

Assessing audit outcomes of pre-determined objectives in a public institution (South Africa).

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Abstract

Purpose

Many developing countries such as South Africa have been introducing measurement of results to improve public service delivery. The practice of development of performance measures in the public service emanates from pressure exerted by citizens who are calling for more efficiency and effectiveness in delivering services. This article examines the implementation of the audit of pre-determined objectives at the Department of Basic Education (DBE).

Design/methodology/approach

This study is based on a qualitative case study approach. Secondary sources of data were used in order to analyse the DBE's challenges in managing performance information. Key secondary documents used include the AGSA annual audit reports as well as the DBE 2010/11 – 2014/15 Strategic Plan and Annual Performance Plans (APP) that provide the pre-determined objectives selected by the Department to measure performance for the five-year period.

Findings

The findings indicate that there are shortcomings in the processes of managing performance information. Based on the findings, it is incumbent upon the senior management of the DBE to strive towards understanding and improving their oversight roles and responsibilities in the management of pre-determined objectives.

Originality/value

The study generates a deeper understanding of what has been happening when pre-determined objectives were developed, reported or assessed in the DBE. This will assist the Department and similar public institutions to make further improvements in order to achieve pre-determined objectives.

Key Words: Department of Basic Education; Public sector; Performance measures; Public service; Annual Performance Plans.

1 Introduction

Measurement of organisational performance has been gaining traction in many developing countries as the public sector attempts to increase the satisfaction of society with provided services and their accessibility (Balabonienė and Večerskienė, 2015). It provides the basis for public sector institutions to assess how well they are progressing towards set predetermined objectives, assists in identifying areas of strengths and weaknesses, and decides on future initiatives, with the overall objective being to improve performance (Purbey, Mukherjee and Bhar, 2006). Measurement of organisational performance has recently generated significant interest among both academics and practitioners (Tangen, 2004). Neely (2002) identifies measurement of organisational performance as involving the quantification of efficiency and effectiveness of action and is designed to promote consistent attainment of organisational objectives. De Waal (2007) and Olufemi (2014) revealed that measurement of organisational performance is not only relatively unknown in many African countries, but that interest in its use has been growing among African public organisations. As such, Kariuki (2012) argued that in Africa “many public sector organisations lack institutional readiness as there has been no history of using performance measures in the public sector. This article examines the implementation of one measurement of organisational performance -the audit of pre-determined objectives at the Department of Basic Education (DBE) in South Africa. Pre-determined objectives are individual achievable outcomes aimed for by an organisation within a given time frame and with available resources (Ogbeiwi, 2017; Department of Planning Monitoring and Evaluation, 2010).

The article is in response to pressure exerted by citizens who are calling for more efficiency and effectiveness in the South African public sector and other developing countries (Brignall and Modell 2000:286). Muchiru (2014) argues that citizens awareness of their rights and

responsibilities; better access to information through technology; and higher expectations of service levels has become a powerful force for change in Africa's public sector. Further, the article is a contribution to continuing debate on the use and usefulness of performance measures in the public sector as a mechanism for enhancing service delivery (Nicholson-Crotty, Theobald and Nicholson-Crotty 2006; Lee 2006; Balabonienė and Večerskienė 2015; Nombembe 2013) .

Although much has been written in theory about performance measures, debate ensues with regards to their operation in practice, particularly in the African public sector. Further, according to van der Nest and Erasmus (2011, p.135), reporting on non-financial information is still a challenge to most South African entities. In addition to this, the case of the DBE is selected because it is one of the institutions whose service delivery focus areas are difficult to quantify. Unquantifiable, more descriptive services of the public sector have tended to generate more questions around the effectiveness of the implementation and measurement of pre-determined objectives in South Africa. Overall, a number of authorities have argued that performance measurement models have not been easy to adjust to the public sector because public sector organisations are oriented to the processes and not to the results (Kaplan 2003 and Moxham 2009).

Measurement of organisational performance in the public sector can focus on the performance of an organisation, a department, employee, processes to provide a service among other areas (Langley, 2007). According to Nicholson-Crotty, Theobald and Nicholson-Crotty (2006:103), performance measures must be used to give information to management, that is, measurement results are used to feed into management processes of decision-making, thus, the success of management largely depends on performance measurement. Consequently, Diedericks (2017, p.1) points out that,

“if you do not measure results, you cannot tell success from failure; if you cannot see success, you cannot reward it; if you cannot reward success, you are probably rewarding failure; if you cannot see success, you cannot learn from it; if you cannot recognise failure, you cannot correct it; and if you cannot demonstrate results, you cannot win public support”.

Whiting et al., (2008) contend that organisational behaviour should be developed in a performance oriented way and that this behaviour should be analysed and then modified to

develop the required behaviour. In other words, measuring performance has a bearing on work being done, which in the end influences performance recognition, managing and correcting poor performance, as well as continuous organisational improvement. (Carpinetti, Galdamez and Gerolamo, 2008). This is important since governments are held accountable for the utilisation of public resources and the quality of services that they provide.

It is in this context that African governments are increasingly developing stronger endogenous demands for evidence of organisational performance based on a comprehensive results-based orientation, and demand for in-depth performance evidence is still forming in the provision of public services (Porter and Goldman, 2013). Consequently, a few years into democracy, the South African government streamlined its planning processes to introduce measurement of organisational performance with specific emphasis on the measurement of results. Based on this, performance of South African public sector institutions is measured through auditing the extent to which reported actual performance speaks to predetermined objectives. The Auditor General of South Africa (AGSA) was charged with the responsibility of phasing in a 'predetermined objectives' audit that involves checking on the reliability of the performance information presented by public sector institutions. The phasing in was completed in 2013. However, institutional performance in the country's public sector remains questionable (Nengwekhulu 2009; Fourie and Poggenpoel 2017). Challenges also remain regarding the application and reporting of predetermined objectives. In that regard there is need for a deeper understanding of what happens when pre-determined objectives are developed, reported or assessed in order to accurately measure and improve institutional performances in the South African public sector.

