

**AN INVESTIGATION INTO THE CAUSES OF THE FAILURE TO ACHIEVE A CLEAN  
AUDIT WITHIN THE DEPARTMENT OF HEALTH AND SOCIAL DEVELOPMENT:  
MOPANI DISTRICT**

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**ABSTRACT**

*The concerns raised by the Auditor General in his reports (2005 to 2010) have revealed the poor financial management by the district officials. This constitutes failure to adhere and comply with the requirements of financial management as stated in the public financial management prescripts. In order to avoid unclean audit, the Department of Health and Social Development is expected to come up with control measures in the area of the study. Lack of relevant management systems, inadequate resources, lack of appropriate financial management skills, irrelevant financial management policies, and other related strategies are regarded as mechanism make district officials fail to achieve clean audit. This paper provides empirical evidence together with scholarly argument to address the issue "an investigation into the causes of the failure to achieve a clean audit within the Department of Health and Social Development, Mopani District".*

**Key words:** *Audit opinion, auditing, clean Audit, management, financial management, compliance*

**1. INTRODUCTION**

Recent audit outcome in the Department of Health and Social Development has exerted more pressure on the district officials to change their behaviour in mismanagement of public funds. The auditors have discovered that the department has been performing badly by getting a qualified audit outcome for many years, as reflected in the Auditor General's report. The Auditor General has been expressing a negative audit opinion being a qualified audit for five consecutive financial years since 2005/06 to 2009/10, and a Disclaimer Audit opinion in the past two consecutive financial years being 2010/11 and 2011/12.

This outcome has compelled the Department of Health and Social development to appoint financial management officers, in five district offices to solve the above mention ills, but the problem of unclean audit still persisted.

This problem has made the Department of Health and Social Development to fail to achieve a clean audit. This problem has been left unattended for a long period of time, hence the investigation on the causes of failure to achieve clean audit.

*Research Context: Background*

The establishment of the third sphere of government in South Africa after 1994 has necessitated the department of Health and Social Development to establish health institutions to provide services into five different districts. Mopani is one the districts where a regional office has been established to provide health services to the five local municipalities. One of the functions of this district office is to distribute and manage public funds as mandated by the provincial department, but how to manage these funds effectively and efficiently becomes a challenge to most of the officials in the district. The management of public funds requires officials who have appropriate financial management policies, skills, and resources. The failure by

the district officials to maintain clean audit made the public to have a perception that the department of health and social development is not adhering to the Public Finance Management Act. The above challenges seemed to have been caused by various factors related to poor financial management and other related problems.

### *1.3. The Research Problem*

The audit outcome presented by the office of the Auditor General in his audit report of 2010/11 and 2011/12 financial years have shown that there were several factors that caused unclean audit in the area of the study. The above reports have placed external pressures and challenges on the government officials comply with applicable financial management prescripts. Lack of adherence to the above mentioned financial management prescripts is caused by challenges such, lack clarity of financial management policies, lack of proper delegation of powers, ineffective management systems, lack of resources, inadequate in-service training, lack of financial management skills, poor management controls and lack of alternative strategies that can assist the department to achieve clean audit.

The above challenges faced by the Department of Health and Social Development in Mopani, have necessitated the researcher to embark on the study of this magnitude, so as to suggest the strategies that can empower the district officials into avoid unclean audit in their spheres of operations.

### *1.4. Aim of the Study*

The aim of this study is to investigate the causes of the failure to achieve a clean audit in the Department of Health and Social Development in Mopani District.

### *1.5. Research Objectives*

To achieve the above aim, the following objectives are outlined:

- To identify factors that hamper the Department to achieve clean audit.
- To identify strategies that would assist district officials to achieve a clean audit.
- To suggest effective ways in which clean audit should be achieved and maintained in Mopani district and in the provincial department of health as whole.

## **2. CONCEPTUAL FRAMEWORK**

### *The Auditing Concept*

In this paper, literature related to auditing was reviewed. The purpose of exploring what has been already done was to locate the current study within the existing body of knowledge. To achieve the above objective, the researcher has reviewed literature such as financial management policy, journal articles, audit reports and other government publications concerning outcomes in the public sector.

