Ethics and accountability in South African municipalities

The struggle against corruption

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ABSTRACT

The article identifies conceptual issues and relationships between ethics, accountability and corruption, and touches on their social and developmental dimensions. It explores the roots of corruption in municipalities and their relationship to social science paradigms. The argument is supported by examples of corruption in municipalities in different parts of South Africa. These reported cases of corruption are used as an empirical basis to identify several types of corruption noted in anti-corruption literature.

The article shows that corruption may occur more readily where there is systemic and organisational encouragement for someone to become corrupt. A lack of ethics and accountability amongst the leaders often lead to loose, poorly organised, weak or inefficient organisational systems and structures as well as supply chain and procurement weaknesses.

A holistic approach in addressing corruption and fraud is recommended. This involves solving the political/administrative conundrum evident in many municipalities. The effort needs to be spearheaded by the adoption of collective leadership, and must be accompanied by strong political will. The approach can be supplemented by the introduction of internal control mechanisms and solid financial management initiatives rooted in a Fraud and Corruption Detection and Response Plan.

INTRODUCTION – A BRIEF NOTE ON CORRUPTION AND ACCOUNTABILITY

A number of social scientists have attempted to define corruption (Heidenheimer 1970; DeLeon 1993; Philip 1997; Heywood 1997; Philip 1997). Corruption is a diverse and complex

phenomenon with social, political and economic roots. It is an octopus-like social reality where psychology, social realities, laws, organisational imperatives and systems intermingle in the private as well as the public sectors.

This article focuses on the public sector. There is always the expectation that those working in this sector will perform their duties and responsibilities according to laws, rules and regulations ethically, efficiently and effectively. In the public sector, the responsibilities and duties of public office and office-holders, accountability and ethics, compliance with the law and legally bound rules and regulations stand in stark contrast to the seemingly endless struggle that has to be waged in the public interest with the social realities of competition, greed, avarice, illegitimate personal interest, machinations, organisational deficiencies and the political/administrative conundrum. However, the same expectations apply to the private sector.

In both the concept and reality of a municipality in South Africa, corruption is a social and economic distortion of local development. It is a practice that can lead to the degeneration, even disintegration and debasement (Euben 1989:221; Philip 1997:29-30) of social life. As Euben (1998:222) puts it, corruption means that a system, condition or function of an institution (in this case, a municipality) becomes infected. Corruption can thus be defined as a challenge because of the reasons above. In most instances, the corrupt and the corrupted become faster, more efficient and highly sophisticated than those who have to eliminate corruption.

For the purposes of this article, corruption is defined as *the abuse of entrusted power for private gain*, a definition generally accepted by some of the most serious researchers of the phenomenon (Johnston 2005). This definition, although it is general, encapsulates key elements of the phenomenon. *Firstly,* it reflects the reality that no economic, political or social sector is untouched. *Secondly,* it suggests that corruption is based on an abuse of power and the power relations that exist in a state entity, or a private sector company. *Thirdly,* it implies that there is almost always someone who is corrupt and someone who is corrupted.

In a public sector environment, accountability, ethical behaviour, good governance and integrity are non-negotiable. These characteristics ought to permeate all levels of the structure, from leadership to the last link in the organisational chain. Accountability is directly related to responsibility for actions, decisions, outcomes and policies. It is synonymous with clean politics, integrity-driven administration, ethical governance, and effective implementation. Each individual in the hierarchy tasked with specific roles attached to every clearly identified employment position is, or should be obligated to be accountable for performance, inputs, outputs and outcomes of his/her actions (Thompson 2014; Williams 2006).

There cannot be political accountability on the part of elected councillors and public servants if they do not account to, respect and listen to the citizens and the existing legislative bodies, laws, rules and regulations. Every municipality must follow the principles and practices of ethical accountability, which are instrumental in enhancing honesty and integrity. At the same time, the municipality must elevate the standards of individual and group performance and take into account the existing internal and external environments.