In this regard, this article analyses the audit outcomes of pre-determined objectives and the reasons behind these audit findings in the DBE with a view to making recommendations for improvement in implementation. The analysis is for the period 2010/11-2014/15. This period is chosen because it is the most recently completed five-year planning term according to the South African planning cycle. Further, the period is also selected because the public sector relies heavily on social measures that are outcome-oriented which are often difficult to realise in a short space of time – a few years are needed to measure institutional performance.

This article has the potential of contributing towards the strengthening of performance measurement practices as they pertain to the development and management of pre-determined objectives to improve public service delivery. It will do this by making further suggestions for better processes and systems for managing and measuring performance, which contribute to improved planning, reporting and accountability in the broader public sector, within the milieu of the existing debate.

This article is structured as follows; after the introduction which gave an overview of the research study, the article outlines a theoretical understanding of what constitutes performance measurement in the public sector, its purpose and in the process outlines its perceived benefits.. The third section provides the methodology that was used to gather data. The fourth section analyses the implementation of one type of performance measurement – predetermined objectives, in the case of the DBE, South Africa. The final two sections proffer recommendations for improvement and a conclusion.

2. Measurement of performance in the public sector

Performance measurement generated interest in both the private and public sector during the New Public Management (NPM) era. In Africa, adoption of the NPM paradigm was an effort to modernise and re-engineer the public sector in response to perceptions that its public sector was the source of wasted resources and a major contributing factor to its dwindling economies (Sefali, 2010). Prior to the NPM era, the African state concentrated on large scale nationalisations, leading to increased governmental activities that led to a bloated but weak and inefficient public sector (Dzimhiri, 2008). Continued economic crises characterised by poor public policies, mismanagement, nepotism, political patronage, large and rigid bureaucracy, and widespread corruption became a common feature of the continent's public administration machinery (Turner and Hulme 1997). Further as noted by Dana, Ratten and Honyenuga (2018), independence in many African countries was followed by political instability, coups and dictatorships which affected development.

Subsequently, public institutions on the continent were criticised for poor service delivery, lack of accountability and diminishing productivity (Hope, 2001). Referring to Ghana and Togo, Dana (2007) reveals that these countries became associated with massive poverty, low per capita income, low manufacturing output, and immense balance of payment deficits among other economic challenges. Further, Maringira and Masiya (2018) point to poverty,

a massive social divide and economic inequity as endemic in countries such as South Africa. Adamolekun (2005) ascribes the root cause of Africa's weak economic performance to the failure of public institutions. Reform discussions on the performance of the African public sector therefore generally focused on its effectiveness with the underlying idea being to see institutions becoming results-oriented and productive (Ayee, 2012). Hence, most African countries introduced a myriad of management systems associated with the NPM.

The NPM paradigm among its many features, sought to deal with the following in relation to challenges in the African public sector; fighting corruption, promoting good governance, effective public financial management and strengthening management capacity (Mhone, 2003). According to authorities such as Hughes (2003) and Tilbury (2006), most, if not all, of the African countries adopted NPM in order to enhance accountability, improve public service delivery, ensure public service efficiency and effectiveness and improve financial management. Further to this, Hisrich and Al-Dabbagh (2013) also point out that as a result of the changing global economy, governments started to realign their public institutions and emphasised new 'public managerialism' and discontinuous reforms that challenged traditional mindsets.

NPM also emphasised a result-orientation as opposed to the process-orientation of traditional public administration. It is in this context that performance measurement is considered an important element of NPM in the African context. According to Thornhill, et al. (2017, p.19) and Brignall, and Modell (2000, p.281), one of the identifying characteristics of the NPM is the treatment of the public sector as a business with a focus on outcomes, actions and measures of performance. Subsequently, Non-profit organisations and the public sector have become increasingly interested in measuring performance. Areas measured by the public sector include client satisfaction, financial accountability, programme outputs, outcomes and adherence to standards of quality (Niven 2003, p.30).

In Africa, political and administrative officials have greatly undermined accountability and performance in government hence the need to find ways and means of removing such obstacles that affect the enjoyment of economic, social, and cultural rights (Agu, 2016). Hence the introduction of performance measurements. Seang (2003, p.1) contends that performance measurement should be seen as, "[t]he process of determining how successful

organisations / individuals have been in attaining their objectives”. A more elaborate definition of performance measurement is that it is ,

“The process of assessing the proficiency with which a reporting entity succeeds, by the economic acquisition of resources and their efficient and effective deployment, in achieving its objectives.” (CIMA 2008, p.3)

Performance measurement can be both positivist/quantitative or more interpretative constructivist which is more applicable to the public sector. In other words performance measures may be based on non-financial as well as on financial information.

However, measurement of performance also presents the debate around the methods of measurement. Ngomuo and Wang (2015:185) state that,

“Different performance frameworks were developed and used to measure performance of public and non-profit organization, some of them include performance measurement framework, results and determinants on performance measurement model, balanced scorecard, the Reference model of integrated performance measurement system, Cambridge performance measurement design process and others”

As noted above, performance measurement can be both quantitative (preferred in traditional approaches) or qualitative. Quantitative measurements mainly relied on financial measures (Richard et al., 2009). Studies emerging since the 1990s have emphasised to use both quantitative and qualitative measures of performance to create a synthesis of a better performance management system (Mafini and Pooe, 2013). Among these later approaches for example, the Balanced Scorecard (BSC) has become one of the popular approaches used in the South African public sector. It is seen as a relevant strategic planning and performance management tool using for both public and private sectors in aligning organisational activities to the vision and strategy of the organisation, improve internal and external communications, and monitor organisation performance against strategic goals (Rajesh et al., 2012).

