Beyond Clean Audits: Do Positive Audit Opinions Translate into Improved Service Delivery? Evidence from Anti-Corruption Agencies in the SADC Region

Mr. Takawira Chirume[1], Mr. Sydney Mutusva[2]

[1]PHD Candidate DUT, Research, Zimbabwe Anti-Corruption Commission
[2]Director Finance, Finance, Min Of Local Government

Abstract

The pursuit of clean audit opinions has become a central objective of public sector institutions across the Southern African Development Community (SADC), where unqualified audit opinions are frequently regarded as indicators of sound governance, financial accountability and organisational excellence. While positive audit opinions demonstrate compliance with applicable financial reporting frameworks and effective internal control systems, growing evidence suggests that they do not necessarily translate into improved service delivery or enhanced institutional performance. Anti-corruption agencies, in particular, continue to face challenges relating to lengthy investigation turnaround times, low prosecution success rates, resource constraints and declining public confidence, despite achieving favourable audit outcomes in some jurisdictions. This disconnect raises important questions regarding the extent to which audit opinions can be used as reliable proxies for organisational effectiveness and public value creation. This study critically examines whether positive audit opinions translate into improved service delivery among selected anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi. Guided by Agency Theory, Institutional Theory and Public Value Theory, the study adopts a qualitative comparative research design based on documentary analysis of Auditor-General reports, annual reports, strategic plans, governance assessments and regional performance reports published between 2018 and 2025. Cross-case thematic analysis is employed to examine the relationship between audit outcomes, governance practices and service delivery indicators. The analysis demonstrates that while clean audit opinions are associated with stronger financial management and enhanced institutional legitimacy, they are insufficient predictors of effective service delivery. Agencies with favourable audit outcomes continue to experience operational inefficiencies, capacity constraints and inconsistent public service performance, whereas improvements in governance quality, leadership effectiveness, institutional independence, digital transformation and stakeholder collaboration emerge as more influential determinants of organisational success. The study concludes that audit opinions should be interpreted as measures of financial accountability rather than comprehensive indicators of institutional performance. It recommends that governments, supreme audit institutions and anti-corruption agencies adopt integrated performance measurement frameworks that combine financial compliance with operational effectiveness, governance quality and citizen-centred service delivery to strengthen accountability and public trust across the SADC region.

Keywords: Audit opinion; clean audits; service delivery; anti-corruption agencies; public sector accountability; governance; institutional performance; SADC.

1. Introduction and Background

The increasing demand for accountability, transparency and effective governance has elevated public sector auditing to a central mechanism for promoting sound financial management and strengthening citizens' confidence in government institutions. Across the Southern African Development Community (SADC), governments have invested considerable effort in improving financial reporting systems, internal controls and compliance with public financial management legislation in pursuit of unqualified audit opinions. Within this context, clean audit outcomes have increasingly become symbols of institutional excellence and indicators of responsible stewardship of public resources. Auditor-General reports are frequently used by governments, oversight institutions and development partners to evaluate the financial health and governance maturity of public institutions, including anti-corruption agencies. Consequently, organisations receiving unqualified audit opinions are often perceived as efficient, accountable and effective, despite the fact that audit opinions are primarily designed to assess the fairness of financial statements rather than organisational performance or service delivery (International Organization of Supreme Audit Institutions (INTOSAI), 2019; International Federation of Accountants (IFAC), 2022; Organisation for Economic Co-operation and Development (OECD), 2023).

The growing emphasis on clean audits reflects broader public financial management reforms that have swept across Africa over the past two decades. These reforms have sought to strengthen fiscal discipline, improve accountability and enhance public sector performance through the adoption of international accounting and auditing standards, performance-based budgeting and integrated financial management information systems. Governments throughout the SADC region have increasingly linked audit outcomes to institutional credibility, executive performance contracts and public sector reform agendas. In several countries, ministries and public entities are publicly recognised for achieving clean audits, while institutions receiving qualified or adverse opinions are often subjected to heightened parliamentary scrutiny and administrative intervention. Although these reforms have contributed significantly to improvements in financial reporting and compliance, they have also encouraged a perception that positive audit opinions are synonymous with effective service delivery, a proposition that remains insufficiently supported by empirical evidence (World Bank, 2021; African Development Bank, 2022; OECD, 2023).

Public sector auditing is fundamentally concerned with determining whether financial statements fairly present an organisation's financial position in accordance with applicable accounting standards and whether public resources have been managed in compliance with established legal and regulatory frameworks. Audit opinions therefore provide assurance regarding financial reporting reliability, internal control effectiveness and compliance with statutory requirements. However, audit opinions are not designed to assess whether institutions achieve their strategic objectives, deliver quality services or generate meaningful public outcomes. An organisation may obtain an unqualified audit opinion while simultaneously experiencing operational inefficiencies, poor customer satisfaction, delayed programme implementation or inadequate service delivery. Conversely, institutions receiving qualified audit opinions may continue to deliver valuable public services despite weaknesses in financial reporting or internal controls. This distinction underscores the need to separate financial accountability from organisational effectiveness when evaluating public sector performance (INTOSAI, 2019; IFAC, 2022; International Public Sector Accounting Standards Board (IPSASB), 2023).