State rules, regulations and subordination in a given hierarchy do not guarantee accountability. Accountability only becomes a reality when everyone in an organisational chain understands that ethics, integrity, and skills development and upgrading are integral

elements of fulfilling the unique responsibility inherent in the obligation of all employees to achieve their goals, fulfil their tasks and are instrumental in putting people first (Williams 2006).

In certain large municipalities, there have been cases where it seems that a division of key decisions make it difficult to identify who is accountable for the results and implementation, creating a hiatus regarding responsibility and accountability. It has been argued that introducing collective leadership may be a solution (Mantzaris & Pillay 2014a). In such a situation, the organisation is collectively accountable. Alternatively, adequate performance management systems need to be attached to personal and professional responsibility and individual and group accountability *vis-a-vis* the organisational obligations (Bovens 2010).

Corruption has been the epicentre of research, policies, reports and directions emanating from a multiplicity of transnational organisations and agencies. Most of these reports deal with the negative effects of the phenomenon on human development and growth, especially in respect of developing countries (Rose-Ackerman 1999).

Recent discussions of corruption have been dominated by a number of assumptions: *firstly,* that corruption is predominantly a matter of economic realities and repercussions, *secondly,* that there are widely accepted different variations in the private and public spheres and *thirdly,* it occurs and bears much wider repercussions in developing and under-developed societies.

ON CORRUPTION IN MUNICIPALITIES – THE ROOTS

Municipalities in South Africa and internationally are the state entities that are closest to the people. They are legally constituted, community-based state entities driven by the noble principles of a country's constitution, laws, rules and regulations, which are all aimed at securing fundamental human rights to citizens to allow a better, reasonably secure normal human social life. Municipalities in South Africa are legally and morally obligated in implementing the principles of *Batho Pele* (People First) to satisfy basic human needs, as Dube (1984) pointed out in analysing development perspectives for the 1980s.

Municipalities are a crucial political, social and economic cog in the social organisation. Hence, understanding corruption in the municipal sphere is crucial to comprehending the nature of social disorganisation in society and the state. The fundamental characteristics of a municipality do not differ significantly from those of other state entities in terms of organisational structure and imperatives, human and political relationships, performance management systems or assessment and evaluation tools. Corruption emerges largely from the erosion of such relations by individuals or groups.

In a prior study, the relationship between Sociology or other human sciences theories and corruption was explored (Mantzaris 2014a). Such studies dealt with the realities of greed, the spread of a capitalist morality, a consumerist ethic and similar issues. All these realities lead to the emergence of a new culture that is as fluid as the ever-changing nature of identity, development, growth and social relations in their totality and particularities.

In this context, the issues of accountability and ethics are considered to be the opposites to what Baudrillard (2001) refers to as *greed*, *seduction*, *economic elevation* or *tender*

tempting. Ethical behaviour in a state organ such as a municipality is the foundation of personal honesty and it is rooted in accountability. The potential economic, financial and social advantages of the corrupt and the corrupted appear to glorify a counter-culture of anomie and crime, devoid of values that elevate human society – integrity, humanity, honesty and ethical behaviour.

Corruption is a context and situation that occurs within a system, structure or organisation. It relies on personal or group moral weakness, organisational or functional/systemic inadequacies, opportunism, leadership shortcomings, inadequate security or public order system or a combination of these. When the political and/or administrative leadership in a municipality overlap, there can be no expectation of organisational honesty, integrity, ethical behaviour and accountability. Negative synergies then lead to a sub-culture.

Organisational Sociology teaches that managerial or organisational systems are subverted from the top – corruption filters down if leaders are unable or unwilling to act ethically, or lack the efficiency to implement decisions taken and ratified. The corruption then percolates down to middle management, or even the lowest echelons in the organisation. A failed municipality might be in a state of disintegration because of personal failures, a system's erosion or meltdown (Bracking 2007), or other reasons discussed later in this article.

