational efficiency, the reliability of reporting, compliance with laws and/or regulations, the safeguarding of assets, and the promotion of an ethical culture. This, in turn, fosters public trust and confidence in the organisation and the broader systems

of which it is a part. The participants affirmed that the IAF's independence and objectivity ensure that audit findings are credible, actionable, and trusted by management, stakeholders, and the public.

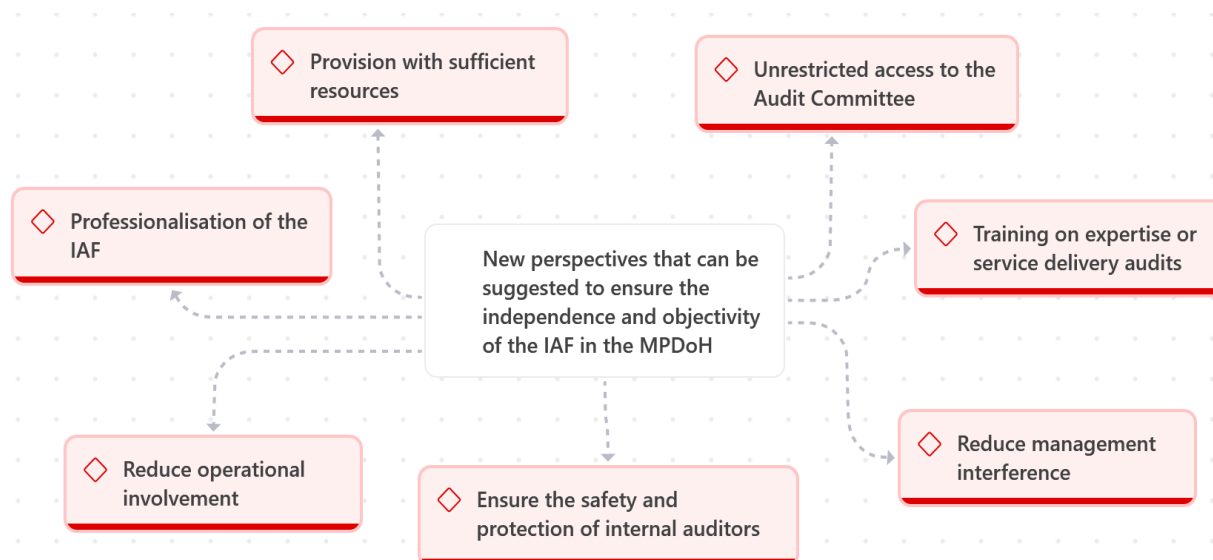
Participants also pointed out benefits related to professionalism. Findings from Rialdy, Sari, Hani, Jufrizen and Irfan (2023) confirm that the ethical conduct of Auditors is influenced by their skills and professionalism. Reflecting Ali and Akter (2023), who found that unbiased IAFs enhance stakeholder trust. A view supported by Lazarus et al (2021), who described Internal Auditing as an early warning system that identifies errors and rectifies them prior to external audits. The prevention and detection of fraud and corruption emerged as another prominent theme. This is consistent with the findings of Kusumah and Pranoto (2023), who assert that independent Auditors are better equipped to detect fraud and irregularities without fear and retaliation, which aligns with Sreseli's (2023) perspective that independent IAFs are crucial in ensuring adherence to laws and regulations.

Maintaining the independence and objectivity of the IAF in provincial governments significantly enhances risk management and compliance. Participants in this study highlighted that when IAs operate independently, they are able to objectively assess internal controls, identify gaps, and recommend measures to strengthen organisational processes. Several studies support these findings. Ali and Akter (2023) and Sreseli (2023) emphasise that the independence of the IAF allows Auditors to identify and assess risks without conflicts of interest, which is crucial for organisations to proactively manage risks, safeguard assets, and ensure regulatory compliance. Furthermore, Gegeza and Dubihlela (2024) found that in the public sector, recognising the IAF's independent role enhances governance, risk management, and Internal control processes. When Auditors are not influenced by management, they can effectively evaluate internal controls against public sector standards and legislation, thereby improving compliance and risk management. Azinogo and Erasmus (2025) also note that the IAF is essential in conducting independent assessments of risk management effectiveness, which is critical in provincial governments where public accountability is paramount.

#### **5.4.2.3 Findings on research objective four**

The effectiveness of the IAF within the MPDoH is fundamentally dependent on its ability to operate independently and objectively. This section explores new

perspectives and practical approaches suggested by the participants to reinforce the independence and objectivity of the IAF, which include sufficient resources, unrestricted access to the AC, Training on expertise or service delivery audits, reducing management interference, safety and protection of IAs, reducing operational involvement, and professionalisation of the IAF. The findings from the participants are summarised in Figure 5.9 below:



**Figure 5.9: New perspectives that can be suggested to ensure the independence and objectivity of the IAF**

According to Figure 5.9, the participants indicated that new perspectives to ensure the independence and objectivity of the IAF include providing the IAF with sufficient resources, unrestricted access to the AC, training on expertise or service delivery audits, reduce management interference, ensure the safety and protection of IAs, reduce operational involvement and Professionalisation of the IAF.

### **Provision with Sufficient Resources**

In the context of the IAF, sufficient resources refer to the adequate availability of personnel and the budget necessary for the IAF to carry out its responsibilities effectively, independently, and objectively.

P#11 strongly emphasised that maintaining the independence and objectivity of the IAF requires the provision of sufficient resources, which include sufficient budget and staffing. P#7 emphasised the importance of management support and adequate

resourcing. Reliance on management for sufficient resources undermines the capacity of the IAF to execute its audit plan objectively and may expose it to undue influence or pressure from those being audited.

Participants also mentioned that sufficient resources would enable IAs to conduct audits comprehensively, adhere to deadlines, and enhance the overall quality of assurance and advisory services. They contended that appropriate funding and personnel would enhance auditor morale, professional development, and retention, consequently strengthening the audit capabilities and credibility of the department.

To safeguard independence, P#14 recommended that the AC should play a more prominent role in reviewing and approving the budget of the IAF instead of management. This change would help avoid conflicts of interest and ensure that IAs can perform their duties without concerns emanating from insufficient resources. Some excerpts from the participants are as follows:

*P#11 said: The IAF should be funded with a sufficient budget and maintain appropriate staffing levels to ensure effective operation.*

*P#7 said: Buy-in from Management is needed, together with proper resourcing, without having to beg for money or staff.*

*P#14 said: The Audit Committee should be the one requesting the IAF budget from Management in order to maintain Independence and objectivity.*

### **Unrestricted access to the AC**

Unrestricted access to the AC is a cornerstone of ensuring the independence and objectivity of the IAF. This means that IAs must be able to communicate directly and confidentially with the AC without interference from management. Participants emphasised that unrestricted access to the AC is crucial for maintaining the independence and objectivity of the IAF. They noted that direct and unrestricted communication between IAs and the AC facilitated transparent reporting of audit findings, concerns, and recommendations without any influence or interference from management. This access ensures that IAs can confidentially raise critical issues or risks and seek guidance or support from the AC without the risk of retaliation.