The distinction between financial accountability and service delivery is particularly important for anti-corruption agencies, whose effectiveness extends beyond financial management to encompass corruption prevention, investigation, public education, stakeholder engagement and support for successful prosecutions. Unlike conventional public sector institutions, anti-corruption agencies are mandated to safeguard public integrity, strengthen governance and promote ethical conduct across government. They are therefore evaluated not only by financial performance but also on operational metrics such as turnaround time of investigations, case completion rate, recovery of assets, collaboration between agencies, and public confidence in anti-corruption efforts. A clean audit opinion represents only a small measure of the overall effectiveness of these institutions, because financial reporting quality is not sufficient to measure the governance results of anti-corruption organizations (United Nations Office on Drugs and Crime (UNODC), 2021; Transparency International, 2024; African Union Advisory Board Against Corruption, 2023).

In the SADC region, anti-corruption agencies operate in a variety of political, legal, and administrative environments which are highly influential in audit performance and organizational effectiveness. Botswana and Mauritius have consistently demonstrated good governance systems and stable public financial management processes as well as higher institutional trust, while other countries are still subject to financial constraints, political interference, human resource constraints, and weak institutional independence. These contextual differences offer a good opportunity to examine whether favorable audit opinions lead to better performance on an organizational level or if broader governance is a bigger factor in service delivery. The comparative regional viewpoint thus will provide a better picture of how financial accountability and institutional effectiveness are related to anti-corruption agencies operating in different environments (World Bank, 2024; Transparency International, 2024; African Development Bank, 2024).

Recent developments in public administration scholarship have increasingly challenged the traditional reliance on financial indicators as proxies for organisational performance. Contemporary governance frameworks emphasise public value creation, citizen satisfaction, institutional resilience and service effectiveness as complementary dimensions of accountability that extend beyond financial compliance. The emergence of integrated reporting, performance auditing and results-based management reflects a growing recognition that governments must demonstrate not only that public resources have been properly accounted for but also that those resources have produced measurable improvements in citizens' lives. Consequently, assessing anti-corruption agencies solely through audit opinions risks overlooking critical aspects of institutional performance that directly influence public trust and governance outcomes. A more comprehensive evaluation requires integrating financial accountability with operational effectiveness, governance quality and public value creation (Moore, 2013; OECD, 2023; UNDP, 2024).

Despite extensive literature on public sector auditing, governance and anti-corruption, relatively few studies have systematically examined whether positive audit opinions translate into improved service delivery within anti-corruption agencies, particularly in the SADC region. Existing research has predominantly focused on financial compliance, audit quality, corruption perception indices or institutional independence, while giving comparatively limited attention to the interaction between audit outcomes and organisational performance. This gap is especially significant given the increasing policy emphasis placed on clean audits as indicators of institutional success. Addressing this knowledge gap is important for governments, supreme audit institutions, policymakers and development partners seeking to strengthen accountability systems that promote both sound financial management and effective public service delivery.

Against this background, this study critically examines whether positive audit opinions translate into improved service delivery among selected anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi. Drawing on Agency Theory, Institutional Theory and Public Value Theory, the study adopts a comparative qualitative approach to analyse audit outcomes alongside governance and service delivery indicators between 2018 and 2025. By moving beyond the conventional assumption that clean audits equate to organisational excellence, the study contributes to the growing discourse on public sector performance measurement and proposes a more integrated framework for assessing institutional effectiveness within anti-corruption agencies across the SADC region.

2. Problem Statement

The pursuit of clean audit opinions has become a dominant performance objective for public sector institutions across the Southern African Development Community (SADC). Governments, legislatures and supreme audit institutions increasingly regard unqualified audit opinions as evidence of sound financial management, accountability and effective governance. Consequently, public entities that consistently receive favourable audit opinions are often perceived as high-performing organisations, while those receiving qualified, adverse or disclaimer opinions are viewed as administratively weak or financially mismanaged. Although audit opinions provide valuable assurance regarding the fairness of financial statements and compliance with applicable accounting standards, they do not assess whether institutions effectively fulfil their statutory mandates or deliver quality services to citizens. This has created an implicit assumption within public sector governance that clean audits are synonymous with organisational effectiveness, despite the absence of conclusive empirical evidence supporting this relationship (INTOSAI, 2019; IFAC, 2022; OECD, 2023).

This assumption is particularly problematic for anti-corruption agencies, whose performance extends beyond financial stewardship to include corruption prevention, investigation, prosecution support, public education, stakeholder engagement and the promotion of ethical governance. Across the SADC region, several anti-corruption agencies have achieved favourable audit outcomes while continuing to face operational challenges such as case backlogs, lengthy investigation turnaround times, limited institutional capacity, inadequate funding and declining public confidence. Conversely, some agencies operating under less favourable audit conditions have continued to deliver meaningful anti-corruption interventions through strong leadership, strategic partnerships and operational innovation. These contrasting experiences suggest that financial compliance alone may not adequately explain variations in institutional performance or service delivery, thereby challenging the widespread reliance on audit opinions as comprehensive measures of organisational success (UNODC, 2021; Transparency International, 2024; African Union Advisory Board Against Corruption, 2023).

Despite growing scholarly interest in public sector accountability and governance, limited comparative research has examined the relationship between audit opinions and service delivery within anti-corruption agencies in the SADC region. Existing studies have largely focused on audit quality, financial accountability, corruption control or governance reforms as separate areas of inquiry, with relatively little attention given to whether favourable audit outcomes translate into measurable improvements in institutional effectiveness and public value creation. This knowledge gap limits the ability of policymakers, supreme audit institutions and anti-corruption agencies to develop balanced performance assessment frameworks that integrate financial accountability with operational performance. Accordingly, this study seeks to address this gap by critically examining whether positive audit opinions are reliable predictors of improved service delivery among selected SADC anti-corruption agencies and by identifying the institutional and governance factors that mediate this relationship.