Having set the scene, the types of corruption are now dealt with.

TYPES OF CORRUPTION – CASE STUDIES

International literature has the tendency to describe the wide variety of types of corruption in different axiological and conceptual terms. Thus, those who are at the higher levels of the public service has been called *grand corruption* politicians committing *political corruption* and administrators in middle management or lower in *petty corruption*. Money procured from corruption varies greatly (Woods & Mantzaris 2012).

It is understandably difficult to discuss the various types of corruption evident in municipalities, but the most common are sketched, using a number of case studies.

Petty corruption takes place at the lower and middle administrative levels mainly when there is direct contact between officials and citizens on an everyday or weekly basis. A typical example of such an action is the *fee* that municipal officials take for tampering with electricity or water meters (bridged meters, which make it look as if a rate payer is not getting water or electricity, when in fact the person is receiving these services). In such instances, the officials work hand-in-hand with the designated contractors and share the *fee* – a small monthly fee is paid to the municipal official, who in turn shares it with the contractor. If the services are cut off because of non-payment, a visit to the *appropriate* person suffices. Other examples of corruption include the issuing of documents, falsified receipts, fines, charging handling fees, bribes to process documentation and similar cases (Woods & Mantzaris 2012).

Petty corruption mostly takes the form of bribery, or accepting bribes. In such circumstances the sums of money *changing hands* are small or modest but the damage to the institution is both monetary and reputational. Above all, it alienates

large numbers of the citizens from both the political and administrative leadership of a municipality.

Grand corruption involves large scale deals involving senior public officials or politicians and companies. The scale is related both to the value of the monetary *benefits* as well as the political and administrative reputation of the corrupted and the party she/he represents. Comparatively, in monetary terms it is higher in value than petty corruption.

On occasions grand corruption is unfairly, referred to as political corruption because in many municipalities there is intense antagonism between administrative and political leaders over *corrupt deals*, a situation which has been described as *the political/administrative conundrum* (Mantzaris & Pillay 2014b).

A seminal report on the state of local municipalities (Department of Cooperative Governance and Traditional Affairs 2009) identifies a number of problems related to the political administrative interface that have led to corruption and fraud, supply chain and procurement weaknesses, inadequate financial management and political antagonism that affect effective and efficient service delivery at all levels. The findings suggest that in reality the relationships between political and administrative leaders were often determined by leaders' access to corrupt relations with potential or existing service providers, ultimately leading to a political/administrative conundrum that denotes the non-existence of cooperation and synergy between political and administrative leaders, intra-party animosity as well as lack of ethics and accountability and support systems in the organisation (Department of Cooperative Governance and Traditional Affairs 2009).

There is an alleged distinction between political and administrative corruption, but this separation may be misleading. The most important factor in building present or prospective *clients* is the balance of power relations among politicians and administrators, which is often based on the connections of an individual or group to the ruling party and/or key officials in it (Mantzaris & Pillay 2014b).

Political corruption is characterised by the trading of influence and authority by political leaders, which could lead to the granting of favours, irregularities in campaign funding or the awarding of tenders. Such corruption leads to the misallocation of resources, and misrepresents and distorts the manner in which decisions are made at all levels of a municipality.

These realities can be empirically verified in a number of municipalities in the North West Province, where the local government MEC placed Ngaka Modiri Molema district municipality under administration, the fourth such intervention in the province in the past in 12 months. The other three were Ditsobotla, Matlosana and Maquassi Hills.

The Ngaka Modiri Molema district is home to the provincial capital, Mahikeng, the hub of significant business opportunities in the North West and a source of considerable public resources. Infighting in municipalities has destabilised local government and the province as a whole and has affected service delivery negatively. Attempts by the province's ruling party to make changes in the municipality have been thwarted by dissident ANC councillors (*Business Day* 2014:8).