P#3 emphasised that access to the AC should not be restricted only to management or the CAE. Similarly, P#4 affirmed that all IA personnel should have appropriate levels

of engagement with the AC, particularly during important discussions such as inductions, risk assessments, and audit planning meetings. This inclusive approach would promote transparency, accountability, and foster a more robust audit culture within the department. Some excerpts from the participants are as follows:

***P#3** said: The Audit Committee accessibility should not be limited to the executive because independence comes from the unit, not just one person. Internal Audit staff must be part of the induction in the Audit Committee; it mustn't be only one person representing Internal Audit.*

***P#4 affirmed:** Like I said, we do have an Audit Committee. We should have access, and it's not supposed to be just limited to managers and the CAE. It should be from the Internal Audit point of view. Literally, from every level within the Internal Audit team, everyone should have full access.*

### **Training on expertise or service delivery audits**

In the field of Internal Auditing, expertise or service delivery audits focus on evaluating the quality, efficiency, and effectiveness of services provided by MPDoH. These audits extend beyond financial compliance to assess whether services meet established standards, stakeholder expectations, and strategic objectives.

P#12 highlighted that training focused on expertise or service delivery audits is essential for improving the skills, confidence, and effectiveness of IAs within the MPDoH. The participant further explained that most IAs have backgrounds in accounting or financial auditing, which often do not provide them with the specialised knowledge required to evaluate complex service delivery areas, such as clinical operations, pharmaceutical management, or public health programmes. Without adequate and relevant training, IAs may rely excessively on management for technical explanations, which compromises both their independence and objectivity

P#11 affirmed the need for relevant training and professional development, emphasising that it would enhance competency and performance. The participant emphasised that tailored training programmes, especially in areas such as healthcare processes, service delivery standards, and risk assessment, would empower IAs to conduct more insightful and reliable audits. This would also mitigate the risks of misinterpreting technical data and enhance the overall quality of assurance provided to the department. Some excerpts from the participants are as follows:

*P#12 said: As Internal Auditors, we need to be trained before auditing areas outside our expertise; otherwise, we can easily be misled or make incorrect assessments. Auditors should be sent to the courses they need. For instance, our specialty requires us to be safe in clinical environments where we currently lack knowledge. Most Auditors are Accountants, yet we are expected to audit areas such as the Pharmacy without having received relevant training. Service delivery-related training, provided before undertaking such audits, would assist Auditors in performing their work more effectively.*

*P#11 affirmed: Relevant training and professional development opportunities should be provided to all personnel to enhance competency and performance.*

### **Reduce management interference**

Reducing management interference refers to minimising the influence or control that management may exert over the IAF in ways that could compromise its independence, objectivity, or integrity. IAs must be free to plan and execute audits independently and report findings without censorship or pressure.

Participants strongly emphasised that reducing management interference is essential to safeguard the independence and objectivity of the IAF within the MPDoH. P#1 highlighted that when management exerts influence over audit activities such as determining audit scope, guiding focus areas, or discouraging the inclusion of sensitive deterring the inclusion of sensitive findings, it compromises the credibility and effectiveness of the Internal Audit process.

To address this, P#13 recommended enhancing governance structures to support the direct reporting of the IAF to the Ac while reducing management's administrative influence. The participant further suggested that management's responsibilities should be limited to facilitating logistics and addressing audit recommendations, rather than influencing the audit process and approving the budget. Incorporating independence into departmental policy frameworks and ensuring alignment with legislative and regulatory frameworks were also considered long-term solutions. Some excerpts from the participants are as follows:

*P#1 said: And also with the issue of interference, sometimes when you're going in a certain direction, then you are being told to leave out this and that. So,*

*minimising Management interference can assist us. Management must allow us to do our job and only come in when we are reporting.*

**P#13** said: *One effective way to minimise management interference is to institutionalise audit independence by embedding it into the organisation's governance framework. This can be achieved by ensuring that the IAF reports to the Audit Committee, not to executive management. The Audit Committee should approve the budget, protecting Auditors from undue influence.*

## **Ensure the safety and protection of IAs**

In the Internal Auditing environment, safety and protection refer to the measures and safeguards put in place to ensure that IAs can perform their duties without fear of retaliation, intimidation, or harm. Ensuring the safety of Auditors is essential for maintaining their independence, objectivity, and the overall integrity of the audit process.

P#1 emphasised the lack of protection for IAs. Ensuring the safety and protection of IAs is essential for preserving their independence and objectivity. P#8 pointed out serious protection concerns, highlighting instances of threats. IAs frequently operate in sensitive and high-risk environments where uncovering fraud, corruption, and maladministration can trigger hostility or threats from those involved. In the absence of formal protection mechanisms, IAs may feel unsafe, resulting in fear, reluctance, or even self-censorship when reporting irregularities.

P#1 further highlighted that for the IAF to operate effectively, there must be institutionalised safeguards such as whistle-blower protection policies, confidential reporting channels, and clear backing from Senior Management and the AC. These mechanisms would enable IAs to carry out their responsibilities without fear of victimisation. They also emphasised the importance of collaborating with law enforcement stakeholders to enhance physical and professional safety during high-risk investigations. Some excerpts from the participants are as follows:

**P#1** said: *We are not protected. We need protection to do our work without any fear, we need protection mechanisms.*

**P#8** affirmed: *Protection is a serious concern. I've personally faced threats after exposing fraudulent activities. As Internal Auditors, we need strong protection*

*mechanisms because when you uncover fraud, you're dealing with individuals who may go to extreme lengths to conceal their actions.*

### **Reduce operational involvement**

Reducing operational involvement means ensuring that Auditors do not participate in the day-to-day activities or decision-making processes of the departments they audit. This separation is essential to maintain the independence and objectivity of the IAF.

Maintaining a clear and distinct separation between auditing and operational functions enables IAs to evaluate processes, controls, and risks objectively. This separation ensures that audits provide an unbiased assessment of departmental effectiveness and internal controls, without conflicts of interest arising from previous involvement in operational decisions.