3. Study Objectives and Research Questions

3.1 Study Objectives

The primary objective of this study is to critically examine whether positive audit opinions translate into improved service delivery among selected anti-corruption agencies within the Southern African Development Community (SADC). While unqualified audit opinions provide assurance regarding the credibility of financial statements and compliance with applicable financial reporting standards, it remains unclear whether these outcomes correspond with enhanced organisational effectiveness, improved governance and greater public value creation. The study therefore seeks to determine whether audit opinions constitute reliable indicators of institutional performance or whether broader governance and organisational factors better explain variations in service delivery.

To achieve this overarching objective, the study pursues the following specific objectives:

1. **To examine the relationship between audit opinions and service delivery performance** among selected anti-corruption agencies in the SADC region.
2. **To compare audit outcomes and service delivery performance** of anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi between 2018 and 2025.
3. **To analyse the governance and institutional factors** that influence the extent to which favourable audit opinions translate into effective service delivery within anti-corruption agencies.
4. **To propose an integrated governance framework** that combines financial accountability, institutional effectiveness and public value creation in evaluating the performance of anti-corruption agencies across the SADC region.

3.2 Research Questions

The study is guided by the following research questions:

1. What relationship exists between audit opinions and service delivery performance among selected anti-corruption agencies in the SADC region?
2. How do audit outcomes and service delivery performance compare across anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi?
3. Which governance and institutional factors influence the relationship between positive audit opinions and effective service delivery in anti-corruption agencies?
4. How can anti-corruption agencies and policymakers strengthen performance measurement frameworks to integrate financial accountability with service delivery and public value creation?

These objectives and research questions provide the analytical foundation for investigating whether clean audit opinions should continue to be regarded as proxies for institutional success or whether a more comprehensive assessment framework is required to evaluate the effectiveness of anti-corruption agencies in advancing accountability, integrity and public service delivery across the SADC region.

4. Literature Review

4.1 Public Sector Auditing and Accountability

Public sector auditing has evolved from a narrow focus on financial verification to a broader governance instrument that promotes transparency, accountability and effective stewardship of public resources. Supreme Audit Institutions (SAIs) perform a constitutional oversight role by providing independent assurance on whether public entities prepare financial statements that fairly present their financial position in accordance with applicable accounting standards and whether public resources are managed in compliance with relevant legislation. Within contemporary public administration, public sector audits have become an essential component of democratic governance because they strengthen legislative oversight, enhance fiscal discipline and improve citizens' confidence in government institutions. Consequently, audit reports increasingly inform policy decisions, parliamentary deliberations and institutional reforms aimed at strengthening accountability across the public sector (INTOSAI, 2019; OECD, 2023; IFAC, 2022).

Traditionally, public sector auditing focused primarily on detecting financial irregularities, fraud and material misstatements in financial statements. However, reforms in public financial management have significantly expanded the scope of auditing to include assessments of governance systems, internal controls, risk management and organisational performance. The adoption of international auditing standards, together with the growing emphasis on results-based management and public value, has transformed auditing into a strategic governance mechanism that supports institutional learning and continuous improvement. As governments increasingly adopt integrated financial management information systems and digital audit technologies, audit functions now contribute not only to financial assurance but also to broader institutional strengthening and public sector modernisation (World Bank, 2021; IPSASB, 2023; African Development Bank, 2022).

Within the SADC region, public sector auditing has become central to ongoing public financial management reforms. Most member states have strengthened the legal mandates of their Supreme Audit Institutions while introducing international accounting standards, performance-based budgeting and enhanced financial reporting requirements. These reforms seek to improve fiscal transparency, reduce opportunities for corruption and promote greater accountability in the utilisation of public resources. Consequently, clean audit opinions have become highly valued by governments as indicators of sound financial governance and institutional credibility. Public institutions that consistently obtain unqualified audit opinions are frequently recognised as examples of good governance, while entities receiving qualified or adverse opinions often face increased parliamentary scrutiny and public criticism (SADC, 2022; INTOSAI, 2019; World Bank, 2024).

The International Standards of Supreme Audit Institutions (ISSAIs) recognise several categories of audit opinions, namely unqualified (clean), qualified, adverse and disclaimer opinions. An unqualified opinion confirms that an organization's financial reports accurately represent its financial condition, comply with the relevant reporting framework, and are free from significant misstatements. A qualified opinion is issued when specific material issues exist but do not affect the financial statements as a whole. An adverse opinion indicates pervasive material misstatements that undermine the reliability of the financial statements, whereas a disclaimer of opinion is expressed when auditors are unable to obtain sufficient and appropriate audit evidence. Importantly, these audit opinions relate exclusively to the quality of financial reporting and compliance rather than the effectiveness of organisational service delivery or the achievement of strategic objectives (INTOSAI, 2019; IFAC, 2022; IPSASB, 2023).