In Mogalakwena, Limpopo, a damning forensic report by Klynveld Peat Marwick Goerdeler (KPMG) implicated the former mayor in the abuse of council funds. There was no order in the municipality because of a councillor's rebellion. The councillors applied for a High Court interdict blocking the provincial government from appointing an administrator in

the municipality. In the ruling, the Judge of the High Court in Pretoria said that the *disunity* in Mogalakwena centred on a relentless struggle between the municipality's political head and its accounting officer (Mayor and Municipal Manager). This led the Mayor to try to dismiss the municipal manager, giving rise to extensive litigation.

Such circumstances confirm that the contest for the control of municipal resources between councillors and administrators occurs in most provinces and usually has a detrimental effect on attempts to strengthen effective service delivery (*Business Day* 2014:8).

Administrative corruption and fraud (also called management fraud) occurs when management engages in such activities or management is complicit in such misdemeanours. The term also refers to fraudulent financial statements, thus, fraudulent financial reporting. Such fraud almost always occurs with the knowledge or consent of management. Reasons for committing financial statement fraud include a desire to dispel negative market perceptions, a wish for financial gain or more favourable financing terms; a desire to receive higher purchase prices of acquisitions; the need to demonstrate compliance with accounting conventions, or to hide the state of poor financial health of an organisation; the wish to meet (on paper) the organisation's goals and objectives; or to receive performance-related budgets and the like (Woods & Mantzaris 2012).

In several recent cases, such corruption took the form and content of *systemic* corruption, which affects an entire department or even a municipality. Such fraud and corruption can have a substantial effect on government revenues. It may divert development and growth at a number of levels. It may even take the form of *systemic* corruption, that is, a kleptocracy of syndicates, or government by theft. In those instances, personal honesty and ethics are frowned upon and suppressed. These actions have a real and vast negative developmental impact (Mantzaris & Pillay 2014d).

The July 2014 case of the City of Johannesburg falls into this category – it was revealed that some of the city's major commercial establishments including five star hotels, real estate agencies, had come to agreements with municipal officials to a sum of R200 million. Administrative collusion and corruption deprived the council of tens of millions of Rand in taxes and rates as managers at various levels of the municipality made arrangements with business not to pay utility bills such as water and electricity. Investigations into 48 cases opened with the police relating to the massive fraud led to the arrest of 18 suspects (*Saturday Star* 2014). The probe pointed fingers at prominent business people who operated as *a massive cartel*. The *modus operandi* used in the fraud scheme was based on the fraudulent reflection of properties operating with prepaid methods while they used ordinary meters. Such high consumption properties were not billed accordingly.

The scheme included senior and middle managers in a variety of departments such as supply chain, finance, electricity and water (*Saturday Star* 2014). Such actions were supplemented by the lowering of property valuations and illegal water and electricity connections. Over the years, the City of Johannesburg municipality has suffered from a billing and revenue collection crisis. Its 2012/2013 financial report indicated that the municipality, because of such activities, had lost R1.3bn worth of electricity aside from the massive loss of R200 million (*Saturday Star* 2014).

Having sketched several common types of corruption, the discussion now turns to the conditions that facilitate such corruption.

CONDITIONS CONDUCIVE TO CORRUPTION

Corruption is a social, economic and financial phenomenon arising in several environments that, through particular circumstances, are or become devoid of ethics, accountability, integrity, innovative leadership and accountable governance structures. Corrupt practices cannot be studied or compared without considering the significance of a range of key factors that differ from one municipality to another. For example, weak government within a given municipality does not necessarily equate to corruption, but a lack of skills, incompetence or mismanagement can ultimately lead to corruption (Mantzaris 2014b).

Corruption may be facilitated when there is *systemic and organisational encouragement* for someone to become corrupt. For example, if a middle manager close to the political or administrative leaders working in an active capacity receives an active allowance while a colleague in a different department in the same situation does not, the official who does not get the allowance may be tempted to become corrupt. Similarly, an intern in internal audit who does not receive the agreed stipend may retaliate by engaging in corrupt transactions.