Nonetheless, for purposes of this paper, a more important question to raise in this regard is, why should public sector institutions be concerned with measurement of performance? And for what purposes do—or might—people measure the performance of public agencies? Behn, (2003) identifies numerous purposes of measuring performance, namely (1) to find

out how well government institutions are performing; (2) ensure all employees are doing the right thing (3) to budget effectively (4) to motivate staff, stakeholders and citizens to do the things necessary to improve performance (5) to promote the work of an institution and to convince interested parties that the organisation is doing a good job (6) to celebrate organisational accomplishments (7) to learn why the institution is performing the way it is doing; and (8) to improve through identifying what exactly should be done differently to improve performance. Of import to this article are the last two objectives.

Moynihan (2006, p.78) and Nombembe (2013, p.24) argue that measuring performance improves reporting and it is an important accountability tool that tracks an institution's performance. It provides an expose to Parliament, legislators, members of the public and other relevant parties that the actual performance reported is useful and reliable. While Drucker in Nicholson-Crotty, Theobald and Nicholson-Crotty (2006, p.103), argues that performance measures must be used to give information to management, that is, to feed into management processes of decision-making. Thus, the success of management largely depends on performance measurement. Thus, the success of management largely depends on performance measurement. In other words, performance measurement is an instrument that provides information to the different stakeholders in the public sector and it is the best tool to gauge the delivery of public services and the quality thereof (Brignall and Modell 2000, p. 285).

It is in this regard that South Africa's National Treasury (2007, p.1) states that the motivation for paying attention to the development and assessment of performance information lies in the fact that "performance information indicates how well an institution is meeting its aims and objectives, and which policies and processes are working." Therefore, information produced through measurement of performance in the South African public sector provides a basis for reflection on policy implementation success. With reference to countries such as Tanzania, Ghana, Rwanda, Kenya, Seychelles, Cameron, Botswana, Sierra Leone and South Africa, the Commonwealth Secretariat (2016, p.21) reveals that performance information for such countries improves public sector productivity and efficiency as it "enables government to measure progress towards achieving their policy and programme goals in order to enable improved decision-making". In that regard, the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E), reveal that its 24 member countries have to a varying degree started to incorporate performance information into their

reporting (AFROSAI-E, 2013). Such groupings are a positive advancement for the continent given that for a long time, it was divided through colonial boundaries that resulted in neighbours seeing themselves as rivals (Honyenuga, 2019).

However, Moynihan (2006, p.7) argues that, often the public service fails to effectively utilise performance information because it does not have standards to measure performance and that managers are not held accountable for the non-achievement of goals. Utilisation of outcomes is challenging as a measure of performance in the public sector. Instead, African governments have increasingly turned to measuring outputs (something that is widely practised in South Africa) because it is difficult to measure outcomes whose focus is on measuring impacts on society (Rabie and Goldman, 2014). Measuring outputs simply involve answering the question: Which products and services are delivered? Moore and Khagram (2004, p.8) believe that governments choose this type of performance measurement because it is simple and not expensive. What remains critical though is that output measures are valuable in ensuring accountability at all levels of the system and the fact that they act as a warning sign to indicate if things are going well in the organisation.

Measuring performance happens within a strategic planning process, which allows for the determination of pre-determined objectives and targets. Pre-determined objectives are aims that a public sector organisation seeks to achieve in meeting its service delivery requirements. They are a performance measurement tool used in the South African public sector. Documenting of institutional performance against set predetermined objectives produce performance information. According to Abdel-Maksoud, Elbann, Mahama and Pollanen (2015, p.528), performance information is used for strategy implementation. This idea is critical to understand that a strategic plan in the public service is a tool used for measurement, tracking organisational performance and accountability.

In that regard, the rationale for organisations to have strategic plans and objectives is to measure performance and be accountable for the utilisation of resources (Scharter in van der Nest and Erasmus 2011, p.136). Nombembe (2013, p.24) states that measuring performance information improves reporting in the public service to provide better information to the legislators. Nombembe (2013) further asserts that performance information is an important accountability tool that tracks an institution's performance.

Essentially those charged with the responsibility of managing public sector organisations have a duty to demonstrate that the organisation is meeting its objectives and performing its role in society. In this regard, performance information is audited against predetermined objectives. The auditor's role is to report on the usefulness and reliability of the reported performance.

A system of measuring and reporting performance results is being applied, supported by new legislative requirements in over half the African countries (AFROSAI-E, 2013). In the case of South Africa, a reflection on the legislative mandate that guides performance management and measurement is prefaced by the principles outlined in Section 195(1) (a) of the Constitution, which advocates for a public administration that is accountable and transparent. This compels public institutions to provide the public with timely and accurate information. Section 40(3) (a) of the Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA) mandates accounting officers to submit their annual reports, which include an assessment of pre-determined objectives. In order to improve the management of performance information in South Africa, the audit of pre-determined objectives is a requirement according to section 4(1) of the Public Audit Act, 2004 (Act 25 of 2004). According to the Independent Regulatory Board for Auditors (2011, p.4), the audit of predetermined objectives is,

“an annual audit of reported actual performance against predetermined objectives of public institutions to provide assurance to Parliament, legislators, members of the public and other relevant parties that the actual performance reported is useful and reliable”.

In a study of Kenya, Denis and Kilonzo (2014) contend that use of predetermined objectives provides the basis for public sector entities to assess how well they are progressing towards achieving predetermined outcomes and to decide on future initiatives with the goal of initiating performance improvements. The information relating to the performance against predetermined objectives in South Africa is subject to audit by AGSA in terms of Section 20(2)(c) of the Public Audit Act, 2004 (Act No. 25 of 2004). The auditing of pre-determined objectives is a value-add process that ensures that the information reported to the public representatives in annual reports is useful, reliable, and credible. The audit covers “presentation, measurability, relevance, consistency, validity, accuracy and completeness” (Nombembe, 2013, p. 25).