Participants emphasised the importance of reducing operational involvement to preserve the independence and objectivity of the IAF. P#13 noted that when IAs become involved in day-to-day operations or the decision-making processes, their impartiality could be compromised, and audit findings may be influenced, whether intentionally or unintentionally, by their involvement in management duties. Some excerpts from the participants are as follows:

***P#13 said:** We must minimise our involvement in the day-to-day operations of the Department. As Internal Auditors, our role is to provide independent assurance not to participate in or influence operational decisions.*

### **Professionalisation of the IAF**

Professionalisation of the IAF refers to the process of enhancing the skills, standards, and credibility of IAs to ensure they deliver high-quality, independent, and objective assurance services. This involves aligning the IAF with recognised professional standards, such as those set by the IIA, and investing in continuous training, certification, and ethical conduct.

Professionalisation of the IAF also strengthens ethical conduct and compliance with audit standards, which minimises the risks of bias or undue influence. Participants noted that prioritising the mandate of professional certifications, such as the CIA, and establishing structured career development pathways ensures that IAs possess the necessary knowledge, skills, and authority to perform their duties independently and

objectively. A professionalised IAF is consequently regarded as more respected within the organisation and is better positioned to add value to governance, risk management, and Internal control processes.

P#3 highlighted that the professionalisation of the IAF is essential for strengthening its independence, objectivity, and overall effectiveness. The participant further emphasised the mandatory professional certifications for IAs, stating that when IAs attain professional certifications and adhere to recognised professional standards, the credibility of their work improves, allowing them to deliver high-quality assurance and advisory services more effectively. Some excerpts from the participants are as follows:

***P#3** said: If we want Internal Audit to be taken seriously, we need to professionalise the function. That means hiring qualified Auditors, investing in continuous training, and aligning with international standards. It should be mandatory for Internal Auditors to hold professional certifications such as the CIA.*

Findings from this section indicate that participants suggested that providing sufficient resources is essential to strengthen the independence and objectivity of the IAF in the MPDoH. Participants emphasised that insufficient resources hinder the IAF's ability to fulfil its mandate effectively and deliver credible audits. According to the IIA (2024), the CAE must evaluate whether IA resources are sufficient to achieve the Internal Audit plan. If resources are inadequate, the CAE is required to develop a strategy to obtain the necessary support and inform the Board about the impact of any shortfalls, as well as the measures to address them. This aligns with Jori's (2023) recommendations, which emphasise that top management should support IAFs by providing sufficient resources and ensuring the implementation of audit recommendations. Ensuring adequate resources enables the IAF to operate independently and objectively, conduct thorough audits, and provide value-added findings that enhance governance, accountability, and organisational performance.

Another finding from this section, in relation to unrestricted access to the AC, concurs with that of Legodi (2025), who affirms that unrestricted communication with the AC is essential for maintaining auditor independence. Participants emphasised that ACs should play a more active and visible role, which includes ensuring direct and unrestricted access to IAs and protecting them from interference. However, Geqeza

(2023) points out that the effectiveness of ACs in government departments is often compromised by relationships among AC members, Management, and political officials. These can weaken the AC's ability to protect Auditors. Therefore, while the AC is widely regarded as a crucial mechanism, its success depends on minimising conflicts of interest.

Training on expertise and service delivery audits was also suggested by the participants. Continuous professional development is also a strategy to ease the challenges faced by the IAFs. Djogo (2023) supports this strategy, suggesting that frequent training programmes are an essential strategy for developing human resources for IAs. Training not only improves technical skills but also includes a thorough understanding of audit techniques and audit standards. Matshona (2020) emphasised that professional certifications such as CIA and CISA, and qualifications are crucial for demonstrating the competency of Auditors.

Furthermore, in their study, Zaynuri and Kuntadi (2025) highlight the notion that the objectivity of Auditors must not be compromised by Management influence or internal business interests. In the same view, Abdelrahim and Al-Malkawi (2024) affirm that an independent IAF creates an objective environment and facilitates the communication of Internal Audit findings without any influence from auditees.

Ensuring the safety and protection of IAs is essential for maintaining the independence and objectivity of the IAF. When Auditors feel threatened or unsupported, their ability to report findings truthfully may be compromised (Jori, 2022). In the same view, Razali et al (2023) affirm that IA threats occur in several forms and can be managed and minimised but not eliminated. Operational involvement, such as participating in daily operations, can impair independence. To mitigate this, the IAF should maintain a clear separation from operational roles. This resonates with Jiang (2023), who indicated that when IAs offer advice on strategies or operations, they encounter self-review threats, evaluating their own prior recommendations and advocacy threats by supporting management's viewpoints, which may lead to prioritising managerial interests over objective reporting.

Findings from the study indicate that participants suggested reducing IAs' involvement in operational or advisory tasks as a way to strengthen the independence and objectivity of the IAF in the MPDoH. Role confusion occurs when IAs undertake

activities that intersect with management duties, which can compromise their ability to provide unbiased assurance. According to Blessing (2024), dual roles may undermine independence because Auditors might later be required to evaluate activities, they helped design or execute. Similarly, Jiang (2023) highlights that Auditors involved in advisory roles face self-review threats. They must assess their own prior recommendations, and advocacy threats, where they support management's viewpoints, potentially prioritising managerial interests over objective reporting. Such factors can influence auditor judgement, leading Auditors to tell management what they want to hear and reducing the honesty, transparency, and consistency necessary for high-quality audits. By limiting operational involvement, the IAF can maintain behavioural objectivity and ensure that its assurance function remains credible, independent, and capable of providing value-added assessments to the organisation.

The issue of professionalisation of the IAF, participants emphasised that the absence of formal qualifications, structured training, and continuous professional development limits Auditors' ability to uphold independence and deliver unbiased assessments. Ali and Akter (2023) highlight that IAs require not only technical expertise but also professional competencies, including the capacity to assess and manage risks effectively, in order to provide meaningful recommendations that enhance organisational performance. The MPDoH participants' observations align with this literature, reinforcing the need to strengthen the professional standards of the IAF. Enhancing professionalisation involves implementing organised training programmes, requiring mandatory certifications such as the CIA, and fostering ongoing development initiatives, consistent with recommendations from the IIA (2024) and the GIAS. Such measures are essential to equip Auditors with the knowledge, skills, and professional judgement necessary to perform independent and objective audits effectively, thereby increasing the credibility and value of the IAF within the department.