Broken social norms create *incentives* to participate in corruption, especially if nepotism within a municipality becomes evident, both in the administrative or political spheres. When family friends, relatives and other connections receive *special treatment*, jealousy, resentment, and antipathy among those excluded can make people turn to corrupt activities.

A lack of ethics and accountability amongst leaders often leads to loose, badly organised, weak or inefficient organisational systems and structures at key levels such as human resources, risk management, procurement and financial management. Then *individual or group opportunities* for corruption become possibilities or probabilities for personal enrichment and posing a temptation (Woods & Mantzaris 2012:123).

The presence of *organisational weaknesses* in the supply chain and procurement functions, internal audit and the lack of effective control measures open up gaps for those who want to take advantage of such situations. Consequently, the possibilities and probabilities, compounded with ways to take advantage, make corruption a reality. These weaknesses include unimpeded control without oversight or accountability over an administrative process such as tendering and loose financial and/or weak internal controls.

Facets of these factors have been explored empirically by Maserumule (2008) and Kanyane (2006, 2014). These researchers used different research instruments to gain a picture of how weak financial systems in municipalities lead to corruption and explore the effectiveness of solid financial systems in creating a corruption-free environment. There is consensus that sound financial management is a significant element of effective local government.

Deterioration of the system and sometimes its disintegration is as the result of human and social factors, and they are associated with corrupt individuals, groups or syndicates. Weak, badly managed, dysfunctional financial systems that are open to corrupt practices also lead many municipalities, mostly rural or semi-rural, to lose viability. Almost invariably, problems of governance and a lack of skills, internal controls, added to planning and performance mediocrity, increase the problems (Mantzaris 2014b).

National government has undertaken extensive research and produced guidelines, rules and regulations in order to rectify municipal skills deficiency problems and to enable these entities to acquire the capacity to fulfil their legal, procedural and regulatory mandates. Some

of these strategies included consolidated skills audits in the specific municipalities, existing programmes, evaluations and assessments (Muzoditya & Ndletyana 2009)

Limited risk of exposure and minimal punishment are important conditions facilitating corruption. For example, it is difficult to prove the *usual 10% cash reward* of departmental heads in a municipality for tenders under R500 000 because the *reward* is in cash.

In addition, corruption tends to increase where there are *inadequate and ineffective controls.* Organisational weaknesses in the supply chain and financial management without a strict but flexible operational policing, detection and prosecution measures enable corruption by leaving opportunities for *white collar* crime. Such crime includes various types of fraud, schemes, and commercial offences by business persons collaborating with public officials. These schemes include employee-related fraud or corruption relating to falsified educational qualifications and fabricated *curriculum vitae,* and other misrepresentations of relevant personal information, payroll/remuneration schemes such as the creation of ghost employees, commission schemes, falsified wages, backdating salary increases, irregular bonuses, and overtime abuse (Mantzaris 2014b). They also include irregular promotions, nepotism, irregular loans, illegal gratuities, misclassified expenses, fictitious expenses, duplicated reimbursements, multiple reimbursements and many more (Mantzaris 2014b).

Supply chain and procurement weaknesses lead to corruption and fraud through a variety of means such as fictitious quotes and invoices, discounts, ghost suppliers, manipulated *preferred supplier* lists, shell companies, principal/agent schemes, hiring policy, tendering schemes, various forms of bribery, kick-backs, bid-rigging, information-brokering, manipulation of *preferential procurement* arrangements, manipulation of *Black Economic Empowerment* arrangements, other dishonest assessments and selection of bids. Most cases of supply chain and procurement corruption rely on the false pretences of a *private- public partnership* where the corruptor is a member of a privately owned company and the private and the corrupted person is in the public sector (or *vice versa*) (Woods & Mantzaris 2012).