Although the audit of pre-determined objectives has been going on for a while now in South Africa, in referring to municipalities, Ramutsheli and van Rensburg (2015, p.115) report challenges that include non-compliance with legislation, usefulness of information and reliability of information, which are caused by the inability to plan and report appropriately. Other reasons for poor audit outcomes on pre-determined objectives as identified by Diedericks (2017, p.5) include the lack of technical expertise in planning and reporting, poor support from oversight structures, lack of documentary evidence to verify reported outputs and misunderstanding of the AGSA criteria on the reliability of information. Roos (2009, p.32) reports the lack of consistency of measurable objectives and performance indicators between reporting periods, while Nombembe (2013, p.26) identifies the lack of internal controls, inadequate internal audit processes, non-compliance with internal policies and procedures, poorly defined indicators, lack of definitions for indicators, and targets that are not specific as problematic areas. Van der Nest and Erasmus (2011, p.143) report similar root causes in 31 national departments. This article, therefore, investigates factors leading to poor audit results at DBE.

3. Methodology

This article employs a qualitative research approach given that it makes an in-depth examination of the challenges that the DBE has in the development and management of pre-determined objectives using descriptive secondary sources. The DBE, which is a National Department located in Pretoria was selected because of its role in leading and guiding provincial departments on implementation of national education mandates. It is one of the 34 national departments in South Africa. The department employs over 790 employees, 75 of which operate at senior management services (SMS) level. The management of pre-determined objectives is located in the office of the Accounting Officer, Director-General (DG)G, a strategic locus in the organisational structure.

A case study design was selected because it gives more information by addressing the how or why questions concerning the phenomenon of interest Yin (2002). Further, authorities such as Kumar (2014, p.155) also see a case study as a chance to have a thorough understanding of the real issues, processes and systems at play. In this qualitative case study design, documentary evidence was used. This approach was essential in facilitating

the assessment of critical documents in order to create a larger narrative of audit outcomes of pre-determined objectives and the reasons behind these audit findings.

Sources of data collection included literature on performance measurement. This is because a significant body of literature which focuses on the measurement of organisational performance in the public sector exists. Key public documents used include the AGSA annual audit reports; the DBE 2010/11 – 2014/15 Strategic Plan (Department of Basic Education, 2011) and the DBE Annual Performance Plans (APP) (Department of Basic Education, 2011). DBE annual reports provide the type of findings against the audit criteria and the extent of the findings per programme. The Annual Performance Plans provide the pre-determined objectives selected by the Department to measure performance for the five-year period. The AGSA's comprehensive management reports capture all findings, responses that management provide, and the final comments by auditors on each finding. The AGSA's comprehensive management report is, therefore, the main source of information for this article. In addition, the Internal Audit reports provide information on what the DBE does in between the external audits, with reference to addressing the external audit findings.

Thematic data analysis was used to analyse the data. Braun & Clarke (2006:79) state that "Thematic analysis is a method for identifying, analysing and reporting patterns (themes) within data". This method "aims to explore the understanding of an issue or the signification of an idea" (Attride-Stirling, 2001: 387). According to Braun & Clarke (2006), thematic analysis provides flexibility in analysing data, structure for organisation of themes, and helps in interpreting the research topic.

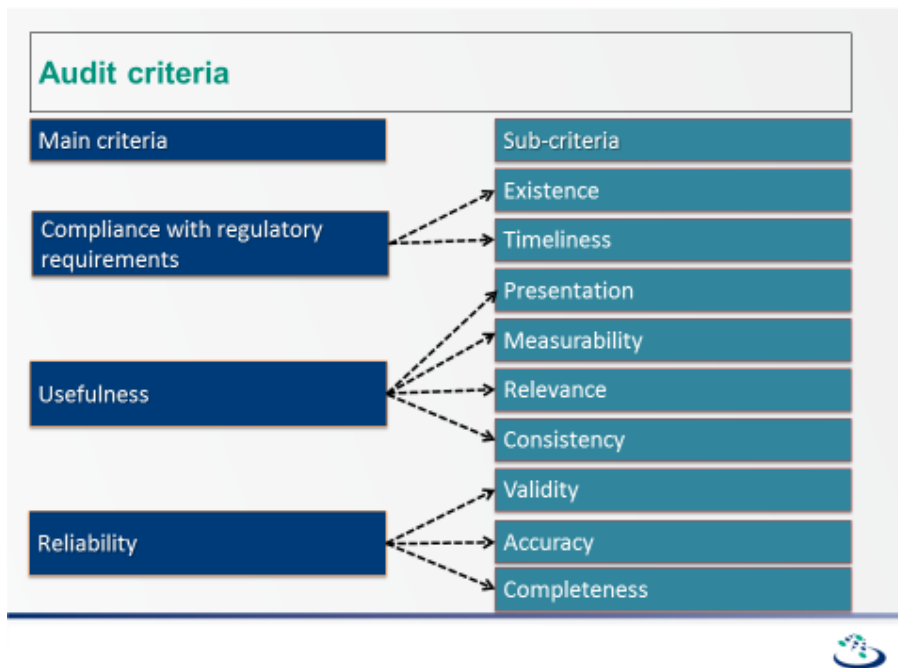
Subsequently, in line with Braun and & Clarke's propositions, six steps were following in the thematic analysis process. First the researchers conducted a thorough overview of all the data collected (Familiarisation). Second, coding was done by way of highlighting recurring texts and developing codes to describe their content. The third step involved generating themes. In this process numerous codes were combined into a single theme. Those codes that did not appear frequently to make enough generalisations were discarded. Fourth, the emerging themes were again reviewed against the available data to ensure that all the potential themes had been captured. The fifth step involved defining and naming themes. Naming themes involved coming up with a succinct and easily understandable name for each theme. Key themes identified were usefulness of information, the reliability of

information and compliance with laws and regulations. The use of thematic analysis enabled the researchers to capture and organise data into patterns that provided meaning and answered the research questions. Subsequently, the sixth step involved writing analysis of the data.

4 Findings

Findings of this study are based on the pre-determined objectives' audit criteria reflected in Figure 1.

Figure 1 **Audit criteria and sub criteria**



Source: AGSA (2013a).