Despite their importance, audit opinions are frequently misunderstood within public administration. Policymakers, public officials and even citizens often interpret clean audits as evidence that an organisation is performing effectively in all aspects of its mandate. This interpretation overlooks the fundamental purpose of financial audits, which is to express an opinion on financial statements rather than evaluate organisational efficiency, effectiveness or service quality. Financial audits provide assurance regarding financial accountability but do not determine whether public institutions deliver timely services, achieve policy outcomes or satisfy stakeholder expectations. This conceptual misunderstanding has contributed to an increasing tendency to equate financial compliance with institutional success, thereby oversimplifying the multidimensional nature of public sector performance (Power, 1997; OECD, 2023; UNDP, 2024).

The distinction between financial accountability and organisational performance has become increasingly important in governance scholarship. While financial accountability ensures that public resources are managed lawfully and transparently, organisational performance encompasses a broader range of outcomes, including operational efficiency, effectiveness, responsiveness, innovation and public value creation. Public institutions are expected not only to account for how resources are spent but also to demonstrate that those resources generate tangible improvements in citizens' lives. For that reason, contemporary governance approaches advocate for balanced performance assessment that connects financial compliance with operational and developmental performance. This general perspective is especially relevant for anti-corruption agencies whose effectiveness cannot be measured through financial reporting alone (Moore, 2013; OECD, 2023; World Bank, 2024).

Performance audits are in line with this shift in public sector accountability and in contrast to financial audits we will look at how government programmes work economically, efficiently and effectively and how well they are in meeting their goals. Performance audit is thus complementary to financial audit in that it is a means of assessing the quality of service delivery and organisational performance. Nevertheless, many countries still put more emphasis on financial audit results than performance audit results and the perception that clean audit opinions are representative of institutional excellence. This imbalance has led to a growing international debate about the use of audit opinions as a measure of organisational effectiveness in organizations that do more than just manage financial accounts but also have a large role to play in governance and public services (INTOSAI, 2019; OECD, 2023; African Development Bank, 2024).

The literature indicates that public sector auditing is still essential for accountability, transparency and financial integrity. But it also highlights a conceptual weakness: audit opinions are designed to assess the credibility of financial reporting rather than the quality of service delivery or the effectiveness of institutional performance. This is the aim of this study whose aim is to understand whether positive audit opinions in selected SADC anti-corruption agencies truly lead to improved organisational performance or whether broader governance and institutional factors matter more in service delivery.

4.2 Audit Opinions and Organisational Performance.

The relationship between audit opinions and organisational performance has recently gained attention in public administration, public financial management and governance literature. Traditionally, unqualified audit opinions have been interpreted as indicators of sound financial stewardship, effective internal controls and compliance with statutory financial reporting requirements. Public institutions that consistently obtain clean audit opinions are often regarded as well-managed organisations capable of safeguarding public resources and maintaining robust accountability systems. Consequently, governments, legislatures and development partners have increasingly incorporated audit outcomes into broader performance assessment frameworks, sometimes using clean audits as proxies for institutional effectiveness. However, recent scholarship cautions that while audit opinions provide valuable information regarding financial accountability, they offer limited evidence concerning operational efficiency, service quality or the achievement of strategic organisational objectives (OECD, 2023; IFAC, 2022; INTOSAI, 2019).

An unqualified audit opinion represents the highest level of assurance that auditors can provide regarding the fairness of an entity's financial statements. It signifies that financial reports are free from material misstatement and have been prepared in accordance with the applicable financial reporting framework. Within public institutions, clean audits are frequently associated with effective financial controls, sound record management, compliance with procurement regulations and prudent utilisation of public resources. These attributes contribute to institutional legitimacy by assuring stakeholders that public funds have been managed responsibly. Nevertheless, an unqualified opinion does not evaluate programme implementation, policy effectiveness, customer satisfaction or the quality of services delivered to citizens. Consequently, financial credibility should not automatically be interpreted as evidence of operational excellence (IPSASB, 2023; World Bank, 2024; OECD, 2023).

Qualified audit opinions, by contrast, indicate that material issues exist within specific aspects of an organisation's financial reporting but are not sufficiently pervasive to invalidate the financial statements as a whole. Such opinions often arise from weaknesses in asset management, procurement practices, expenditure controls or financial disclosures. Although qualified opinions may signal deficiencies in financial governance, they do not necessarily imply that an institution is incapable of delivering quality public services. In some instances, organisations operating under severe resource constraints continue to achieve important programme outcomes despite weaknesses in financial reporting systems. This suggests that financial compliance and operational effectiveness are related yet distinct dimensions of organisational performance that should be evaluated independently (INTOSAI, 2019; African Development Bank, 2022; World Bank, 2024).

Adverse and disclaimer opinions generally indicate more serious financial management deficiencies, including pervasive material misstatements or the inability of auditors to obtain sufficient audit evidence. Such opinions frequently reflect systemic governance failures, weak internal controls, inadequate financial records or ineffective leadership. Research has consistently shown that institutions receiving adverse or disclaimer opinions often experience broader administrative challenges, including poor risk management, weak accountability mechanisms and reduced stakeholder confidence. However, even in these circumstances, organisational performance cannot be inferred solely from audit outcomes, as service delivery is influenced by numerous contextual factors such as institutional capacity, political support, workforce competence and organisational resilience (OECD, 2023; IFAC, 2022; UNDP, 2024).