Marx, Schonfeldt, Van Der Walt, Van Dyk, Mare & Ramuedzisi (2009:2) present that an audit is “an official examination and verification of (originally orally presented) financial accounts, especially by an independent body”. In support of the definition of auditing, Porter, Simon, and Hartherly, (2008:3) holds that auditing is “a systematic process of objectively gathering and evaluating evidence relating to assertions about economic actions and events in which the individual or organization making assertions has been engaged, to ascertain the degree of correspondence between those assertions and established criteria, and communicating the results to users of the reports in which the assertions are made”.

Ainapure, and Ainapure (2009:31) holds that “auditing is the independent examination of financial information of any entity, whether profit oriented or not, and irrespective of its size or legal form, when such an examination is conducted with a view to expressing an opinion thereon”.

Arens and Loebbecke (2000:16) define auditing as “the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria”.

According to Boynton and Johnson (2006:3), auditing is “a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users”.

From the above information and auditing as a concept, it is clear that there are different types of auditing in accounting and financial management. Auditing can also be classified into different categories so as to relate its functions into specific practice.

### *Statement of the Problem*

The audit outcome presented by the office of the Auditor General in his audit report of 2010/11 and 2011/12 financial years have shown that there were several factors that caused unclean audit in the area of the study. The above reports have placed external pressures and challenges on the government officials comply with applicable financial management prescripts. Lack of adherence to the above mentioned financial management prescripts is caused by challenges such, lack clarity of financial management policies, lack of proper delegation of powers, ineffective management systems, lack of resources, inadequate in-service training, lack of financial management skills, poor management controls and lack of alternative strategies that can assist the department to achieve clean audit. The above challenges faced by the Department of Health and Social Development in Mopani, have necessitated the researcher to embark on the study of this magnitude, so as to suggest the strategies that can empower the district officials into avoid unclean audit in their spheres of operations.

### *Objectives and Research Questions*

To achieve the above aim, the following objectives are outlined:

- i To identify factors that hamper the Department to achieve clean audit.
- ii. To identify strategies that would assist district officials to achieve a clean audit.
- iii. To suggest effective ways in which clean audit should be achieved and maintained in Mopani district and in the provincial department of health as whole.

With the above challenges, the following research questions arise:

- Q1. What are factors that hamper the department to achieve clean audit?
- Q2. What strategies can assist the management to maintain clean audit?
- Q3. Which ways can be used to achieve and maintain clean audit within the department of health in Mopani district?

## **3. METHODS**

### *Data Collection and Analysis*

This study is designed to appraise the factors that contribute towards the failure to achieve clean audit. The focus was on the relationship between unclean audit and variables such gender, political will, ethics, unqualified staff, infrastructure, financial management policy, compliance, political interference, management system, monitoring and evaluation.

Due to the number of government officials in the Department of Health in Mopani district, the researcher decided to use random sampling method to find respondents to questions that were meant to give a clear picture on how resources and systems contributed towards unclean audit. The researcher has used mixed –method research design to collect data from the area of the study. The sample size of this study was N=100 participants. The researcher used structured questionnaires and interviews to collect relevant data from the selected government officials in Mopani district. The questionnaires were filled by fifty (50) respondents who were randomly selected. In this process gender equity and equality was applied by the researcher. To supplement the data collected through empirical research, the researcher had interviewed fifty (50) relevant stakeholders to collect more data that will assist the researcher to establish the cause of failure to achieve clean audit in the area of the study.

## **4. RESULTS AND DISCUSSION**

### *Data Analysis*

The data that were collected was subjected to statistical analysis to test the validity and reliability of the study.

Q1. Indicates that twenty five (50%) of the participants were females, while twenty five (50%) were male government officials. These have been done to adhere to the policies and regulations related to gender equity and equality in South Africa. This was meant to avoid gender biasness in the study.

Q2. Forty five (90%) of the respondents agreed with the statement. Three (6%) of the respondents disagreed with the statement, while two (4%) were recorded uncertain.

From the above findings, it is clear that lack of political will is one of the contributory factors that cause unclean audit in the area of the study. Lack of political will can influence the government officials in the

department of Health and Social development not to adhere to the principles that lead to clean audit in Mopani district.

Q3. Forty four (88%) of the respondents disagreed with the statement. Four(8%) of the respondents agreed with statement. Only two (4%) of the respondents were recorded uncertain.

From the above information, it is evident that most officials in the Department of Health and Social development do not adhere to ethics applicable in financial management in the area of the study. Lack of financial management ethics impact negatively on the achievement of clean audit in Mopani district.