## **5.5 CHAPTER SUMMARY**

This chapter provided an overview of the findings derived from the document analysis and interviews conducted with the MPDoH IAF. The document review addressed the first objective of the study. Interviews were conducted both face-to-face and telephonic; they were recorded for accuracy and involved a total of fourteen participants. The study also presented participants' biographical details, including

gender, age group, years of experience, and highest qualification. Responses to the research questions were illustrated using ATLAS.ti network diagrams. These diagrams were used to present themes and categories in alignment with the study's objectives. The findings were further interpreted and discussed by corroborating them with the literature review findings. The following chapter outlines the conclusions and recommendations.

## **CHAPTER 6**

### **SUMMARY OF FINDINGS, CONCLUSIONS, AND RECOMMENDATIONS**

#### **6.1 INTRODUCTION**

The previous chapter presented the analysis and discussion of the non-empirical and empirical findings to determine whether the study objectives were achieved. This chapter summarises the key findings, draws conclusions to demonstrate how the objectives were addressed, outlines the limitations and delimitations of the study, and provides recommendations for future research. The summary of the study is subsequently presented.

#### **6.2 SUMMARY OF THE STUDY**

The aim of this study was to investigate the factors influencing the independence and objectivity of the IAF in the MPDoH. The summary of findings is based on non-empirical document review and empirical evidence, the review of existing literature, and responses provided by the participants through the data collection phase, who participated in individual interviews. These objectives were established to better understand the factors that affect the independence and objectivity of the IAF within the MPDoH. The overview of how the chapters were structured to achieve the objectives presented below.

#### **6.3 THE STUDY OBJECTIVES ADDRESSED**

Four research objectives were formulated for this study. The first objective, which was non-empirical, was to identify the existing legislative and regulatory frameworks that support the independence and objectivity of the IAF in the MPDoH. This was achieved through a document review of relevant frameworks that govern the IAF. The remaining three objectives were:

- to identify the challenges that hinder the independence and objectivity of the IAF in the MPDoH.
- to determine the benefits associated with ensuring independence and objectivity in the IAF; and
- to suggest new perspectives on how the independence and objectivity of the IAF can be strengthened.

These empirical objectives were addressed through the collection and analysis of qualitative data obtained from participants. Other topics outlined in this chapter include the delimitations of the study, a methodological overview, the significance of the study, definitions of key terms and concepts, and a chapter overview.

## **6.4 SUMMARY OF CHAPTERS**

**Chapter 1:** introduced the study by contextualising the role of the IAF within the MPDoH, presenting the problem statement, research objectives, methodology, delimitations, key terms, and chapter layout. The problem statement highlighted that despite the IAF's mandate to enhance transparency and accountability, the MPDoH continues to face persistent governance and service delivery challenges.

**Chapter 2:** outlined the theoretical framework underpinning the objectives of the study. This framework facilitated an analysis of the independence of the IAF and the objectivity of IAs in the public sector, with a specific emphasis on the MPDoH. It provided a comprehensive review of Agency Theory and Policeman Theory, detailing their conceptual foundations, relevance to IAF independence and objectivity, and their application within the context of the study. The Agency Theory explains the principal-agent relationship, where IAs act as agents tasked with safeguarding the interests of principals.

**Chapter 3:** presented a comprehensive review of existing literature that explored key elements related to the Independence of the IAFs and the Objectivity of the IAs within the context of the Public Sector. It examined existing legislative frameworks governing the IAFs, highlighted the challenges faced by IAFs in maintaining independence and objectivity, and outlined the benefits associated with ensuring the independence and objectivity of IAFs.

**Chapter 4:** presented the research methodology employed to investigate the independence of the IAFs and the objectivity of IAs in the MPDoH. The interpretivist paradigm was adopted, which emphasises the understanding of social phenomena from the participants' perspective. A qualitative research approach was adopted with the case study design, which enabled an in-depth exploration of the experiences and perceptions on IAs within the MPDoH. Other topics explored in the study include the research population, sampling methods, data collection techniques, and data analysis

using Thematic Analysis, supported by ATLAS. Ti. Software Version 25.

**Chapter 5:** outlined data presentation, analysis, and interpretation of the data gathered from interviews with participants. The researcher produced a report that summarised the key findings, providing a concise overview of the identified themes. Out of the 16 participants selected for the study, 14 participated, resulting in a response rate of 87.5% which is considered sufficient to draw reliable conclusions.

**Chapter 6:** offers a concise overview of the findings of the study, limitations, as well as the achievement of objectives and recommendations. The subsequent paragraph provides an overview of the important findings:

### **6.3 FULFILMENT OF RESEARCH OBJECTIVES**

The aim of this study was to assess factors influencing the independence and objectivity of the IAF. The four objectives of the study were analysed to determine whether they were achieved.

#### **Non-empirical objective**

This objective was addressed through a non-empirical investigation.

##### **6.3.1 Objective 1**

- To identify the existing legislative and regulatory frameworks for the independence and objectivity of the IAF in the MPDoH.

This objective was achieved through a non-empirical investigation involving a comprehensive review of the legislative and regulatory frameworks that guide the independence and objectivity of the IAF in the MPDoH. These frameworks include the Global Internal Audit Standards (GIAS), issued by the IIA, which serve as the global benchmark for the IA profession and emphasise the principles of independence, objectivity, and professional competence. The Public Finance Management Act (PFMA) provides the legislative foundation for financial management in the public sector and formally establishes the role of IA. Treasury Regulations operationalise the PFMA by providing further clarity on the structure and functioning of IAFs. In addition, the IAFR developed by the National Treasury offers detailed guidance on how IAFs should be structured and managed. The Public Sector Risk Management Framework

links risk management with Internal Auditing and requires IAFs to evaluate the adequacy and effectiveness of risk management systems, thereby strengthening their role in governance and accountability. The King IV Report (2016) reinforces the importance of independence and objectivity by placing IA within broader governance structures and emphasising that the IAF should provide independent assurance to both management and the governing body. Finally, the IAC establishes the purpose, authority, responsibility, scope, and independence of the IAF within the organisation.

The study revealed that while these frameworks provide clear principles and guidance to safeguard independence and objectivity of the IAF, the practical implementation within the MPDoH is undermined by weak enforcement, inadequate oversight, political and managerial interference. The IAF will be unable to fulfil its mandate as an independent assurance provider unless systemic reforms are implemented to resolve the challenges. Therefore, this objective was fulfilled by mapping the applicable legislative and regulatory frameworks and highlighting the gap between formal compliance requirements and their practical application in the departmental context.

### **Empirical Objectives 2-4**

These objectives were addressed through empirical investigation, using semi-structured interview questions with IAs.

#### **6.3.2 Objective 2**

- To identify the challenges hindering the independence and objectivity of the IAF in the MPDoH.