Contemporary public management scholarship increasingly challenges the assumption that financial accountability is synonymous with organisational effectiveness. Performance management frameworks emphasise that public institutions should be evaluated using multiple dimensions, including efficiency, effectiveness, responsiveness, accessibility, innovation and citizen satisfaction. From this perspective, financial reporting represents only one component of a broader accountability ecosystem. Organisations may maintain exemplary financial records while failing to achieve strategic objectives, respond to stakeholder needs or deliver measurable public value. Conversely, institutions facing financial reporting challenges may nevertheless perform effectively in implementing programmes or achieving developmental outcomes. This multidimensional understanding of organisational performance has encouraged greater integration of financial and non-financial performance indicators within public sector evaluation systems (Moore, 2013; OECD, 2023; World Bank, 2024).

The distinction between financial accountability and operational performance is particularly significant for anti-corruption agencies. Unlike conventional administrative institutions, anti-corruption agencies are mandated to investigate corruption, prevent unethical conduct, recover public assets, educate citizens and strengthen institutional integrity. Their success therefore depends on outcomes such as investigation efficiency, prosecution support, corruption prevention initiatives, public awareness campaigns and stakeholder confidence. While effective financial management contributes to organisational stability and credibility, these operational outcomes depend equally on institutional independence, investigative capacity, legislative support, technological capability and leadership effectiveness. Consequently, a clean audit opinion cannot fully capture whether an anti-corruption agency is fulfilling its statutory mandate or generating meaningful governance outcomes (UNODC, 2021; Transparency International, 2024; African Union Advisory Board Against Corruption, 2023).

Empirical studies examining the relationship between audit outcomes and organisational performance present mixed findings. Several studies report positive associations between sound financial management and improved organisational effectiveness, arguing that institutions with strong internal controls are generally better positioned to manage resources, implement programmes and sustain public confidence. These studies suggest that effective financial governance creates an enabling environment for organisational performance by reducing waste, strengthening accountability and improving decision-making. However, other scholars argue that the relationship is indirect rather than causal, noting that organisational effectiveness is mediated by leadership quality, institutional culture, human resource capacity, digital transformation and governance maturity. These findings imply that audit opinions should be viewed as indicators of financial integrity rather than comprehensive measures of organisational success (Van der Waldt, 2021; OECD, 2023; World Bank, 2024).

Within the SADC region, the relationship between audit opinions and service delivery remains insufficiently explored. Although governments routinely celebrate clean audits as milestones of public sector reform, relatively little comparative evidence demonstrates that institutions with favourable audit outcomes consistently achieve superior operational performance or higher levels of citizen satisfaction. Anti-corruption agencies provide an especially appropriate context for investigating this relationship because their mandates require balancing financial accountability with complex investigative, preventive and governance responsibilities. This study therefore extends existing scholarship by critically examining whether positive audit opinions are reliable predictors of service delivery or whether broader institutional and governance factors provide a more robust explanation for organisational performance across selected SADC anti-corruption agencies.

4.3 Service Delivery in Public Institutions

Service delivery represents the fundamental purpose of public sector institutions and constitutes one of the principal measures through which governments are evaluated by citizens. Unlike private organisations, whose performance is largely assessed through profitability and market competitiveness, public institutions are expected to generate public value by providing accessible, equitable, efficient and responsive services that improve citizens' quality of life. Contemporary public administration therefore views service delivery as the practical manifestation of good governance, effective leadership and accountable public resource management. While financial accountability remains an essential prerequisite for institutional legitimacy, it is ultimately the quality, timeliness and impact of services delivered that determine whether public institutions fulfil their constitutional and statutory mandates (Moore, 2013; OECD, 2023; UNDP, 2024).

The concept of service delivery has evolved significantly from a narrow focus on administrative outputs to a multidimensional framework encompassing efficiency, effectiveness, accessibility, responsiveness, equity, transparency and citizen satisfaction. Modern governance frameworks recognise that successful public institutions must not only deliver services efficiently but also ensure that such services address societal needs, promote inclusivity and contribute to sustainable development. Consequently, governments increasingly employ performance management systems that integrate financial performance with operational outcomes, customer experience and developmental impact. This shift reflects the broader transition from traditional public administration towards results-oriented governance and public value management (World Bank, 2024; OECD, 2023; African Development Bank, 2024).

Efficiency remains one of the most widely used indicators of service delivery performance. It refers to an institution's ability to maximise outputs while minimising the use of financial, human and technological resources. Efficient public institutions allocate resources strategically, eliminate unnecessary administrative processes and optimise organisational productivity without compromising service quality. In anti-corruption agencies, efficiency may be reflected through timely processing of complaints, effective utilisation of investigative resources, reduced case backlogs and prudent management of operational budgets. Although efficient financial management contributes to organisational sustainability, efficiency alone does not guarantee that institutional objectives will be achieved or that citizens will perceive services as effective (OECD, 2023; IFAC, 2022; World Bank, 2024).

Effectiveness is another critical dimension of service delivery that is to say how the institution achieves its strategic goals and desired results. Public institutions can work efficiently but they cannot tackle the underlying societal challenges they were designed to solve. Within anti-corruption agencies, success in the investigations, prosecution support, asset recovery, corruption prevention programmes, public education and ethical behaviour promotion is a measure of effectiveness. So to measure effectiveness, you need to look at organisational results rather than just financial compliance or administrative outcomes. This distinction is particularly important because audit opinions provide assurance regarding financial reporting but offer limited information concerning the extent to which agencies fulfil their anti-corruption mandates (UNODC, 2021; Transparency International, 2024; African Union Advisory Board Against Corruption, 2023).