Q4. Fourty (80%) of the respondents agreed with the statement. Seven (14%) of the respondents disagreed with the statement, while three (6%) of the respondents were recorded uncertain.

From the above data, it is evident that lack of relevant and suitably qualified staff contributes negatively towards unclean audit. Lack of qualified staff in financial management impact negatively on the achievement of clean audit in the area of the study.

Q5. Fourty three (86%) of the respondents disagreed that there is sufficient infrastructure in Mopani. Five (10%) of the respondents agreed with the statement. Only two (4%) of the respondents were recorded uncertain.

From the above findings, it is clear that there is insufficient infrastructure in the area of the study. Lack of sufficient infrastructure retard government officials to maintain clean audit in Mopani.

In figure 1,Q6. Thirty (60%) of the respondents agreed with the statement. Fifteen (30%) of the respondents disagreed with the statement, while five (10%) of the respondents were recorded uncertain.

From the above data, it is evident that lack of clarity on financial management policy cause unclean audit. Lack of clarity of financial management policy can cause unclean audit in the area of the study.

Q7. Fourty one (82%) of the respondents agreed with the statement. Six (12%) of the re of the respondents disagreed with the statement, while three (6%) of the respondents were recorded uncertain.

From the above findings, it is clear that lack of compliance with external auditors requirements leads to unclean audit. Lack of compliance by government officials to external auditors requirements limit the scope of auditors.

Q8. Shows that forty-two (84%) of the respondents agree with the statement. Six (12%) of the respondents disagree with the statement, while two (4%) were recorded uncertain.

From the findings, it is evident that the majority of people believe that political interference can cause of unclean audit in the area of the study. Political influence in Mopani district always disturbs government officials to maintain clean audit.

In figure 2,Q9. Fourty( 80%) of the respondents disagrrred with the statement, five (10%) of the respondents agreed with the statement, while five (10%) of the respondents were recorded uncertain.

From the above findings, it is evident that there is no effective management systems that support clean audit. Management systems that is effective, can support have positive impact to support clean audit in the area of the study.

Q10.Fourty one (82%) of the respondents agrees with the statement. Seven (14%) of the respondents disagree with the statement. Only two (4%) of the respondents were recorded uncertain.

From the above analysis, it is evident that poor monitoring and evaluation can compel the government officials to comply with the financial management ethics and maintain clean audit in the department of Health and Social development in Mopani district.

**TABLE4.1: UNCLEAN AUDIT AND GENDER**

| Item                      | Frequency (f)      | Percentage (%) |
|---------------------------|--------------------|----------------|
| Q.1. What is your gender? |                    |                |
| Female                    | 25                 | 50             |
| Male                      | 25                 | 50             |
| Total Frequency           | F <sub>x</sub> =50 | 100            |

**TABLE 4.2: UNCLEAN AUDIT, POLITICAL WILL AND FACTORS**

| Item  | Frequency (f)      | Percentage (%) |
|---|--------------------|----------------|
| Q.2. Lack of political will is one of the contributory factors that cause unclean audit in the area of the study? |                    |                |
| Agree   | 30                 | 60             |
| Strongly agree  | 15                 | 30             |
| Disagree  | 2                  | 4              |
| Strongly disagree   | 1                  | 2              |
| Uncertain   | 2                  | 4              |
| Total Frequency   | F <sub>x</sub> =50 | 100            |

**TABLE 4.3: UNCLEAN AUDIT AND ETHICS**

| Item  | Frequency (f)      | Percentage (%) |
|---|--------------------|----------------|
| Q.3. Officials in the Department of Health and Social Development do adhere to ethics applicable to financial management? |                    |                |
| Agree   | 1                  | 2              |
| Strongly agree  | 3                  | 6              |
| Disagree  | 20                 | 40             |
| Strongly disagree   | 24                 | 48             |
| Uncertain   | 2                  | 2              |
| Total Frequency   | F <sub>x</sub> =50 | 100            |