AGSA audit reports assist executive management of public sector institutions to be more focused on service delivery, and on being accountable for every process undertaken and every decision made. Although the audit of pre-determined objectives has been going on for more than 10 years in South Africa, some public institutions and government departments are still struggling to obtain good audit reports in this area, hence the focus of this article on the DBE.

The audit of pre-determined objectives is based on the criteria of the usefulness of information, the reliability of information and compliance with laws and regulations (Independent Regulatory Board for Auditors, 2012, p.84). Usefulness of information is evaluated in terms of measurability, relevance, and consistency. Reliability of information is assessed in terms of validity, accuracy, and completeness of supporting information. Compliance with laws is mainly with reference to the Public Finance Management Act, Framework for Managing Programme Performance Information, Treasury Regulations and the Framework for Strategic Plans and Annual Performance Plans.

4.1 Usefulness of information

Under the criterion of the usefulness of information, measurability means that strategic objectives and performance indicators must be clearly defined, achievable and realistic, and the targets must be very specific and measurable with a time element (Independent Regulatory Board for Auditors, 2012, p.94). Relevance means that there must be a logical link between the goals, objectives, outputs, and outcomes in terms of the mandate of the organisation (Independent Regulatory Board for Auditors 2012, p.94). Consistency means that the contents of the strategic plan, APP and the annual report with respect to objectives, indicators and targets, are the same to allow for a structured evaluation of performance (Independent Regulatory Board for Auditors, 2012:94). In view of these requirements of the audit criteria, data analysis was drawn from the DBE five-year strategic plan and the DBE 2010/11 – 2014/15 Strategic Plan and Annual Performance Plans (Department of Basic Education, 2012; Department of Basic Education, 2013; Department of Basic Education, 2014).

In terms of this audit criteria, data analysis reveals that in the five-year period, the number of strategic objectives changed from 15 to 13 by the fifth year as reflected in Table 1, while the number of performance indicators decreased from 64 to 31 by the fifth year.

Table 1: Changes in the number of strategic objectives

	Total number of objectives	Objectives present for 4 years	Objectives present for 3 years +	Objectives present for 2 years and under	% objectives in all 4 years	% objectives in 3 years +
P1	4	2	3	1	50%	75%
P2	10	2	4	6	20%	40%
P3	6	1	4	1	17%	67%
P4	5	3	4	1	60%	80%
P5	2	2	2	0	100%	100%
Total	27	10	17	9	37%	63%

This loss of 48% of the original indicators significantly affect the usefulness of information. Further, the DBE developed Technical Indicator Descriptions (TIDs) only in the last two years of the cycle. TIDs are developed to institute a common understanding on the procedures that must be followed to record, collect, collate, verify and report on the actual performance on predetermined objectives outlined in the APP. Without TIDs, the usefulness of performance information in terms of measurability, relevance, and consistency is highly compromised. In this regard, Nombembe (2013, p.26) found that most organisations lack definitions for indicators.

There is a total of five programmes in the period under review. In programme 1, only two out of four objectives were retained for the whole term while only two objectives out of 10 (20%) remained constant throughout the entire term in programme 2. It has to be noted that programme 2 is the core function of the DBE dealing with curriculum related matters. Objectives give guidance and direction, a kind of 'road map' to navigate with so that the organisation heads in the right direction and are ideal for evaluating performance. Consistent objective setting enables comparison of objectives with actual performance, adjusting processes and behaviours as required. Therefore, losing 60-80% of the original objectives indicates a serious problem of the usefulness of DBE information. Similarly, in programme 3, only one strategic objective out of six remained in place for four years. Three out of five

strategic objectives (60%) in programme 4 were retained throughout the four-year term. Programme 5 is the only programme where the strategic objectives did not change for the entire five-year term. In this regard, Roos (2009, p.32) argues that lack of consistency of measurable objectives and performance indicators between reporting periods results in poor audit outcomes.

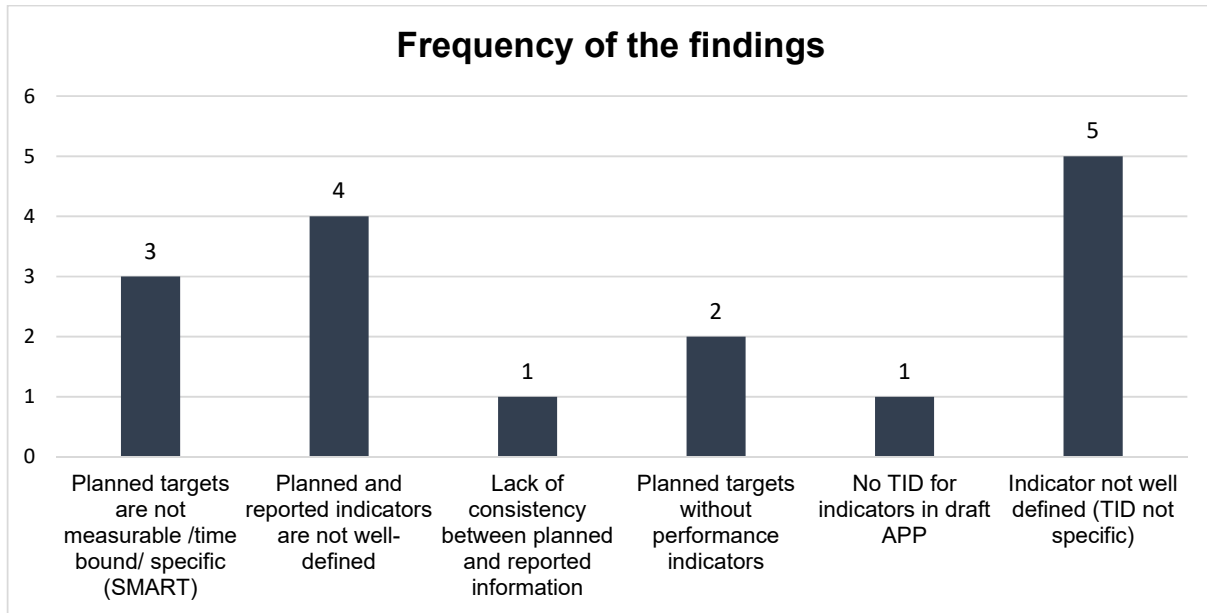
This analysis also established that some strategic objectives were utilised in more than one programme as shown in Table 2 below:

