MUNICIPAL FINANCIAL ACCOUNTABILITY AND RESPONSIBILITY: THE ROLE OF PARLIAMENTARY COMMITTEES

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ABSTRACT

In South Africa only seven municipalities out of 237 received a clean audit for the 2009/10 financial year. Despite the legislation, organizational and institutional arrangements, legislative oversight has become increasingly challenged. This is particularly the view in countries such as South Africa, with overwhelming majorities where standing orders uphold the principle of proportional representation. As a result, voters vote for the party and not an individual from a party and the loyalty of those elected lies with the party rather than the voters. This raises questions about the effectiveness of the practices of legislative oversight. In South Africa, the opposition perceives the legislative oversight of the executive as a farce, and has intensely questioned how effective legislative oversight really is. In turn, the ruling African National Congress (ANC) has raised concerns about the value of the opposition as a mechanism of oversight in the legislature. Given the fledgling democratic culture in the country, the atmosphere in which legislative oversight takes place, and the role played by inter- and intra-party loyalty and discipline in the legislature, a need is created for evaluation of the effectiveness of these legislative oversight bodies in promoting municipal financial responsibility and accountability with reference to the Standing Committee on Public Accounts (SCOPA).

Keywords: Accountability, Public Finance, Municipality, Responsibility, Parliamentary Committee.

INTRODUCTION

Political reform and the Constitution of the Republic of South Africa (1996) (hereafter called the Constitution) have been the most important factors leading to the democratization of institutions of state and the facilitation of a decentralized public service. Since the first democratic elections, South Africa has transformed from an
undemocratic and highly centralized state to a democratic state, whilst adapting its national, provincial, and local spheres of government accordingly.

It is concerning that 17 years into the democratic dispensation, parliamentary committees (PCs) are faced with enormous challenges in their pursuit of live up to their increasingly complex role in ensuring accountability and responsibility. Municipalities are increasingly challenged by poor financial management. Parliament has an important role to play in promoting the constitutional values of accountability and good governance in municipalities, whilst overseeing the effective implementation of the laws that it passes.

This article examines the practice of legislative oversight by the South African parliament through SCOPA. The article is directed by the proposition that parliamentary oversight bodies are not sufficiently equipped to provide effective oversight of municipalities. Furthermore, the political environment stifles the ability of the legislature to exercise its oversight over municipalities. The article presents a conceptual framework for understanding the responsibility of the legislator to the electorate; the arrangements and practices for oversight; and the operations and functioning of the SCOPA. The methods of data collection included primary and secondary sources. Secondary sources included books, journal articles, and government and media reports. Primary sources included personal observations.

ACCOUNTABILITY AND RESPONSIBILITY DEFINED

Accountability is a concept in ethics with several meanings. It is often used synonymously with concepts such as responsibility, answerability, enforcement, blameworthiness, liability and other terms related to the expectation of account-giving (Huddlestone, 1992:32).

Responsibility is defined as an obligation that arises from tasks one assumes. Responsibility further implies that one accepts the consequences arising from the results of one’s decisions, actions or inactions. Being responsible involves the capacity to distinguish between right and wrong and to act accordingly (Cloete, 1996:55). In the public service, for instance, the elected political representatives are, individually and collectively, directly accountable to the public, and can indeed be held responsible for the collection, safeguarding and effective and efficient spending of all public money. The Municipal Finance Management Act, Act 56 of 2003 (hereafter MFMA) outlines
the responsibilities of municipal office-bearers and how they should be held accountable.

The MFMA also aims to improve accountability by requiring that managers take responsibility for their actions and achievements in exchange for greater managerial discretion over their inputs (Erasmus, 2008:57). Mkhize and Ajam (2006:765), in addressing these two concepts, add that management of government resources not only entails accountability by treasury or finance officials alone, but also by the line managers in their areas of responsibility. Moreover, accountability has two elements, according to Caiden (2007:405), which are answerability and consequences.

**Accountability**

The PFMA stresses accountability as the most critical force for improving financial management in the public sector. Accountability is important for good governance. It is an important characteristic of modern democratic government. This system of government requires political office-bearers to act in the public interest, which consequently demands the highest level of accountability. Gildenhuys (1999:35) points out that one of the traditional cornerstones of democracy is the fact that each political representative, as well as each public official, is subject to accountability.