Cheque tampering consists, amongst other things, of forged cheques, forged signatures and drawer information, fraudulent alterations, forged endorsement, altered payees, and concealed cheques (Mantzaris 2014b). Computer or IT fraud and corruption are related to the manipulation of records and transactions, the diversion of supplier payments, writing off suppliers' debt, the granting of unauthorised discounts and rebates, the creation of ghost supply companies and issuing fraudulent cheques (Mantzaris 2014b).

Having briefly examined the conditions facilitating fraud and corruption, ways of addressing or combating the scourge can now be discussed.

ADDRESSING CORRUPTION AND FRAUD

A holistic approach to addressing corruption starts with the human element, which has very strong social dimensions. It needs to include the legal aspects of criminal and corrupt activities, and organisational and institutional imperatives and initiatives.

The first step should be to target and strengthen the personal ethics of public administrative and political officials, and to challenge head-on any social norms that encourage corruption. A need exists to encourage accountability, transparency and public integrity, through continuous communication throughout the organisation and in various

departments. In the process, a culture of collective leadership should be developed in the spirit of African Humanism. This means that there is an urgent need to create a common integrity in a coordinated war-room against corruption where integrity-driven, collective leadership against corruption is epitomised by strong political will.

In such an initiative, the leadership must cease to be monolithic. It is transformed to innovative leadership in terms of institutional functions and roles, mechanisms that enhance anti-corruption behaviour and tackle existing or potential challenges uncompromisingly. The role of an individual leader within a group may become a problem of an individual versus the collective will (Alimo-Metcalfe 2007; Van Wart 2003). Yukl (2010) has shown that collective leadership negates the artificial separation between managers and leaders, as leadership is transformed into an attitude and a *way of life*. If collective leadership is achieved, all key decisions on service delivery can be shared amongst the heads of departments/sections who have the expertise and knowledge to identify the existing challenges faced in their respective units, including issues of corruption. It is such collective leadership that cements and maintains higher levels of motivation and commitment within a working environment and strengthens human and professional relationships (Harms and Crede 2010:6-8; Mullins 2007).

Collective leadership against corruption can be instrumental in establishing a transformational and innovative organisational culture that is directly involved in the planning and implementation processes, accompanied by elaborate strategically designed assessment and evaluation process that enable monitoring functions and roles and assess problem areas within the existing environment. In such a process, the leader is able to pinpoint hurdles to positive change and identify possibilities of resistance to it that can be rectified through a *revitalisation* of the project (Bligh 2003).

Key elements of the legal processes identified in addressing corruption include facilitating (not impeding) investigations, criminalisation and prosecution. It is imperative that the corrupt and the corrupted are punished. The prosecution of corrupt individuals or groups is crucial in demonstrating decisively that corruption is stopped before it occurs and no political or administrative leader or a multi-millionaire *tenderpreneur*, is immune from prosecution (Bull & Newell 2003).

It needs to be made clear to each and everyone involved directly with a municipality, either as an elected or an appointed leader, that every single law, rule or regulation that determines the vast majority of dictates, if not all, actions, duties or responsibilities need to be adhered to. These laws, rules or regulations apply to all organisational and institutional aspects, such as human resources, financial compliance and accountability, and performance management parameters instrumental in their successes and failures.

Judging from the proliferation of corruption in the municipalities as reported in the South African press, research reports and publications by academics and civil society activists and organisations, some of which have been mentioned briefly in this article, it is evident that many of the laws, rules and regulations, codes of good conduct, policies and even well-designed anti-corruption programmes are not followed.

In view of the wide variety of corrupt practices, methods, and *soft spot targets*, it needs to be understood that the principal weapon in the fight against corruption is the existence of political will at all levels of the organisational and institutional nexus. This political will cannot be applied through a *generalist/generic* prevention/detection strategy. It needs to be based on a thorough and systematic approach in the fight against corruption, and knowledge

and understanding of all legal and statutory fundamentals. Above all a clear, well-researched and analysed specific environmental understanding is critical. This is crucial as prevention strategies based on national, provincial or local governments' anti-corruption strategies tend to ignore social, economic, organisational and human dynamics and particularities in the local sphere. Such strategies tend to be based on a purely legalistic broad framework that emphasises investigative and prosecutorial functions, and often lacks the significant element of mobilising and raising awareness in citizens' public participation, which could guarantee an assessment and monitoring feature (Woods & Mantzaris 2012).