Table 2: Strategic Objectives found in more than one programme

Strategic Objective	P1	P 2	P3	P 4	P5
1. "Strengthen partnerships with all stakeholders, resulting in education becoming a national priority"	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
2. "Strengthen the capacity of district offices"		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
3. "Strengthen school management and promote functional schools"			<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
4. "Improve teacher capacity and practices"		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		
5. "Universalise access to Grade R"		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		

The first three strategic objectives were included in at least three of the five programmes. In terms of the usefulness of information, if an objective meets the SMART criteria, it cannot be relevant in three different programmes. If it is stated in general terms, it can apply to more than one programme provided the types of performance indicators developed for the respective programmes are specific, which is not the case in the context of the DBE. This means that these objectives in the DBE's APPs were not SMART in this context. Brignall and Modell (2000, p.295) argues that this ambiguity of goals and objectives is common in the public sector. It is important that objectives be SMART because writing objectives as SMART statements is the gold standard for giving a clear direction for action planning and implementation (Ogbeiwi, 2017).

Figure 2: Usefulness of information findings and the frequency of occurrence



The AGSA management reports for the period 2011-2015 were also used to analyse the usefulness of information (AGSA, 2011a; AGSA, 2011b; AGSA,2012a; AGSA, 2012b; AGSA, 2013a; AGSA, 2013b; AGSA, 2014; AGSA, 2015) . Figure 2 below represents the types of findings identified by auditors and the frequency at which these findings occurred.

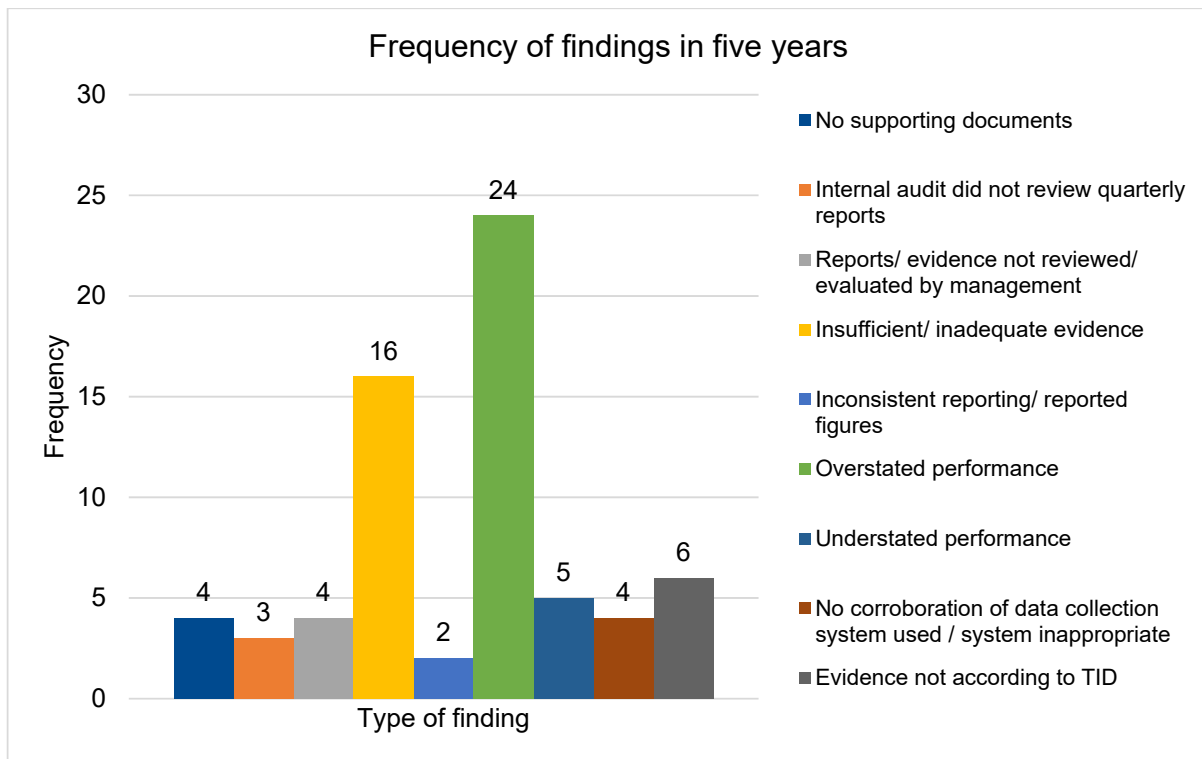
Analysis of the management reports of the DBE revealed that the TIDs are not specific; that planned and reported indicators are not well defined and planned targets are not SMART (AGSA, 2011a; AGSA, 2011b; AGSA,2012a; AGSA, 2012b; AGSA, 2013a; AGSA, 2013b; AGSA, 2014; AGSA, 2015). These observations are based on the criteria in the planning frameworks that are used to help the DBE and other Departments to ensure framing of SMART strategic objectives and performance indicators. These findings are consistent with the assertions made by Nombembe (2013, p.26) who found, among other things, poorly defined indicators, lack of definitions for indicators and targets that are not specific as common findings of poor audit performance. The overall finding in terms of this audit criteria is that the DBE’s performance information is not useful.