In fulfilment of this objective, the empirical investigation successfully identified several challenges that hinder the independence and objectivity of the IAF within the MPDoH, include inadequate resources such as limited budget and shortage of personnel, management interference during audits, restricted access to the AC, dual reporting structures, insufficient protection for IAs, lack of training on expertise or service delivery audits, lack of specialists and a lack of professionalisation of the IAF. These were the major challenges that were pointed out by the participants. Additionally, political interference, conflict of interest, and instances where IAs are assigned operational duties further compromise their independence and professional objectivity.

### **6.3.3 Objective 3**

- To determine the benefits associated with ensuring the independence and objectivity in IAF in the MPDoH.

This objective was fulfilled by highlighting the importance of the IAF's independence and objectivity in promoting transparency, accountability, and good governance within the MPDoH. The study confirmed that when IAs operate without undue influence, they are better able to provide unbiased assurance and advisory services that strengthen risk management, compliance, and internal controls. Participants also emphasised that independence and objectivity enhance the credibility of audit reports, improve stakeholder trust, and contribute to effective service delivery in the public health sector. These findings align with existing literature, which stresses that independent and objective Internal Auditing fosters confidence in governance systems and ensures that irregularities are detected and addressed in a timely manner. Therefore, the study met this objective by establishing that independence and objectivity are fundamental drivers of effective oversight and organisational performance.

### **6.3.4 Objective 4**

- To suggest new perspectives on how to ensure independence and objectivity of the IAF in MPDoH.

The study successfully addressed this objective by producing new perspectives drawn from both the empirical findings and the literature review. Recommendations included protecting the IAF from political and management interference through stronger legislative enforcement. This was meant to ensure direct access to the AC, and formalising whistle-blower protections to safeguard Auditors from intimidation and threats. Further perspectives highlighted the need for adequate resourcing, including the recruitment of skilled personnel and the provision of continuous professional development to reduce dependence on management and improve audit quality. Rotating audit assignments to minimise familiarity threats and enforcing clear separation of audit and operational duties were also identified as strategies to protect objectivity. Through these insights, the study contributed context-specific perspectives on strengthening the independence and objectivity of the IAF in the MPDoH.

## **6.4 LIMITATIONS OF THE STUDY**

Bernard (2025) affirms that acknowledging the study's limitations and delimitations is crucial for demonstrating that you have thoroughly considered the research's scope and constraints. The limitations of this study included limited financial resources and time constraints, which prevented the researcher from expanding data collection beyond a specific geographical area.

The sample was restricted to participants within the MPDoH, consisting only of IAs who took part in this study, which limited the diversity of perspectives. The reliance on a facilitator to conduct interviews caused delays in scheduling and completing the sessions, while further delays occurred as some IAs were engaged in fieldwork. Additionally, the use of recording equipment occasionally interrupted the interview process. Data were collected from IAs based at the provincial office, which means findings cannot be generalised to other departments within the MPG.

## **6.5 RECOMMENDATIONS FOR CHANGE**

Drawing on insights from the literature reviewed in Chapters 2 and 3, which examined the challenges and benefits of the IAF's independence and objectivity in the MPDoH, this study recommends the following measures to strengthen the independence and objectivity of the IAF in the MPDoH:

- The MPDoH should improve resource allocation for the IAF by prioritising adequate budgeting to address operational requirements such as technology, audit tools, and professional development. Promptly filling vacant positions is essential, and the AC should maintain final authority over IAF resources. This resourcing strategy should be informed by a 3 – 5 year plan to promote sustainability, ensure alignment with organisational objectives, and support effective delivery of the IAF's mandate.
- The MPDoH should consider co-sourcing models to enable flexible deployment of Subject Matter Experts (SMEs) in health services, data analytics, and IT security. A panel of vetted service providers should be established to provide specialised skills on a need basis, enabling the integration of experts into audit teams for specific engagements.
- The MPDoH should enhance access to the AC by creating clear engagement protocols for all IAs and ensuring that access to the AC is not only restricted to the CAE.

- The MPDoH should mitigate management interference by implementing formal mechanisms, including in-camera sessions with the AC and training managers on the role of the IAF.
- The MPDoH should implement continuous training programmes focusing on specialised expertise and service delivery audits and technical areas such as clinical services to equip IAs with the necessary skills required to effectively audit complex environments.
- The MPDoH should strengthen awareness and understanding of the IAF through the implementation of a formal IA marketing and communication strategy. This strategy should include the development of quarterly IA communication materials, the facilitation of awareness sessions for management and staff, and the dissemination of relevant governance, risk, and control issues led by the CAE.
- MPDoH should establish protective mechanisms for Auditors by introducing whistle-blower protection, safe reporting channels, and escalation protocols to address threats and intimidation.
- The MPDoH, in collaboration with the Mpumalanga Provincial Treasury and the Office of the Premier, should implement strict governance measures to prevent political interference in audit processes.
- The MPDoH should implement a rotation policy for IAs to prevent auditing areas where they previously worked or have close personal relationships. This will minimise conflicts of interest and safeguard objectivity.
- The MPDoH should appoint qualified IT audit specialists and require mandatory technical certifications for IT audit roles, and ensure access to appropriate audit technologies and data analytics tools to effectively support IT audits.
- The MPDoH should professionalise the IAF by ensuring that IAs obtain mandatory professional certifications such as CIA, CISA, and CFE to enhance competence, authority, and credibility.
- The study recommends strengthening reporting structures by ensuring that AC members are appointed through an independent and transparent process, led by the Mpumalanga Provincial Treasury or the Office of the Premier. This approach reduces management influence, enhances the credibility of the IAF, and safeguards auditor independence. Regular independence evaluations should complement this process to maintain objectivity and accountability. This recommendation reflects the evolving scope and complexity of internal auditing in

the public health sector and contributes to both theory and practice by promoting governance reforms that align with best practices in IA oversight.

## **6.6 RECOMMENDATIONS FOR FUTURE RESEARCH**

Based on the findings of this study, a further study is recommended to deepen the understanding of the factors affecting the independence and objectivity of IAFs in the public sector. Future research could expand beyond the MPDoH, include multiple provincial departments, or employ both quantitative and qualitative methods to enhance generalisability and explore the prevalence of the issues identified.

## **6.7 CONCLUSIONS**

This study aimed to assess factors influencing the independence of the IAF and the objectivity of the IAs in the MPDoH, South Africa. Findings from this study revealed that the IAF at the MPDoH faced significant challenges in maintaining their independence and objectivity. In conclusion, the study emphasises that enhancing the independence and objectivity of the IAF is not just about compliance, but a strategic necessity for improving governance, accountability, and service delivery within the MPDoH. The recommendations presented in this study aim to address both longstanding and emerging challenges, providing a clear roadmap for reform based on both literature and empirical evidence.