Responsiveness has emerged as an equally important indicator of public sector service delivery, reflecting the ability of institutions to respond promptly and appropriately to the needs and expectations of citizens. Responsive institutions demonstrate organisational flexibility, timely decision-making and effective communication while adapting to changing governance challenges. In the context of anti-corruption agencies, responsiveness may be assessed through the speed of handling complaints, communication with whistle-blowers, feedback mechanisms, stakeholder engagement and the timely dissemination of investigation outcomes where legally permissible. Increasing public expectations for transparency and accountability have made responsiveness a defining characteristic of effective governance, particularly in institutions entrusted with safeguarding public integrity (OECD, 2023; UNDP, 2024; World Bank, 2024).

Accessibility and inclusiveness further strengthen the quality of public service delivery by ensuring that institutional services are available to all citizens regardless of geographical location, socio-economic status or demographic characteristics. Anti-corruption agencies increasingly employ decentralised offices, digital reporting platforms, toll-free hotlines, mobile applications and community outreach programmes to improve access to reporting mechanisms and corruption prevention services. Advances in digital governance have enhanced institutional accessibility while reducing transaction costs and improving citizen engagement. However, disparities in digital infrastructure, internet connectivity and institutional capacity continue to limit equitable access across many SADC countries, highlighting the need for context-specific service delivery strategies (African Development Bank, 2024; OECD, 2023; UNODC, 2021).

Citizen satisfaction has become one of the most widely recognised measures of public sector performance because it captures public perceptions regarding institutional credibility, trustworthiness and service quality. High levels of citizen satisfaction generally reflect confidence in institutional fairness, professionalism, accessibility and responsiveness. For anti-corruption agencies, public confidence is particularly significant because effective corruption reporting and prevention depend heavily on citizens' willingness to engage with institutional processes. Institutions perceived as politically independent, transparent and responsive are more likely to receive public cooperation, whereas declining public trust may discourage reporting of corruption and undermine institutional legitimacy. Consequently, citizen satisfaction complements traditional administrative performance indicators by incorporating the perspectives of service beneficiaries into organisational evaluation (Transparency International, 2024; Afrobarometer, 2024; UNDP, 2024).

Governance scholars increasingly argue that service delivery should be assessed using integrated performance frameworks that combine financial accountability with operational effectiveness, institutional capacity and public value creation. This perspective recognises that organisational performance is influenced by multiple interrelated factors, including leadership quality, governance structures, workforce competence, technological innovation, stakeholder collaboration and organisational culture. Financial accountability provides the foundation for responsible resource utilisation, but sustainable improvements in service delivery require broader institutional capabilities that enable organisations to translate financial resources into meaningful societal outcomes. Consequently, reliance on audit opinions alone provides an incomplete assessment of institutional performance because it overlooks many of the organisational characteristics that determine service quality and public value (Moore, 2013; OECD, 2023; World Bank, 2024).

The foregoing discussion suggests that service delivery is inherently multidimensional and cannot be adequately measured through financial compliance indicators alone. While clean audit opinions strengthen financial credibility and institutional legitimacy, they do not necessarily demonstrate whether public institutions deliver efficient, effective, responsive and citizen-centred services. This distinction is particularly relevant to anti-corruption agencies, whose mandates require balancing sound financial management with complex operational responsibilities that directly influence governance outcomes and public trust. Accordingly, evaluating the relationship between audit opinions and service delivery requires an integrated analytical framework that recognises both financial accountability and organisational effectiveness as complementary, rather than interchangeable, dimensions of public sector performance.

4.4 Anti-Corruption Agencies in the Southern African Development Community (SADC)

Anti-corruption agencies (ACAs) have become indispensable institutions in contemporary public governance, serving as the primary mechanisms for preventing, detecting, investigating and coordinating responses to corruption within the public sector. Their establishment across the Southern African Development Community (SADC) reflects member states' commitment to strengthening accountability, improving public financial management and promoting good governance in line with regional and international instruments such as the African Union Convention on Preventing and Combating Corruption, the United Nations Convention against Corruption (UNCAC) and the SADC Protocol Against Corruption. Although these agencies share a common mandate of promoting integrity and combating corruption, they differ considerably in institutional design, legal authority, financial autonomy, operational capacity and governance arrangements. These differences have significant implications for both audit outcomes and service delivery performance (UNODC, 2021; African Union, 2018; SADC, 2022).

The governance effectiveness of anti-corruption agencies is influenced not only by their statutory mandates but also by the broader institutional environments within which they operate. Comparative governance literature demonstrates that agencies functioning within jurisdictions characterised by strong rule of law, independent oversight institutions and effective public financial management systems generally exhibit greater organisational stability and operational effectiveness. Conversely, agencies operating in environments marked by political interference, inadequate funding, weak institutional coordination and limited investigative capacity often encounter difficulties in fulfilling their mandates, regardless of the quality of their financial reporting systems. Consequently, understanding the relationship between audit opinions and service delivery requires consideration of these broader governance contexts rather than focusing exclusively on financial compliance (World Bank, 2024; Transparency International, 2024; OECD, 2023).