4.2 *Reliability of information*

The AGSA uses three sub-criteria to assess the reliability of performance information, viz., validity, accuracy and completeness. Reliability is about testing whether the reported

information can stand the audit test. Validity means that the reported information has occurred and has been achieved by the relevant organisation. Accuracy indicates that the figures and other data reported have been recorded accurately, that is, there are no miscalculations, including the correctness of formulae used to arrive at the final figure. Completeness, on the other hand, means that every aspect that influences the final output has been included in the final product and expressed in the annual report or the documentary evidence provided (Independent Regulatory Board for Auditors, 2012, p.95). In terms of the above criteria, the overall results of the AGSA findings on the reliability of information identify aspects reflected in Figure 3 below as the most common at DBE:

Figure 3: Reliability of information findings and the frequency of occurrence



Over the five years, the Department overstated its performance in the form of reporting information from previous years, reporting figures that cannot be verified with documentary evidence, duplications, counting people without valid identity document numbers including children, on indicators concerning adult learners and counting deceased people. This led to reported outputs being higher than the evidence provided. In the TIDs, such information was not indicated as crucial in validating the output. Even though this is an aspect of reliability of

information that has been tested, it means the problem started when these indicators were developed and defined; that not enough consideration was given to what some of these indicators really meant in terms of data requirements. Section 195 of the Constitution requires departments to report reliable information to the public. Consequently, over-stated performance by the DBE in the reported period, does not only produce unreliable information but also reflects a failure to comply with the Constitution.

Further analysis of the audit reports reveals that in some cases, the DBE provided inadequate or insufficient evidence. In other instances, the DBE did not provide all the required documents to satisfy the audit criteria during this period. This finding is about evidence not befitting the purpose, for example, if an unapproved policy or unsigned report is presented as evidence, its authenticity cannot be ascertained. Based on the results above, the overall finding is that reported information was not reliable during the five-year term.

4.3 Compliance with laws

In terms of compliance with laws and regulations, auditors' findings expressed issues such as "management did not ensure compliance with laws and regulations for reporting on pre-determined objectives" and that there are "no systems to monitor compliance to legislation. Specifically, an analysis of AGSA audits reveals that the DBE failed to comply with section 195(1)(g) of the Constitution, which promotes transparency and provision of accurate information to the public. In addition, it did not fully meet the requirements of section 40(3)(a) of the PFMA, which calls for public institutions to provide an accurate report on pre-determined objectives. Further, Section 5.2.3(d) and Section 5.2.4 of the TR instructs departments to develop strategic plans that reflect measurable objectives, indicators, targets, outputs and outcomes as well as the production of annual report that are based on the strategic plan. The DBE's information was declared not useful because there were inconsistencies between the annual report and the plan. This corroborates arguments by Ramutsheli and van Rensburg (2015, p.115), who state that South African municipalities fail to achieve their objectives due to non-compliance with legislation. Nombembe (2013, p.26) found the same weaknesses of non-compliance with laws. This non-compliance must be one of the key reasons why the Department did not improve its audit results because compliance affects the usefulness and reliability of information. Makwetu (2014) argues that

public sector audit outcomes can be improved through enforcing compliance with all legislation.

4.4. Other causes of poor audit outcomes

Statements by the auditors, also point out that there were poor internal controls, which meant that managers did not pay attention to how information is managed at directorate level, that is, how it is recorded, filed and stored, which has been classified as poor record keeping. This became evident during the audit where auditors were not given sufficient documents to verify achieved outputs. Thus, this gap is also an indication of management inefficiencies in record keeping where operational activities were carried out without paying attention to proper documentation, filing, reporting and control at directorate level. Control is a critical management aspect alongside planning and execution that cannot be neglected as highlighted by Burke and Freidman (2011, p.11). According to Diedericks (2017, p.5), lack of documentary evidence to verify reported outputs is one of the major causes of poor audit outcomes in the public sector.

Furthermore, the auditors expressed that the M&E directorate did not review reported information to ascertain completeness and accuracy. This finding has implications for a clear understanding of the structural functions of the M&E directorate in the Department, which may be dual in this instance because the department is responsible for a concurrent function, that is, monitoring the entire education sector, at DBE level and at provincial level. Monitoring and evaluation plays a critical role in performance of systems by connecting performance information processes from planning, through data collection, to reporting (Kimaro and Fourie 2017, p.6). The other related finding indicates that the Internal Audit directorate did not audit quarterly performance reports to identify information challenges early enough and advise management to correct them before the end of the financial year. The audit reports further revealed that the internal audit function lacked capacity in terms of person-power with relevant experience to carry out the mandated functions. According to Fourie and Erasmus (2014, p.105), internal auditors have the responsibility of improving systems for governance, risk management and internal control.

Overall the above-mentioned observations resulted in unreliable information which contributed to poor audit findings. Lack of credible information works against the main purpose of pre-determined objectives as a tool used for accountability. In addition, the

monitoring of performance cannot be done successfully without credible and relevant information Govender and Reddy (2014, p.61). When an organisation has an inadequate system for performance reporting, Hendricks and Botha (2015, p.113) maintain that it leads to a qualified audit opinion whether financial or non-financial, something that has been happening at DBE for over five years in relation to non-financial reporting.

The audit management reports contain a section on management deficiencies and another section on recommendations. These sections identify what management has failed to do and recommend what should be done to improve the situation to avoid getting the same findings. One of the major causes of continued poor audit outcomes during this period could have been inadequate management oversight to address issues raised by auditors in the annual audit management reports. This relates to the lack of internal controls articulated by Nombembe (2013, p. 26) and Van der Nest (2011, p.143)

Further, an analysis of the audit management reports seems to indicate that there had been lack of controls to address the issues raised by auditors. This means that after each audit, internal auditors failed to perform one of their crucial responsibilities of conducting reviews in identified areas of weakness to turn the situation around (Pauw et al. 2017, p.166). In addition, the audit committee, as a governance structure, has a critical responsibility of ensuring that management is held to account with regards to any failure to address audit findings. Management oversight on audit recommendations is crucial in ensuring that the DBE improved its own performance. Motubatse, Ngwakwe and Sebola (2017, p.98) confirm that leadership and governance are influential in the attainment of clean audits.