Section 92(2) of the Constitution stipulates that cabinet members are accountable collectively and individually to Parliament for the exercise of their powers and the performance of their functions, and that they must provide Parliament with full and regular reports concerning matters under their control (Section, 92(3) (b)). The Constitution also requires a similar level of accountability from Members of the Executive Council (MECs) to provincial legislatures. The Municipal Structures Act, Act 117 of 1998, stipulates that mayors are accountable to municipal councils. These pieces of legislation show that accountability rests on an individual or organization and that it cannot be delegated. This also shows government’s seriousness in holding political office-bearers accountable. Despite the seriousness of government, financial misconduct is on the rise within municipalities. This is evident in a number of AG and SCOPA reports.

Accountability, as defined by Pauw, Woods, Van der Linde, Fourie and Visser (2009:119), is the key concept in modern management theory and practice. In the same context, Klein (in Borman & Kroukamp 2008:31) defines accountability as an obligation to account or to answer for the responsibility that has been conferred by an
electorate. There are different forms of accountability referred to in the literature, for the purpose of this study, political accountability and administrative accountability will be discussed.

**Political Accountability**

What is political accountability? In South Africa one often hears of government for the people by the people; “… those who possess and exercise political power must submit their actions to public scrutiny and approval. This is the meaning of public accountability” (Sallis, 2008:18). Political accountability is the obligation resting on each functionary to act in the public interest and according to his or her conscience, with solutions for every matter based on professionalism and participation, with divulgement as a safety measure (Schwella, Burger, Fox & Muller, 1996:165). Hanekom and Thornhill (1993:184) identify political accountability as one of the prominent characteristics of the twentieth century.

After World War II, the question of accountability became pronounced because governments became engaged in many new activities (Vonico & Rabin, 1981:398). Cloete (1981:21–2) lists measures that can be applied to uphold public accountability. These measures are legislaturative, judicial, organizational arrangements and work procedure. All these measures are available in South Africa, but their effectiveness raises questions. Gildenhuys (1997:57) holds that the concept of accountability does not necessarily imply political accountability. It should be noted that political accountability goes hand-in-hand with representative democracy and the associated rights of citizens and the obligations of political representatives and public office-bearers.

Elected public office-bearers are theoretically accountable to the political sovereignty of voters (Shafritz, Russel & Borick, 2009: 204). Romzek (2000:27) adds that political accountability relationships afford managers the discretion (or choice) of being responsive to the concerns of key stakeholders, such as elected office-bearers, clientele groups and the general public. Political accountability is the accountability of government, public servants, and politicians to the public.

However, voters have a limited way of holding elected political office-bearers to account during the term for which they have been elected (Negash, 2005:11). There have been a number of service delivery protests in South Africa. Even these protests have not made a difference. The public must learn constructive ways of manifesting
their dissatisfaction. Political accountability is regulated through policy, convention and tradition (Kuye, Thornhill & Fourie, 2002:122). Hanekom and Thornhill (1993:151) state that elected office-bearers and the public need the assurance that public services are under control and carried out within the framework of the law.

**Administrative accountability**

Administrative accountability “… refers to devising control mechanisms to keep the bureaucracy under surveillance and in check” (Khan, 1983:683). Shafritz *et al.* (2009:204) state that administrative accountability is that aspect of administrative responsibility by which political office-bearers are held answerable for the general notions of democracy and morality.

In the private sector, control is an internal matter, whereas, in the public sector, it is an external one (Cloete, 1977:308). Internal rules and norms, as well as some independent commissions, are mechanisms to hold public servants within the administration of government accountable. Within department or ministries, firstly, behavior is bound by rules and regulations; secondly, public servants are subordinates in a hierarchy and are accountable to superiors (Negash, 2005:11). Nonetheless, there are independent “watchdog” units to scrutinize and hold departments accountable; the legitimacy of such units depends on their independence, as this avoids any conflicts of interest. Apart from internal checks, some “watchdog” units accept complaints from citizens, bridging government and society to hold public servants accountable to citizens, not merely to government departments.