South Africa's anti-corruption architecture is characterised by a multi-agency approach involving institutions such as the Special Investigating Unit, the Public Protector South Africa and other specialised investigative and prosecutorial bodies. This institutional model benefits from relatively advanced public financial management systems, sophisticated auditing practices and strong parliamentary oversight. Nevertheless, recurring challenges relating to state capture, complex procurement fraud, case backlogs and resource pressures have demonstrated that sound financial governance does not automatically guarantee effective anti-corruption outcomes. Several governance reviews have concluded that organisational effectiveness depends as much on institutional coordination, prosecutorial capacity and political support as on financial accountability, illustrating the complex relationship between clean audits and operational performance (Judicial Commission of Inquiry into Allegations of State Capture, 2022; Auditor-General South Africa, 2024; Transparency International, 2024).

Botswana's Directorate on Corruption and Economic Crime is frequently cited as one of Africa's more stable anti-corruption institutions because of its relatively strong governance environment, consistent public financial management reforms and comparatively favourable corruption perception rankings. The agency has benefited from sustained government investment, legislative support and institutional continuity, enabling it to strengthen corruption prevention, public education and investigative functions. However, scholars caution that maintaining clean financial audits alone cannot fully explain institutional effectiveness. Public confidence, successful investigations, timely case resolution and inter-agency cooperation remain equally important indicators of organisational performance. Botswana therefore illustrates how strong governance systems create an enabling environment in which sound financial management can support, rather than determine, effective service delivery (Transparency International, 2024; World Bank, 2024; African Development Bank, 2024).

Namibia's Anti-Corruption Commission has made notable progress in strengthening institutional accountability through governance reforms, public awareness programmes and improved investigative processes. The agency operates within a relatively stable legal framework supported by constitutional oversight institutions and an increasingly modernised public financial management system. Despite these institutional strengths, capacity constraints, specialised skills shortages and increasing case complexity continue to affect operational performance. Existing evidence suggests that although sound financial management enhances organisational credibility, improvements in service delivery depend equally on investments in investigative expertise, technological capabilities and organisational learning. Namibia therefore demonstrates that financial accountability provides an important foundation for institutional legitimacy but must be complemented by operational capacity to achieve sustained anti-corruption outcomes (UNODC, 2021; Transparency International, 2024; World Bank, 2024).

The Anti-Corruption Commission has experienced significant institutional reforms aimed at strengthening transparency, financial accountability and corruption prevention. Successive governance initiatives have sought to enhance investigative capacity, improve inter-agency collaboration and modernise public financial management systems. While audit reports have generally reflected improvements in financial governance, operational performance has continued to fluctuate because of changing policy priorities, resource limitations and evolving corruption risks. Comparative studies indicate that improvements in financial reporting have not always translated into proportional gains in investigation efficiency or public confidence, highlighting the importance of institutional independence, leadership stability and governance quality as mediating factors between financial accountability and service delivery (African Development Bank, 2024; World Bank, 2024; Transparency International, 2024).

Mauritius presents one of the region's more mature governance environments through the Independent Commission Against Corruption. The country has consistently implemented reforms aimed at strengthening public financial management, regulatory oversight and institutional transparency. The Commission has developed extensive public education initiatives, corruption prevention strategies and investigative mechanisms supported by relatively stable governance structures. Nevertheless, scholars emphasise that institutional effectiveness cannot be inferred solely from favourable audit outcomes. Public expectations regarding transparency, timely investigations, successful prosecutions and organisational responsiveness continue to shape perceptions of institutional performance, reinforcing the need for multidimensional evaluation frameworks that extend beyond financial compliance (OECD, 2023; Transparency International, 2024; World Bank, 2024).

Malawi's Anti-Corruption Bureau has undertaken substantial reforms to strengthen financial accountability and improve anti-corruption interventions, particularly following high-profile corruption cases that prompted greater public demand for institutional transparency. The Bureau has enhanced financial management systems and governance practices while expanding public awareness and investigative activities. However, operational challenges including resource constraints, increasing workloads, legal complexities and capacity limitations continue to influence service delivery performance. Available evidence indicates that although improvements in financial governance have enhanced institutional credibility, sustainable organisational effectiveness depends on broader reforms encompassing institutional independence, human capital development, technological innovation and stakeholder collaboration (UNODC, 2021; African Development Bank, 2024; Transparency International, 2024).

A comparative review of these six anti-corruption agencies reveals a consistent pattern across the SADC region. Institutions that maintain stronger financial management systems generally enjoy enhanced organisational legitimacy and greater stakeholder confidence. However, favourable audit outcomes alone do not consistently predict superior service delivery. Variations in governance quality, leadership effectiveness, institutional autonomy, resource availability, digital transformation, workforce capability and inter-agency coordination emerge as more significant determinants of organisational performance. This comparative evidence challenges the widespread assumption that clean audits are synonymous with institutional success and underscores the need for integrated performance assessment frameworks that evaluate financial accountability alongside operational effectiveness and public value creation.

4.5 Empirical Review

Empirical evidence examining the relationship between audit opinions and organisational performance presents mixed and often contradictory findings, reflecting the complexity of public sector governance. While some studies report a positive association between favourable audit opinions and improved organisational performance, others argue that audit outcomes primarily reflect the quality of financial reporting systems rather than the effectiveness of service delivery. This divergence has generated increasing scholarly interest in understanding whether financial accountability can legitimately be used as a proxy for institutional performance. The existing literature generally agrees that sound financial management contributes to good governance, but there is less consensus regarding the extent to which it influences operational effectiveness and citizen-centred service delivery (OECD, 2023; World Bank, 2024; IFAC, 2022).