These findings also serve as crucial guidance for policymakers, including the Mpumalanga Provincial Treasury, the Office of the Premier, and Senior Management of the MPDoH. By implementing the suggested reforms, policymakers can foster an independent, objective, and effective IAF, ultimately strengthening governance and service delivery in the public health sector.

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# ANNEXURE 1: ETHICS APPROVAL CERTIFICATE



College of Accounting Sciences\_RERC

Date: 04/06/2025

Dear: Miss PROMISE PHUMLA SAMBO

NHREC Registration # : (if applicable)  
Ref # : 7692  
Name: Miss PROMISE PHUMLA SAMBO  
Student # : 53005201  
Staff # :

**Decision: Ethics Approval from 4 June 2025 to 3 June 2028**

**Researcher:** Miss PROMISE PHUMLA SAMBO

MBOMBELA SQUARE , MPUMALANGA DEPARTMENT OF HEALTH, BUILDING 3 , SECOND FLOOR, WEST ACRES  
MBOMBELA 1201

53005201@mylife.unisa.ac.za 013 766 1861

**Supervisor:** Professor Prince Enwereji enwerpc@unisa.ac.za

**Co-Supervisor:**

**Co-Researcher(s):**

**Email address:**

**Internal Audit Function's Independence and Objectivity in Mpumalanga Provincial Department of Health, South Africa: Challenges and benefits**

**Qualification:** MPhil ACCOUNTING SCIENCES

Thank you for the application for research ethics clearance by the College of Accounting Sciences\_RERC for the above mentioned research study Ethics approval is granted for three years.

The **low risk application** was **reviewed** by College of Accounting Sciences\_RERC on 4 June 2025 in compliance with the Unisa Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse circumstance arising in the undertaking of the research project that is relevant to the ethicality of the study should be communicated in writing to the College of Accounting Sciences\_RERC.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing, accompanied by a progress report.

5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
7. No field work activities may continue after the expiry date (3 June 2028). Submission of a completed research ethics progress report will constitute an application for renewal, for Ethics Research Committee approval.

**Additional Conditions**

1. Disclosure of data to third parties is prohibited without explicit consent from Unisa.
2. De-identified data must be safely stored on password protected PCs.
3. Care should be taken by the researcher when publishing the results to protect the confidentiality and privacy of the university.
4. Adherence to the National Statement on Ethical Research and Publication practices, principle 7 referring to Social awareness, must be ensured: "Researchers and institutions must be sensitive to the potential impact of their research on society, marginal groups or individuals, and must consider these when weighing the benefits of the research against any harmful effects, with a view to minimising or avoiding the latter where possible." Unisa will not be liable for any failure to comply with this principle.

**Note**

The reference number 7692 should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.

Kind regards,



Prof Lourens Erasmus  
Chair of College of Accounting Sciences\_RERC  
E-mail: erasmf1@unisa.ac.za



Executive Dean / By delegation from the Executive Dean of College of Accounting Sciences\_RERC  
E-mail: chikucn@unisa.ac.za

## ANNEXURE 2: PERMISSION LETTER



health  
MPUMALANGA PROVINCE  
REPUBLIC OF SOUTH AFRICA

Indwe Building, Government Boulevard, Riverside Park, Ext. 2, Mbombela, 1200, Mpumalanga Province  
Private Bag X11285, Mbombela, 1200, Mpumalanga Province  
Tel t: +27 (13) 766 3429, Fax: +27 (13) 766 3458

Liliko Letemphilo

Departement van Gesondheid

UmNyango WezeMaphilo

Enq: 013 766 3766  
Ref: MP\_202506\_005

### Research Permission Letter

**MS PP SAMBO  
PRINCIPAL INVESTIGATOR  
BUILDING 3, SECOND FLOOR  
MBOMBELA, 1201**

Dear Ms Sambo

**STUDY TITLE: INTERNAL AUDIT FUNCTION'S INDEPENDENCE AND OBJECTIVITY IN  
MPUMALANGA PROVINCIAL DEPARTMENT OF HEALTH, SOUTH AFRICA:  
CHALLENGES AND BENEFITS**

The Mpumalanga Provincial Health Research and Ethics Committee (MPHREC) has accepted your research proposal in the latest format you sent, and hereby grant you permission to conduct your research as detailed below.

- Permission Reference Number: **MP\_202506\_005**
- Data Collection Period: **01/07/2025 - 12/12/2025**
- Permitted Data Collection Facilities:

MPUMALANGA PROVINCE PROVINCIAL OFFICES

Kindly ensure that conditions mentioned below are adhered to, and that the study is conducted with minimal disruption and impact on our staff and ensure that you provide us with a soft or hard copy of the report once your research project has been completed.

**Conditions:**

- Researchers are not allowed to make copies, take pictures of medical records, or administer medicine to patients at the facility.
- Kindly notify the facility manager **a week BEFORE** you start with data collection to ensure that conditions are conducive in the facility.
- The **FINAL RESEARCH FINDINGS** must be uploaded on the NHRD website.

Kind Regards,

**DR. BONGANI JUNE MWALE  
CHAIRPERSON: MPHRC  
DATE: 05 - 07 - 2025**



**Template 1: Human participant information sheet and consent template**

***Non-Unisa researchers: Do not use the Unisa logo***

***Unisa researchers: Use the Unisa logo***

***Both Unisa and Non-Unisa researchers: Align the template to the specific requirements of your research***

**PARTICIPANT INFORMATION SHEET**

Ethics clearance reference number: **7692**

Research permission reference number (if applicable):

**Date:** 1/07/2025

**Title: Internal Audit Function's Independence and Objectivity in Mpumalanga Provincial Department of Health, South Africa: Challenges and Benefits**

**Dear Prospective Participant**

My Name is Promise Phumla Sambo. I am researching under the supervision of Dr. Prince C Enwereji, a Postdoctoral Fellow in the Department of Financial Accounting, towards a Master of Philosophy (MPhil) in Accounting Sciences at the University of South Africa. We invite you to participate in a study entitled "Internal Audit Function's Independence and Objectivity in Mpumalanga Provincial Department of Health, South Africa: Challenges and Benefits."

**WHAT IS THE PURPOSE OF THE STUDY?**

The primary purpose of this study is to assess factors influencing the independence of the Internal Audit Function and the objectivity of internal auditors in the Mpumalanga Provincial Department of Health.