**Responsibility**

Banki (1981:502) couples responsibility to a personal obligation for the task assigned or delegated to an official. Mitchell (1982:383), on the other hand, links responsibility to the individual: “If ministers cannot, in fact, exercise control of decision-making then they cannot realistically be held responsible to their electoral constituencies for the decisions which are made.” Fox and Meyer (1995:113) define responsibility as an obligation that members of an organization assume in order to carry out their duties to the best of their ability, and in accordance with direction.
Throughout the PFMA, MFMA and the accompanying Treasury Regulations, individuals are made responsible for ensuring the flow of funds and for establishing systems. In tandem, checks and balances have been instituted to ensure that individuals undertake their responsibilities. The MFMA singles out municipal managers as accounting officers or accounting authorities and gives them the responsibility for the effective, efficient, economical, and transparent use of resources.

The PFMA, MFMA, the Public Service Act, 1994 (Proclamation 103 of 1994), the Treasury Regulations, the Medium Term Expenditure Framework (MTEF) and the White Paper on Local Government 1998 impose a responsibility on all public managers to improve the quality of service delivery by contributing to efforts to promote effective, efficient, economical, and transparent financial management practices. These regulations and stipulations consequently necessitate specific mechanisms to be available to be used in ensuring accountability and responsibility.

LEGISLATIVE FRAMEWORK FOR MUNICIPAL FINANCE

Chapter Seven of the Constitution gives municipalities five over-arching tasks: to govern in a democratic manner, to ensure the provision of basic services, to promote social and economic development, to promote a safe and healthy environment, and to encourage community participation in local government. The specific functions assigned to municipalities are subsequently listed in part B of schedules 4 and 5 of the Constitution. Delivering on these mandates invariably has financial implications. Whether it is extension of infrastructure for basic services or promotion of economic development, municipalities require resources to perform their constitutional functions and, most importantly, financial resources. Because of the importance of financial management in municipalities, municipal finance is regulated through a policy framework that has been accepted in a democratic process.

The policy framework for municipal finance is South Africa consists of legislation and policy documents. These documents contain government’s intentions with regard to financial management and administration within municipalities. As a result, councilors and municipal officials should have an in-depth understanding of these documents. An overview of the provision of the Constitution and Municipal Finance Management Act will be given.

Constitution of the Republic of South Africa
Within the context of municipal finance, the Constitution deals with the following aspects:

- Provincial supervision of local government, section 139(1);
- Principles of municipal financial management and administration, section 195(1);
- Municipalities' shares of revenue raised nationally, sections 214 and 227;
- Municipal budget, revenue and expenditure, sections 160(2), 215 and 229,
- National Treasury control over municipalities’ finance, section 317; and
- Municipal loans and guarantees, sections 218 and 230.

**Municipal Finance Management Act**

This Act brings into reality the constitutional provisions outlined above and also provides remedies for the financial failure of municipalities. The Act is a component of the legislative reforms and transformation framework given in the White Paper on Local Government (Khalo, 2007:192). It provides a foundation for logical and sound financial management principles and practices in the local spheres of government (Craythorne, 2006:248). This Act applies to all municipalities, municipal entities and national and provincial organs of State regarding the extent of their financial dealings with municipalities. The objective of this Act is to secure sound and sustainable management of the fiscal and financial affairs of municipalities and municipal entities, by establishing norms and standards and other requirements for (Section 3 of the Act):

- ensuring transparency, accountability, and appropriate lines of responsibility, in the fiscal and financial affairs of municipalities and municipal entities;
- the management of their revenue, expenditure, assets, and liabilities and the handling of their financial dealings;
- budgetary and financial planning processes and the co-ordination of these processes with the processes of organs of State in other spheres of government;
- borrowing;
- the handling of financial problems in municipalities;
- supply chain management; and
- other financial matters.
Despite all this effort by government to ensure sound municipal financial management, the state of municipal finance in many municipalities is in crisis. This is evident in most AG reports. This has a negative effect on service delivery by municipalities. There is therefore an urgent need for the legislature to take a robust role to ensure proper financial management within municipalities.

THE ROLE OF THE LEGISLATURE

The legislative authority needs to be explained and defined to ensure understanding of the role of the legislature in municipal financial management. One of the most important tasks of the legislature is to exercise rigorous control over financial activities of the executive authority, an obligation derived from the personal responsibility and accountability of each elected political representative towards the voters (Gildenhuys, 1997:81). According to Kotze and van Wyk (1986:209), a legislature is a legal political institution which makes, amends and repeals laws for the community. This includes laws governing municipal financial management.