The *National Development Plan* (2013) envisions the existence of a *capable state free of corruption*. There is a strong belief that there is a possibility of a process unfolding to make this possible. The idea is that state institutions, including municipalities, will plan and implement actions aimed at improving the ethics, accountability and performance of public officials. These actions probably include introducing and strengthening new and advanced measures associated with employment, performances or promotions for administrative and political officials. Thus recruitment, appointments and promotions are based on legal requirements, rules and regulations transparency and merit (Mantzaris & Pillay 2014b). In addition, as experience has shown both ethical performance and upgrading of skills can improve the possibilities of anti-corruption measures becoming successful (Mantzaris & Pillay 2014b). Public leadership at all municipal levels will be asked to plan, design and implement codes of conduct that take into account the risks, weaknesses and strengths of their municipalities, and to respond accordingly in order to strengthen their integrity and accountability in performing duties and responsibilities (Mantzaris & Pillay 2014d).

Important aspects of the process is the role of leadership in relation to internal control mechanisms, awareness strategies, and the identification of priority areas for attention. The development of controls to limit risks is instrumental in securing positive changes in the struggle to eliminate corruption in a very wide variety of risks such as supply chain fraud, assets appropriation maintenance and distribution, contract mismanagement, delegation of duties and responsibilities, overtime abuse, revenue misallocation, or budgetary controls.

The existence and implementation of a fraud and corruption response plan as proposed needs to be supplemented by educational and awareness mechanisms of laws, systems, functions rules and procedures (Mantzaris & Pillay 2014a). Creating innovative communication systems and on-going maintenance and review mechanisms is urgent (Mantzaris & Pillay 2014a). Moreover, the role of internal audits and independent reviews of the effectiveness of internal controls, corrective actions and identification of risks is crucial, especially in relation to the role of employee's at all organisational levels.

The role and significance of an organisational fraud and corruption prevention plan, as a guide to all employees, needs to be emphasised, together with its aims, objectives and key operational dynamics and components. The plan must be supplemented by suitable operationalisation, assessment, monitoring and evaluation of internal controls, prevention controls, and levels of authorisation, and there should be arithmetic, accounting and physical controls (Mantzaris & Pillay 2014c).

As the *Batho Pele* principles point out, public participation is the *sine qua non* of ethical, effective and efficient service to the public. South Africa's legal and regulatory framework guarantees strengthening of access to information as a key issue of integrity and good governance and public participation is an integral part of the country's constitutional

dispensation. The role of civil society and groups and community organisations is vital in the detection and prevention of corruption at all levels of government (Mantzaris and Pillay 2014b).

CONCLUSION

The article attempted to show that human relations, power relations and organisational imperatives determine the success or failure of ethics and accountability as the foundation of the perpetual struggle against corruption. The examples of municipalities in different parts of South Africa showed the variety of corruption found. Systemic and organisational weaknesses are roots of corruption. These problems can only be solved by adopting a holistic approach to address corruption and by tackling the political/administrative conundrum by building collective leadership and developing strong political will. Internal control mechanisms and solid financial management initiatives, accompanied by a fraud and corruption detection and response plan, need to supplement these initiatives.

In his *Republic*, Plato ([ca 360 BCE] 2004) postulated his ideal state *Gallipolis*, uncorrupted state, but so far every single attempt to create such a *pure state* that treasures the welfare of all its people has barely occurred. Rulers/philosopher advocating and achieving such a state hardly existed in human history, and those who tried were either persecuted, died soon or violently, mostly betrayed.

But this does not mean that hope dies with History

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