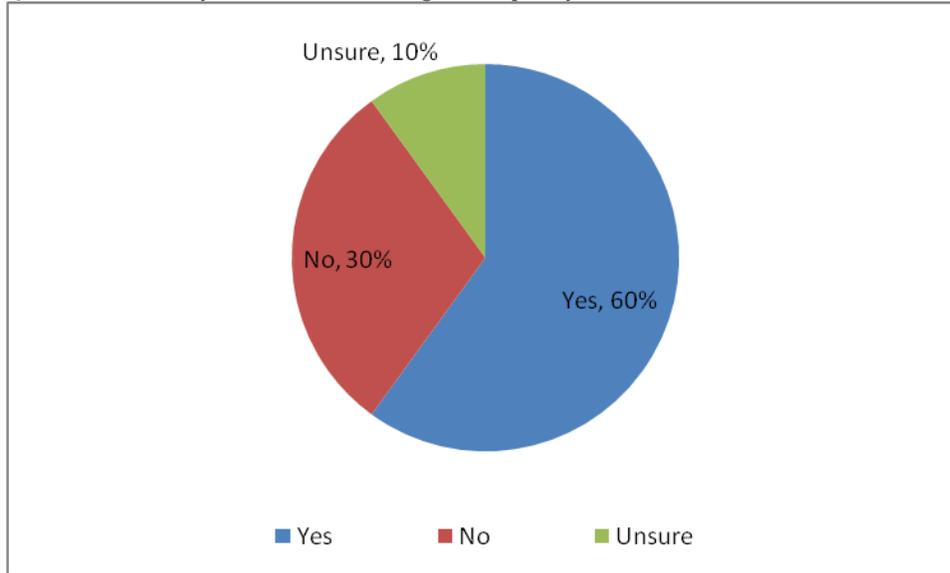
**TABLE 4.4: UNCLEAN AUDIT AND UNQUALIFIED STAFF**

| Item   | Frequency (f)      | Percentage (%) |
|--|--------------------|----------------|
| Q.4. Lack of relevant and suitably qualified staff contributes negatively towards unclean audit? |                    |                |
| Agree  | 30                 | 60             |
| Strongly agree   | 10                 | 20             |
| Disagree   | 3                  | 6              |
| Strongly disagree  | 4                  | 8              |
| Uncertain  | 3                  | 6              |
| Total Frequency  | F <sub>x</sub> =50 | 100            |

**TABLE 4.5 UNCLEAN AUDIT AND INFRASTRUCTURE**

| Item   | Frequency (f)      | Percentage (%) |
|--|--------------------|----------------|
| Q.5. There is sufficient infrastructure to enhance clean audit in Mopani district? |                    |                |
| Agree  | 3                  | 6              |
| Strongly agree   | 2                  | 4              |
| Disagree   | 23                 | 46             |
| Strongly disagree  | 20                 | 40             |
| Uncertain  | 2                  | 4              |
| Total Frequency  | F <sub>x</sub> =50 | 100            |

Q.6: Lack of clarity on financial management policy matters cause unclean audit?