I am conducting this research to discover the key challenges and benefits associated with the independence Internal Audit Function and the objectivity of internal auditors in the Mpumalanga Provincial Department of Health. This study aims to identify the



factors that influence the independence of the Internal Audit Function and the objectivity of internal auditors, assess their impact on audit effectiveness, and provide recommendations to enhance internal audit practices within the Department. The objectives of this study are:

- To identify challenges that hinder the independence and objectivity of the IAF in the MPDoH.
- To determine the benefits associated with ensuring the independence and objectivity in IAF in the MPDoH.
- To suggest new perspectives on how to ensure independence and objectivity of the IAF in MPDoH.

### **WHY AM I BEING INVITED TO PARTICIPATE?**

You are invited to participate in this study because your role as an internal audit staff member at the Mpumalanga Provincial Department of Health is crucial. Your firsthand experience and valuable insights into the independence and objectivity of the Internal Audit Function are essential for this study. Your participation will help explore the challenges and benefits of internal audit practices within the department and contribute to a deeper understanding of the factors that influence audit effectiveness. Your input is vital in identifying areas of improvement and making recommendations to strengthen internal audit processes.

This study will use a purposive sampling method, which is between 10 – 20 internal audit staff members. This selection was based on your expertise in auditing functions and active involvement in auditing processes. Your roles, qualifications, experience, and capacity to provide relevant and insightful information were the key criteria for your selection.

### **WHAT IS THE NATURE OF MY PARTICIPATION IN THIS STUDY?**

This study will use face to face/virtual interviews using semi-structured questions as the primary data collection tool. These research questions will allow the researcher to probe until saturation is reached on each question. The estimated duration for each participant is 30 – 40 minutes. These interviews will guide the researcher in identifying the areas to investigate while permitting exploration of related topics. The following interview questions will be asked:



- What are the challenges that hinder the independence and objectivity of the IAF in the MPDoH?
- What are the benefits associated with ensuring the independence and objectivity of the IAF in the MPDoH?
- What new perspectives can be suggested to ensure the independence and objectivity of the IAF in MPDoH?

### **CAN I WITHDRAW FROM THIS STUDY EVEN AFTER HAVING AGREED TO PARTICIPATE?**

You may withdraw from participating in this study at any time; your participation is entirely voluntary, and you will not face any penalties or consequences if you decide to withdraw. As part of the informed consent process, you have the right to make this decision freely. Your participation is very important to the study, but you are free to withdraw at any time. If you decide to withdraw, any data that you have provided up to that point will be handled confidentially.

### **WHAT ARE THE POTENTIAL BENEFITS OF TAKING PART IN THIS STUDY?**

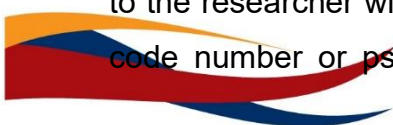
Participating in this study will contribute to a better understanding of the independence and objectivity of the Internal Audit Function within the Mpumalanga Provincial Department of Health. Your participation will help identify key challenges and benefits related to audit practices, which may lead to improvements in audit effectiveness and organisational performance.

### **ARE THERE ANY NEGATIVE CONSEQUENCES FOR ME IF I PARTICIPATE IN THE RESEARCH PROJECT?**

There are no negative consequences for participating in this research project; your involvement is entirely voluntary, and you are free to withdraw at any time. An effort will be made to accommodate your schedule and minimise any disruption to your regular duties.

### **WILL THE INFORMATION I CONVEY TO THE RESEARCHER AND MY IDENTITY BE KEPT CONFIDENTIAL?**

Your privacy and confidentiality are of utmost importance. Any information you provide to the researcher will be kept strictly confidential. Your responses will be assigned a code number or pseudonym. This approach will ensure that your anonymity and



confidentiality are maintained. The data you provide will be reviewed only by the researcher and the researcher's supervisor, who are bound by confidentiality agreements. These agreements will be submitted to the Research Ethics Review Committee to ensure they meet ethical standards.

If you agree, your de-identified data may be used for research-related purposes, such as in research reports, journal articles and/or conference proceedings. In any publications resulting from this study, your identity will not be disclosed, and individual participants will not be identifiable.

### **HOW WILL THE RESEARCHER(S) PROTECT THE SECURITY OF DATA?**

All audio recordings and transcriptions will be made using a secure iPhone app, specifically a transcription app downloaded from the iTunes App Store, which is password protected. After data collection, all files, including transcriptions, recordings and any other sensitive information, will be stored in iCloud, which is also password protected.

### **WILL I RECEIVE PAYMENT OR ANY INCENTIVES FOR PARTICIPATING IN THIS STUDY?**

No payment or reward offered, financial or otherwise, for participating in this study. Your involvement is entirely voluntary. There are no costs associated with participation in this study.

### **HAS THE STUDY RECEIVED ETHICS APPROVAL?**

Yes, the study has received ethical approval from UNISA and the Mpumalanga Provincial Health Research and Ethics Committee.

### **HOW WILL I BE INFORMED OF THE FINDINGS/RESULTS OF THE RESEARCH?**

After the study has been completed, the participants will be provided with a summary of the findings. If you want to be informed of the final research findings, please contact Miss Promise Phumla Sambo on 079 149 9607 or [53005201@mylife.unisa.ac.za](mailto:53005201@mylife.unisa.ac.za). The findings are accessible after they have been published in journal articles, book chapters, or conference proceedings.

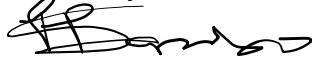


Should you require further information or want to contact the researcher about any aspect of this study, please get in touch with Dr Prince Enwereji at 061 970 3177 or [enwerpc@unisa.ac.za](mailto:enwerpc@unisa.ac.za).

Should you have concerns about the way in which the research has been conducted, you may contact Dr Prince Enwereji at 061 970 3177 or [enwerpc@unisa.ac.za](mailto:enwerpc@unisa.ac.za). You may also contact the research ethics chairperson, Prof Lourens Erasmus at 012 429 8844 or [erasmlj1@unisa.ac.za](mailto:erasmlj1@unisa.ac.za).

Thank you for taking the time to read this information sheet and for participating in this study.

Thank you.



Promise Phumla Sambo

**CONSENT TO PARTICIPATE IN THIS STUDY**

I, \_\_\_\_\_ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read (or had explained to me) and understood the study as explained in the information sheet.

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

I understand that my participation is voluntary and that I am free to withdraw at any time without penalty (if applicable).

I am aware that the findings of this study will be processed into a research report, journal publications and/or conference proceedings, but that my participation will be kept confidential unless otherwise specified.

I agree to the recording of the face-to-face/virtual interviews using semi-structured questions.