A further perusal of audit reports reveal that staff members did not seem to fully understand the complex performance information reporting requirements. Without understanding the basics of what needs to be done and how, it would prove difficult for the department to improve how it deals with the issues of pre-determined objectives. The areas mentioned above indicate the areas that led to the poor performance of the DBE on the management of pre-determined objectives. These contributed to repeated findings on pre-determined objectives during the five-year period.

In terms of the generalisability of this study, it is important to note that irrespective of the nature of the government department, systems are the same. Further, in the South African

context and in many countries, policies apply across departments. In that context, findings of this research can be generalised to the whole public sector context as all departments are guided by similar performance measurement processes. In this regard, the lessons learnt in this study can be applied to other departments that may be experiencing the same challenges. However, it is important to note that case studies by nature introduce an element of limited applicability. In that regard, findings may not always be easily generalised to other situations.

Through examining the audit of pre-determined objectives in the public sector using the case study of the DBE in South Africa, this article has contributed to current policy debates on the use and usefulness of performance measures in the public sector as a mechanism for enhancing service delivery. It contributes towards enhancing practitioner understanding of performance measurement practices as they pertain to the development and management of pre-determined objectives. Further, for practitioners, it points to better processes and systems for managing and measuring performance, which will contribute to improved planning, reporting and accountability in the broader public sector. Academically, this article adds academic value to the domain of Public Administration, especially in the area of performance management and measurement in the public sector. In that regard, this research is of 'dual imperative', (Jacobsen & Landau, 2003) that is, it informs both policy practitioners and contributes to existing scholarly debates on audit of pre-determined objectives and performance measurement in general.

5. Recommendations

This article notes that despite the current changes and the numerous recommendations of the AGSA, the DBE's audit outcomes have not improved. Until there is a deeper understanding of what happens when pre-determined objectives are developed, reported or assessed, this situation will continue to be a challenge to the DBE. Therefore, the DBE needs to make further improvements if it is to achieve clean audits on pre-determined objectives.

First, in terms of lack of management oversight on performance information, the Department must take strategy development and monitoring seriously, ensuring that performance information is managed at all levels of the system so that it is used for decision making. Top management must make it compulsory for all branches to give account on their management

of performance information and where there is laxity or non-compliance, consequence management must be implemented in accordance with policy. The Department needs to institutionalise quarterly reviews in order to assess the performance of the organisation each quarter. The reviews will provide an opportunity to communicate and share critical issues pertaining to roles and responsibilities of all senior managers on the management of performance information.

Second, in view of the lack of internal controls and poor record keeping, which led to unreliability of information, it is prudent for senior management to ensure that information management, proper reporting and record keeping become a culture of the organisation. An entrenched culture will ensure that record keeping is not done for audit purposes, but rather embedded as a management function where information is recorded and reported accurately and filed properly in any format for easy retrieval. Electronic records for audit purposes must be kept in a repository whose access is controlled by the relevant unit to ensure it is not tampered with after it has been validated.

Third, on the non-review of reported information and non-audit of quarterly reports by the and Monitoring and Evaluation, and the Internal Audit directorates respectively, it is crucial to strengthen the capacity of these directorates in the management of pre-determined objectives. If there are capacity issues, management must take the necessary action to provide capacity according to the needs of each unit to support strategy implementation. Verification of information should be strengthened by establishing a cross-cutting team led by the relevant unit. The verification team should meet every quarter to validate the evidence presented for each output in addressing concerns around the accuracy and correctness of reports. To add more value, Internal Auditors must audit the verified reports quarterly before they are submitted to the DPME and National Treasury.

Fourth, on non-compliance with legislation, the Accounting Officer should make use of the Internal Audit function, which must ensure that the Department develops a system that tracks adherence with laws and regulations. The effectiveness of the Internal Audit is critical in supporting the organisation to comply with pieces of legislation that guide the management of predetermined objectives.

Fifth, on the lack of understanding of performance information requirements by management, the Department must ensure that there are clear links between the APP, operational plans and performance agreements of all senior managers so that personal performance is directly linked to organisational performance information. All directorates should use their monthly meetings to report their outputs and verify evidence in preparation for quarterly reporting.

Sixth, on reliability of information, the Department, led by the Strategic Planning Directorate should follow the frameworks that guide the development of predetermined objectives. The emphasis must be on making sure that the objectives of the Department are SMART, and they must meet the audit criteria of being measurable, relevant and consistent.

Finally, on the finding of reliability of information, management needs to improve the validity, accuracy, and completeness of information in line with the audit criteria. Reported information must not be duplicated, and it must be verified against the Technical Indicator Descriptions in the Annual Performance Plan, and the verification process must ensure that all evidence of reported outputs is validated.

6. Summary

Measurement of organisational performance has been gaining traction in many developing countries as the public sector attempts to improve its record of service delivery, amidst pressure from citizens who are calling for more efficiency and effectiveness in delivering of public services. This article examined the implementation of the audit of pre-determined objectives at the Department of Basic Education (DBE) within the context of public performance measurement in the South African public sector. Sources of data collection were mainly literature on performance measurement and key secondary documents that include the AGSA annual audit reports as well as the DBE 2010/11 – 2014/15 Strategic Plan and Annual Performance Plans (APP) that provides the pre-determined objectives selected by the Department to measure performance for the five-year period. The article concluded that reporting performance by public sector entities is known to promote accountability, to demonstrate effective stewardship and responsible use of taxpayer-funded resources. It is very important for the public sector's organisations to measure their performance systematically and consistently in order to increase the satisfaction of society with provided services and their accessibility. However, despite numerous recommendations through

AGSA audits, the DBE's audit outcomes have not significantly improved. There is need for the DBE to improve strategy development and monitoring; senior management should ensure information management and proper reporting and record keeping; capacitate the Strategic Planning and Reporting, Internal Audit and M&E directorate; and must ensure that there are clear links between the APP, operational plans and performance agreements among other changes.

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