**FIGURE 4.1** UNCLEAN AUDIT AND CLEAR FINANCIAL MANAGEMENT POLICY

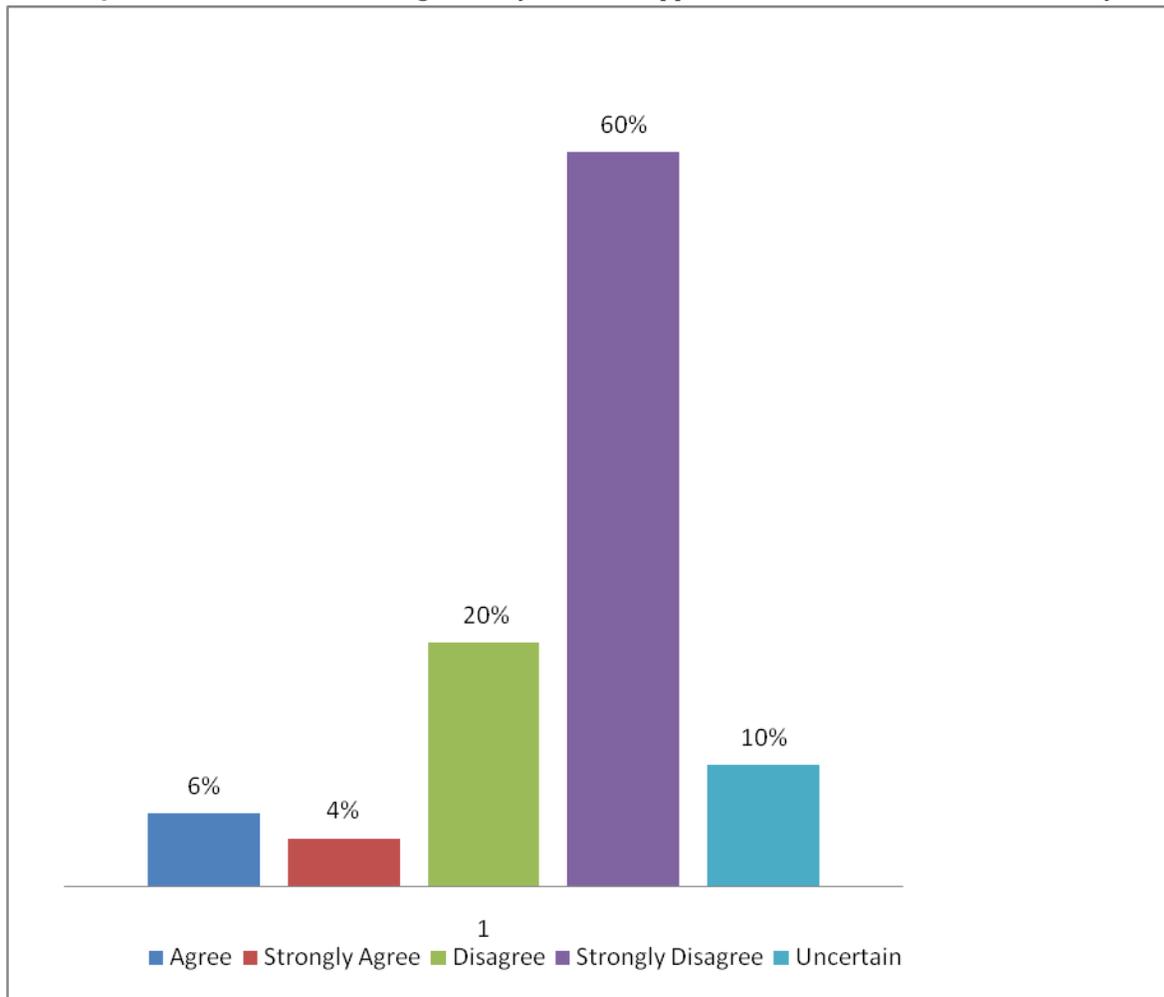
**TABLE 4.6:** UNCLEAN AUDIT, NON-COMPLIANCE AND EXTERNAL AUDITORS

| Item  | Frequency (f) | Percentage (%) |
|---|---------------|----------------|
| Q.7. Does lack of compliance with external auditors requirements cause unclean audit? |               |                |
| Agree   | 30            | 60             |
| Strongly agree  | 11            | 22             |
| Disagree  | 2             | 4              |
| Strongly disagree   | 4             | 8              |
| Uncertain   | 3             | 6              |
| Total Frequency   | $F_x=50$      | 100            |

**TABLE 4.7:** UNCLEAN AUDIT AND POLITICAL INTERFERENCE

| Item   | Frequency (f) | Percentage (%) |
|--|---------------|----------------|
| Q.8 Political interference always cause unclean audit? |               |                |
| Agree  | 22            | 44             |
| Strongly agree   | 20            | 40             |
| Disagree   | 2             | 4              |
| Strongly disagree                                      | 4             | 8              |
| Uncertain  | 2             | 4              |
| Total Frequency  | $F_x=50$      | 100            |

**Q9.** There are effective management systems to support clean audit in the area of the study?



**Figure 4.2** UNCLEAN AUDIT AND MANAGEMENT SYSTEM

**TABLE 4.8:** UNCLEAN AUDIT, MONITORING AND EVALUATION

| Item   | Frequency (f)      | Percentage (%) |
|--|--------------------|----------------|
| Q.10 Poor monitoring and evaluation can cause unclean audit? |                    |                |
| Agree  | 31                 | 62             |
| Strongly agree   | 10                 | 20             |
| Disagree   | 3                  | 6              |
| Strongly disagree  | 4                  | 8              |
| Uncertain  | 2                  | 4              |
| Total Frequency  | F <sub>x</sub> =50 | 100            |

## 5. STRUCTURED INTERVIEWS: FINDINGS FROM THE EMPIRICAL STUDY

Ninety percent (90%) of respondents agreed that there are many factors that cause unclean audit in the department in Mopani district.