The legislature always has the final say in financial matters. The legislature exercises control over financial transactions by making express provision for the appointment of accounting officers and auditors who must submit reports in a prescribed manner (Cloete, 2008:192). Due to its limited skills in finance, the legislature cannot undertake an in-depth analysis of the accounts and/or reports on financial matters which are submitted to them. It is therefore customary for the legislature to appoint committees to study the accounts and financial reports. This led to the establishment of public accounts committees.

PUBLIC ACCOUNTS COMMITTEES

The mandate of the Public Accounts Committees in South Africa is drawn from Sections 55 and 114 of the Constitution. Section 55(2) outlines the oversight powers of the National Assembly, by requiring that it “must provide for mechanisms to ensure that all executive organs of state are accountable to it; and to maintain oversight of the exercise by the national executive authority, including the implementation of legislation; and any organ of state.” This means that the work of a Public Accounts Committee is not limited to all institutions audited by the Auditor-General (AG), but also to entities that receive public money, or that are authorized to receive money for public purposes.
In order to facilitate Parliament’s oversight of the national executive organs of state, section 92(3) (b) of the Constitution requires that “Members of Cabinet must provide Parliament with full and regular reports concerning matters under their control.” In terms of the Municipal Finance Act, 2003, the mayor of a municipality must, within seven months of the end of a financial year, table in the municipal council the annual report of the municipality and of any entity under the municipality’s sole or shared control.

Public Accounts Committees should focus mainly on the oversight of government in their sphere. Thus the national Public Accounts Committee focuses primarily on national government and national bodies, whilst the provincial Public Accounts Committees focus primarily on provincial government and provincial bodies. The Cabinet member responsible for local government must report annually to Parliament on the actions taken by MECs for local government to address issues raised by the Auditor General in audit reports and on municipal financial statements, as per section 134 of the MFMA.

Although the Constitution empowers the legislature to call any person at any time to account on any public matter, it is recommended that in order to promote the spirit of cooperative government and maintain healthy inter-governmental relations, the process to be followed will be to call the provincial department first. In essence, therefore, the national and provincial Public Accounts Committees do not monitor the financial performance of individual municipalities per se. They do, however, have indirect oversight in terms of being responsible for the supervision of the national and provincial departments.

PUBLIC ACCOUNTS COMMITTEES AND LOCAL GOVERNMENTS

Chapter 3 of the Constitution guides interaction between the three spheres of government. Section 41(1) states, among other things, that all spheres of government and all organs of State within each sphere must:

(g) Exercise their powers and perform their functions in a manner that does not encroach on the geographical, functional, or institutional integrity of government in another sphere; and

(h) Cooperate with one another in mutual trust and good faith by;
   i. fostering friendly relations;
   ii. assisting and supporting one another;
iii. informing one another of, and consulting one another on, matters of common interest;
iv. coordinating their actions and legislation with one another;
v. adhering to agreed procedures; and
vi. avoiding legal proceedings against one another.

Public Accounts Committees must focus on government in their sphere. In other words, the national Public Accounts Committee focuses on national government and national state bodies, while provincial Public Accounts Committees focus on provincial government and provincial state bodies. Municipal Public Accounts Committees must focus on oversight of municipalities.

Although the Constitution (Section 41 (1) (h)) provides for spheres of government to co-operate and support each other, the Municipal Systems Act, Act 35 of 2003, states that within the system of cooperative government, national and provincial government must exercise their executive and legislative authority in a manner that does not compromise a municipality’s right to govern itself in terms of Section 3(2) of the Municipal Systems Act.

In the event that a Public Accounts Committee is concerned about problems with municipal finances in its province, the first action of the committee would be to call the MEC for local government. The aim of such a step would be to ensure that the MEC and his or her department are responding appropriately to the problems. It must be noted, however, that in municipalities where Public Accounts Committees are functioning, their scope of operation far surpasses that of the national Public Accounts Committee.

The Standing Committee on Public Accounts

According to the Rules of Parliament, SCOPA is empowered, amongst other things, to consider the financial statements of all government departments and constitutional institutions submitted to parliament; to examine the reports of the AG with regard to the expenditure of public monies; to summons witnesses to appear before it, and to assess whether or not value for money has been received. The SCOPA is the mechanism through which Parliament exercises control over the expenditure of public money which it annually appropriates to executive organs of State in the national sphere of government.
Parliament has to be able to provide assurance to the public that those public monies and assets are being managed in the proper way and that value for money is being received by public sector institutions in their spending of public funds, according to Section 41(1) (c) of the Constitution. If Parliament, through SCOPA, can provide this assurance, the confidence of the general public in the political institutions will be strengthened.

