

AAPAM 10th Edition Research Seminar



Stellenbosch

UNIVERSITY
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School of Public Leadership
iSikolo sobuNkokheli boLuntu
Skool vir Publieke Leierskap

Presented by: Dr Anthea Jantjes

Governing for Impact: Translating Africa's Commitments into Resilient State Institutions and Communities

- "Translating Commitments into Action," moving beyond the "what" of governance to the "how" of impactful implementation.
 - **Sub-theme 2:**
 - **Mitigating Inequality: Promoting Socio-Economic Justice through Integrated Service Delivery**

Objectives of the Seminar:

- 8.2 To Drive Socio-Economic Justice through Integrated Service Delivery:
Evaluate and implement innovative models for integrated service delivery that dismantle departmental silos to reduce systemic inequality and ensure public services remain inclusive and accessible during crises.

SA – Integrated Development Planning – What?

- Rio Summit – Sustainable Development Goals
- Constitution of South Africa
- Municipal Systems Act and Amendments
- Municipal Finance Management Act
- Regulations
- Circulars / guidelines
- District Development Model

SA – Integrated Development Planning – What?

- An IDP is a five-year Strategic Plan of a municipality that must be reviewed annually i.t.o.
 - Changing circumstances, and
 - Performance information
- Include nine core components that a IDP must contain without which it cannot be legally adopted by Council.

Implementation Plan

Service Delivery and Budget Implementation Plan - SDBIP

- One-year Implementation Plan
- Defined - MFMA
- Detailed plan approved by the mayor of the municipality ... for implementing the municipality's delivery of municipal services and its annual budget and which must indicate-
 - Projection for each month of revenue by source and
 - Capital and operating expenditure by vote
 - Service delivery targets and performance indicators for each quarter
 - Other: Detailed ward information & Capital works plan (MFMA Circular 13)

Monitoring/Reporting & Evaluation

- **Monthly Reports**
- **Quarterly reports**
- **Annual Reports**

AGSA –Audit Outcomes

- Financial Statements
- Pre-Determined Objectives (PDOs)
- Compliance

AGSA - Audit Outcomes

- A financially unqualified opinion with no findings (clean audit)
- A financially unqualified opinion with findings
- A financially qualified opinion with findings - means the auditee produced financial statements that contained material misstatements that were not corrected before the financial statements were published. The auditee also had challenges with the quality of its performance report and/or compliance with key legislation.
- An adverse opinion with findings means that the auditee's financial statements included so many material misstatements that we disagreed with virtually all the amounts and disclosures in them.
- A disclaimed opinion with findings means that we could not conclude or express an opinion on the credibility of the auditee's financial statements because there was no evidence to support most of the amounts and disclosures in them.

AGSA - Audit Outcomes

2023/2024 Audit Outcomes of Municipalities in SA (257)

financially unqualified opinion with no findings	financially unqualified opinion with findings	financially qualified opinion with findings	adverse opinion with findings	disclaimed opinion with findings	Outstanding Audits
41	99	90	6	11	10
16%	39%	35%	2%	4%	4%

- Root causes to be identified and addressed
- Consequence management
- Lifestyle audits
- Skills gaps
- Personal ethical considerations
- Audit Action plans to be implemented
 - Where not implemented repeat findings

Integrated Service Delivery

Machiel van der Heijden, Bram Spaai *and* Scott Douglas

Literature

Cross departmental working arrangements

- Project teams / working groups
- Joint budgeting / pooling of resources
- Co-locating service providers –
- Top down / bottom up

Boundary-spanners

- Communication / co-ordination activities
- Individual actors to facilitate / integrate

Thank you ✨ Dankie ✨ Enkosi



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