- Eighty eight percent (88%) of the respondents claimed that most officials do not adhere to ethics applicable in financial management
- Eighty percent (80%) of the respondents revealed that lack of relevant and suitable qualified staff contributes towards unclean audit.
- Eighty six percent (86%) of the respondents claim that there are no sufficient infrastructures that assist them to achieve clean audit.
- Sixty percent (60%) of the respondents confirm that lack of clarity on financial management policy matters cause unclean audit.
- Eighty two percent (82%) of respondents revealed that there is no compliance with external auditor's requirements, hence no clean audit in Mopani district.
- Eighty four percent (84%) of the respondents agreed that political interference is always the cause of unclean audit in the area of the study.
- Seventy six (76%) of the respondents claim that inadequate effective management systems is the cause of unclean audit.
- Ninety two percent (92%) of the respondents revealed that there is lack of compliance to legislative requirements regulating financial management in the public service by the government officials is the cause of unclean audit.
- Eighty two percent (82%) of respondents confirmed that poor monitoring and evaluation is the cause of unclean audit.

### 5.2.3 Findings from the structured interviews.

To supplement the findings from the primary research, the researcher has also presented the findings derived from the structured interviews. This has been done to get more understanding about causes of unclean audit. The structured questionnaires were asked against the challenges related to resources, compliance, management systems and policy implementations.

The following results were derived from the 50 respondents. Lack of availability of resources impact negatively on the achievement of clean audit in the area of the study. Lack of compliance with statutory and financial management requirements hamper the achievement of clean audit. The management systems is regarded as a mechanism that can be used by the department to achieve the intended objectives of audit outcome in the area of the study. The ineffective implementation of financial management policies always cause unclean audit in Mopani district.

### **Recommendations**

Based on the results of this research, the following motivated recommendations for practice are made in an attempt to provide guidelines towards overcoming weaknesses and irregularities in the management that cause unclean audit:

#### 5.4.1 Lack of Adherence to Ethics

Lack of adherence to ethics by government officials cause the department to fail to achieve clean audit at the end of every financial year. Senior management should develop guidelines that will compel government officials to adhere and manage finance according to ethical requirements.

#### 5.4.2 Unclean audit and unqualified staff

The provincial department of health should be encouraged to appoint relevant qualified staff that would achieve clean audit in Mopani district.

#### 5.4.3 Unclean audit and insufficient infrastructure.

The senior management at the district level should be encouraged to motivate the provincial department to provide sufficient infrastructure that will then to influence positive audit comes

#### 5.4.4 Lack of clarity on financial policy and unclean audit

The provincial department of health should be encouraged to clarify financial policies so as to assist the district officials to achieve the intended objectives of positive audit outcomes.

#### 5.4.5 Non-compliance and unclean audit

Provincial department should be encouraged to enforce disciplinary measures on district officials who don't comply with external auditors requirements.

**5.4.6 Political interference and unclean audit.**

Political leadership of the ruling party should discourage their members not to interfere with financial management, so as to assist the district officials to achieve and maintain clean audit in Mopani district.

**5.4.7 Inadequate management systems and unclean audit.**

The provincial department should be encouraged to develop management systems that will assist the district officials to avoid unclean audit in the area of the study.

**5.4.8 Monitoring, evaluation and unclean audit.**

The provincial department of health should be encouraged to appoint the senior manager who will always monitor and evaluate the performance of the district financial management unit, so as to achieve clean audit in Mopani.

## **6. CONCLUSION**

The Department of Health and Social Development is undergoing a rapid social and economic change, despite the resistant of certain government officials within the different units in the district. The success of every Health department depends on the knowledge and skills of the managers within the Health institutions or organizations. These government officials are required to have financial management skills such auditing, financial and managerial accounting, business law and other related skills, to solve the ills with regard to unclean audit. Government officials within the financial management units in particular, and within other units in general must grapple with the theory of accounting and auditing as suggested by authors from different perspective. To achieve these, the researcher has revealed relevant literature in auditing that can empower the government officials in Mopani district in their day-to-day operations.

From the above literature, it is clear that the success of every organization depends on its financial management ethics, good performance management systems, monitoring and evaluation. These aspects can assist the government officials in Mopani District to avoid unclean audit if they are effectively adhered to. In the next chapter, the research philosophies, approaches, methods and techniques that were used to collect, analyze and interpret data in chapter four will be discussed in full.

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