Since its inception, SCOPA has held several public hearings in an effort to ensure responsibility and accountability. To date, SCOPA boasts several achievements. In spite of these achievements, SCOPA faces many challenges that affect its ability to conduct oversight efficiently and effectively. The SCOPA needs to adopt certain practical measures to enable it to carry out its oversight functions properly. The committee lacks technical experts and has inadequate financial resources to increase its oversight capacity (Idasa, 2010:6). One other well-known challenge is the failure of government departments to implement SCOPA’s resolutions and a lack of cooperation from other committees on certain matters.

Another obstacle faced by SCOPA is the party list, whereby the minister is the senior member of the party, and members serving in committees are junior. This is applicable to all other committees in Parliament. This poses a difficulty when committees have to summon ministers to answer on certain matters. The rate at which members change is also a problem.

Graph 1: Number of New Members Joining SCOPA from 2001 to 2010

![Graph 1](image)
The above graph gives an indication of the number of new committee members joining SCOPA every year. This poses a threat to the effectiveness of SCOPA. SCOPA members interrogate senior members of municipalities to get clarity on certain matters and they expect to get feedback during the next meeting. When the next meeting commences there are new members who are ignorant about issues on the table. This is a threat to democracy and accountability.

Despite these difficulties, SCOPA members continued with their robust questioning, which sought to get answers on various issues highlighted by the AG. The committee indicated that ministers will in future be called to appear before it. The committee further demanded that public servants facing disciplinary action be made to serve their full notice to allow departments to finish disciplinary hearings. On many occasions, once officials are charged with misconduct, they quickly resign and take up positions in other government departments. This is the easy way out for them. Once they have resigned the investigation process becomes difficult and ultimately remains unresolved.

For SCOPA to fulfill its functions properly, it needs appropriate information. The Constitution recognizes this need by providing for the establishment of an AG with the powers and functions to audit and report to Parliament on, *inter alia*, the accounts, financial statements, and financial management of national departments and other public sector institutions that are required by Section 188 of the Constitution to be audited. The ultimate aim of SCOPA should be to ensure that government departments are accountable and responsible to parliament, which represents the citizens.

**TABLE 1: SUMMARY OF AUDIT OUTCOMES ON MUNICIPALITIES FOR 2005/06 TO 2009/10 FINANCIAL YEARS**

<table>
<thead>
<tr>
<th>Audit Opinion</th>
<th>05/06 Number</th>
<th>06/07 Number</th>
<th>07/08 Number</th>
<th>08/09 Number</th>
<th>09/10 Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Adverse</td>
<td>28</td>
<td>25</td>
<td>110</td>
<td>103</td>
<td>53</td>
</tr>
</tbody>
</table>
Table 1 gives an overview of audit conclusions for municipalities for the 2005/06 to 2009/10 financial years. The information provided in Table 1 indicates that there has been a modest improvement in all categories of audit opinions. Although it is encouraging to see a decrease in the number of municipalities with adverse and disclaimer audit opinions, the number of both adverse and disclaimer opinions remain relatively high, considering the importance and potential impact (including on service delivery) of having sound financial management systems in place. Fluctuation in the number of qualified audit opinions is a challenge that requires urgent attention. Internal control weaknesses resulted in qualified audit opinions during the 2006/07 financial year (AG, 06/07). Although a qualified audit opinion is an indication of poor financial management within an institution, it is a matter of even greater concern when an institution is presented with an adverse or disclaimer audit opinion.