I have received a signed copy of the informed consent agreement.

Participant Name & Surname..... (please print)

Participant Signature.....Date.....

Researcher's Name & Surname.....(please print)

Researcher's signature.....Date.....



## **ANNEXURE 4: THE INTERVIEW GUIDE**

### **1. SECTION A**

Before conducting the interviews, the following biographical details were collected from each participant:

- Gender.
- Age Group.
- Highest Level of Education.
- Years of Experience in Internal Auditing.
- Job Title.

### **2. SECTION B**

In this section, the open-ended questions that I asked the participants are as follows:

- What are the challenges that hinder the independence and objectivity of the IAF in the MPDoH?
- What are the benefits associated with ensuring the independence and objectivity of the IAF in the MPDoH?
- What new perspectives can be suggested to ensure the independence and objectivity of the IAF in MPDoH?

# ANNEXURE 5: THIRD PARTY CONFIDENTIALITY AGREEMENT

1



## UNISA RESEARCH ETHICS 3<sup>rd</sup> Party Confidentiality Agreement (Transcriber, Co-coder, Statistician and/or Fieldworkers)

### A. INSTRUCTIONS

---

Please read through the entirety of this form carefully before signing.

After completing the required fields, please sign the form. After this form has been signed by the transcriber, co-coder, statistician or fieldworker, it should be given to the principal researcher for submission to the relevant UNISA Research Ethics Committee.

The transcriber, co-coder, statistician and/or fieldworker should keep a copy of the *Confidentiality Agreement* for their records.

### B. CONFIDENTIALITY OF A RESEARCH STUDY

---

Confidentiality is the treatment and maintenance of information that an individual has disclosed in a relationship of trust and with the expectation that it will not be divulged to others in ways that are inconsistent with the understanding of the original disclosure (the informed consent documentation) without permission. Confidential information relating to human participants in a research study may include, but is not limited to the personal information listed below:

- a) information relating to the race, gender, sex, pregnancy, marital status, national, ethnic or social origin, color, sexual orientation, age, physical or mental health, well-being, disability, religion, conscience, belief, culture, language and birth of the person;
- b) information relating to the education or the medical, financial, criminal or employment history of the person;
- c) any identifying number, symbol, e-mail address, physical address, telephone number, location information, online identifier or other assignment to the person;
- d) the biometric information of the person;
- e) the personal opinions, views or preferences of the person;
- f) correspondence sent by the person that is implicitly or explicitly of a private or confidential nature or further correspondence that would reveal the contents of the original correspondence;
- g) the views or opinions of another individual about the person; and
- h) the name of the person if it appears with other personal information relating to the person or if the disclosure of the name itself would reveal information about the person.

Form adapted from the confidentiality agreement developed by the University of St Thomas IRB, retrieved from <https://www.stthomas.edu>

As a third party you will have access to research information (e.g. audio or video recordings, DVDs/CDs, transcripts, data, etc.) that include confidential information. Participants have revealed information to the researcher(s) since they have been assured by the researcher(s) that every effort will be made to maintain their privacy throughout the study. That is why it is of the utmost importance to maintain confidentiality when conducting your duties as a transcriber, statistician, co-coder and/or fieldworker during the research study. *Below is a list of expectations you will be required to adhere to in your role as a third party in this study. Review these expectations carefully before signing this form.*

### C. THIRD PARTY EXPECTATIONS

---

#### To maintain confidentiality, I agree to:

1. Keep all research information that I collect or that is shared with me confidential by not discussing or sharing this information verbally or in any format with anyone other than the principal researcher of this study;
  2. Ensure the security of research information (e.g. audio or video recordings, DVDs/CDs, transcripts, data, etc.) while it is in my possession. This includes:
    - Keeping all data and/or transcript documents and digitized interviews on a password protected computer with password-protected files;
    - Closing any programs and documents when temporarily away from the computer;
    - Keeping any printed transcripts or data in a secure location such as a locked file cabinet;
    - Permanently deleting any digital communication containing the data.
  3. Not make copies of research information (e.g. audio or video recordings, DVDs/CDs, transcripts, data, etc.) unless specifically instructed to do so by the principal researcher;
  4. Give all research information (e.g. audio or video recordings, DVDs/CDs, transcripts, data, etc.) and research participant information, back to the principal researcher upon completion of my duties as a transcriber;
  5. After discussing it with the principal researcher, erase or destroy all research information (e.g. audio or video recordings, DVDs/CDs, transcripts, data, etc.) that cannot be returned to the principal researcher upon completion of my duties in this study.
- 

Name of 3<sup>rd</sup> party involved in research activities: **Nomcebo Mbuyane**

Research activity responsible for (transcribing interviews, co-coding of data, statistical analysis, **collecting data**, etc.): **Collecting data**

Title of Research Study: **Internal Audit Function's Independence and Objectivity in Mpumalanga Provincial Department of Health, South Africa: Challenges and Benefits**

Name of Principal Researcher: **Promise Phumla Sambo**

**By signing this form, I acknowledge that I have reviewed, understand, and agree to adhere to the expectations described above. I agree to maintain confidentiality while performing my duties as acquired**

Form adapted from the confidentiality agreement developed by the University of St Thomas IRB, retrieved from <https://www.stthomas.edu>

by the principal researcher. I recognise that failure to comply with these expectations may result in legal action.

 \_\_\_\_\_

Signature of 3<sup>rd</sup> party

20 May 2025

Date:

Nomcebo Mbuyane

Print Name

## ANNEXURE 6: DECLARATION OF PROFESSIONAL EDIT



14 November 2025

### DECLARATION OF PROFESSIONAL EDIT

I declare that I have professionally edited, formatted, and proofread the MASTER OF PHILOSOPHY DISSERTATION titled: **Internal Audit Function's Independence and Objectivity in Mpumalanga Provincial Department of Health, South Africa: Challenges and Benefits** by Promise Phumla Sambo.

My involvement was limited to professional language editing, including contextual spelling, grammar, punctuation, unclear antecedents, wordiness, vocabulary enhancement, sentence structure and style, sentence completeness, sentence rewriting, consistency, referencing style, editing of headings, and captions. I did not do structural re-writing of the content. Please note that the manuscript was formatted according to the agreement with the client.

No responsibility is taken for any occurrences of plagiarism that may not have been obvious to the Editor. The client is responsible for ensuring that all sources are listed in the reference list. The editor is not accountable for any changes made to this document by the client or any other party after this.

The client remains responsible for the quality and accuracy of the final submission.

Sincerely,



### Thulani Zengele

Associate Member  
Membership number: ZEN002  
Membership year: March 2023 to February 2026

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