An audit disclaimer is issued when many transactions are excluded from the department’s financial statements, and so little supporting documentation can be produced to justify the department’s expenditure that no effective audit could be conducted in the first place. Audit disclaimers indicate a serious lack of financial control measures and a lack of effective financial management within the entity being audited. In monetary terms, these audit opinions translate into the failure of the municipalities to properly account for the use of money. Whilst this does not mean that money has been misappropriated or stolen, because no documents have been produced to verify how these funds were used, it is not possible to demonstrate that significant amounts of these funds have not been misappropriated or stolen. In addition, the AG has pointed to numerous acts of financial misconduct by municipalities in South Africa, which constitute criminal offences in terms of the Municipal Finance Management Act.
In the financial year 09/10, only seven municipalities out of 237 received a clean audit (AG, 09/10:1). Much improvement is needed in this regard. There were 51 municipalities whose audit reports had not been finalized by 31 January 2011. Much still needs to be done to improve financial management within municipalities. The AG report of 09/10 indicates that only in the Free State had there been a decline in unauthorized expenditure. The report states that there is an 11% increase in municipalities guilty of unauthorized expenditure, a 29% increase in municipalities guilty of irregular expenditure, and a 29% increase of municipalities guilty of wasteful expenditure. This is unacceptable, to say the least. It is now time for the government to accept that there is a serious problem in financial management within the country’s municipalities. It is time for those responsible to be held accountable. The challenge facing members of Parliament and provincial legislatures is to improve the capacity of parliamentary committees to hold departments and entities accountable, as this is a threat to the young democracy in South Africa.

RECOMMENDATIONS

In view of the above, the following recommendations are made:

- The SCOPA needs more powers to hold officials accountable.
- Members must demonstrate a common commitment across party lines to good governance, and the understanding of structures and problems rather than a relentless search for guilty parties and maximum political embarrassment.
- While revolving membership is a problem for SCOPA, it may affect SCOPA the most because of its wide range of interests. Political parties must commit themselves to maintaining and supporting SCOPA members for much longer periods of time. This will allow the Committee to gain expertise and greater integration within itself, which, in turn, may increase the depth and strength of committee reports.
- SCOPA members should serve at least for a term of office of the president, which is five years.
- Officials should not be allowed to resign once there is a case of financial misconduct against their names. They should only be allowed to resign once the case is concluded and every cent has been recovered.
• Officials charged with financial misconduct and found guilty should not be allowed employment in any other government department. A system should be created to blacklist them in all government systems for possible employment.

These recommendations speak to the larger context in which SCOPA must operate. Their adoption will contribute considerably toward strengthening Parliament’s ability and inclination to hold municipalities to account. The SCOPA serves modestly well at present, but could be made a much stronger and more valuable instrument for accountability in municipalities.

CONCLUSION

This article evaluated the role of parliamentary committees in ensuring municipal financial accountability and responsibility. South Africa is now in the eighteenth year of democracy but parliamentary committees are faced with enormous difficulties in their pursuit to live up to their increasingly complex role in ensuring accountability and responsibility. The Constitution recognizes that legislatures have a critical role to play in overseeing better performance by departments and public entities. The absence or lack of accountability within municipalities is a threat to the country’s democracy.

The Constitution outlines the oversight powers of the National Assembly by requiring that it provide mechanisms to ensure that all executive organs of state are accountable to it; and to maintain oversight of the exercise by the national executive authority, including the implementation of legislation; and any organ of state. This means that parliamentary committees derive their powers from the Constitution, and if they are not respected the Constitution is not respected.

The SCOPA appears to have some impact. At present SCOPA amplifies and extends the work of the AG, rather than discovering new facts and information. The SCOPA’s contribution is the public scrutiny of witnesses, holding them to account in a formal forum, but not necessarily finding and clearly identifying who in the end is accountable for problems. In this way, SCOPA follows up on the AG’s findings, giving affected parties a chance to explain themselves and how they will respond. It is not necessarily a fact-finder in itself. Although SCOPA may not see its recommendations become government practice, it has other, more hidden, effects of deterrence and preparation. Committee hearings and recommendations may not have a visible or
earthshaking impact, but the need to prepare for, and withstand, scrutiny is not taken lightly. This itself can be a valuable contribution to good government.

What is needed is political back-up, to identify issues that the executive should give account of. The SCOPA Chairperson needs to pursue an accountability agenda that unfortunately will embarrass the ruling party into what they resent: accountability to Parliament. The Chairperson will need to push for more powers for SCOPA to hold mayors and municipal officials accountable.

The author is heartened by the utterances SCOPA recently made by reprimanding mayors and municipal managers for neglecting their duties. Unfortunately, these were more of a bark than a bite. Civil servants know this and take advantage of the shortcomings of SCOPA investigations.

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