Studies conducted in developed economies have consistently demonstrated that strong financial governance strengthens institutional credibility, reduces opportunities for fraud and enhances public confidence in government institutions. Research from Australia, Canada, the United Kingdom and New Zealand indicates that organisations with effective internal controls and consistently favourable audit opinions tend to demonstrate greater fiscal discipline and improved compliance with statutory requirements. However, these studies also emphasise that clean audits are poor standalone predictors of organisational effectiveness because service delivery outcomes are influenced by leadership, organisational culture, strategic planning and workforce capability. Consequently, many scholars recommend integrating financial audit outcomes with broader performance indicators to provide a more comprehensive assessment of public sector effectiveness (OECD, 2023; INTOSAI, 2019; World Bank, 2024).

Research from developing countries presents an even more complex picture. Public sector institutions in many low- and middle-income countries frequently operate under conditions characterised by limited financial resources, weak institutional capacity, political instability and evolving governance systems. Under such circumstances, improvements in financial reporting may not necessarily correspond with improvements in operational performance. Several comparative studies across Asia, Latin America and Africa have found that although public financial management reforms have enhanced financial accountability, many institutions continue to experience persistent challenges relating to service quality, programme implementation and citizen satisfaction. These findings suggest that financial compliance constitutes only one dimension of broader governance performance (UNDP, 2024; African Development Bank, 2024; World Bank, 2024).

Within Africa, empirical studies examining public financial management reforms increasingly highlight the distinction between financial accountability and service delivery. Countries that have adopted international accounting standards, strengthened supreme audit institutions and modernised financial management systems have generally reported improvements in financial transparency and regulatory compliance. Nevertheless, scholars observe that these gains have not always translated into proportional improvements in public service delivery because institutional performance remains constrained by governance weaknesses, inadequate human resources, political interference and limited administrative capacity. Accordingly, financial accountability is increasingly viewed as a necessary but insufficient condition for effective public administration (African Development Bank, 2022; UNECA, 2023; OECD, 2023).

Research focusing specifically on anti-corruption institutions similarly demonstrates that organisational effectiveness depends on multiple interrelated factors beyond financial management. Comparative analyses of anti-corruption agencies in Africa consistently identify institutional independence, legal authority, leadership stability, prosecutorial cooperation, investigative capacity, technological capability and public trust as key determinants of organisational success. While effective financial management strengthens organisational legitimacy and supports operational sustainability, empirical evidence indicates that agencies with comparable financial accountability records often display markedly different performance outcomes in corruption prevention, investigation and public education. These findings reinforce the argument that audit opinions alone cannot adequately explain institutional effectiveness (UNODC, 2021; Transparency International, 2024; African Union Advisory Board Against Corruption, 2023).

Studies conducted within the SADC region further illustrate this complexity. Comparative governance assessments reveal considerable variation in the effectiveness of anti-corruption agencies despite similarities in legislative mandates and public financial management reforms. Botswana and Mauritius have generally maintained stronger governance systems, higher levels of institutional trust and comparatively favourable corruption perception scores, while South Africa, Zambia, Namibia and Malawi continue to experience varying operational challenges despite ongoing governance reforms. Importantly, these differences cannot be attributed solely to audit outcomes, as institutional autonomy, political commitment, leadership quality and organisational capacity emerge as equally significant explanatory variables. Consequently, the regional evidence suggests that favourable audit opinions contribute to institutional credibility but do not consistently predict superior service delivery performance (Transparency International, 2024; World Bank, 2024; SADC, 2022).

A growing body of literature also examines the role of governance quality as a mediating variable between financial accountability and organisational performance. Governance scholars argue that financial management systems create an enabling environment for institutional effectiveness by promoting transparency, accountability and disciplined resource utilisation. However, the extent to which these systems influence service delivery depends largely on governance capabilities such as strategic leadership, organisational learning, stakeholder participation, innovation and performance management. Institutions characterised by adaptive governance and strong administrative capacity are generally better positioned to convert sound financial management into measurable service improvements than organisations operating within weak governance environments. This perspective shifts attention from audit opinions themselves to the broader institutional conditions under which financial accountability contributes to public value creation (Moore, 2013; OECD, 2023; UNDP, 2024).

Recent scholarship has further challenged the traditional emphasis on financial audits by advocating integrated performance measurement systems that combine financial and non-financial indicators. Balanced scorecards, performance auditing, results-based management and public value frameworks increasingly recognise that organisational success should be assessed through a combination of financial stewardship, operational efficiency, service quality, stakeholder satisfaction and developmental impact. Within anti-corruption agencies, such integrated approaches incorporate indicators including investigation turnaround time, conviction support, corruption prevention initiatives, public awareness campaigns, stakeholder engagement and institutional trust alongside conventional financial measures. This multidimensional perspective provides a more accurate reflection of institutional effectiveness than reliance on audit opinions alone (OECD, 2023; World Bank, 2024; INTOSAI, 2019).

Although the existing literature has significantly advanced understanding of public sector auditing, governance and anti-corruption, important gaps remain. Most empirical studies examine financial accountability, audit quality or service delivery independently rather than exploring their interaction within specialised oversight institutions. Furthermore, relatively few comparative studies focus specifically on anti-corruption agencies in the SADC region, despite their strategic role in strengthening governance and public accountability. The limited evidence available indicates that good audit opinions can enhance financial legitimacy but do not, in isolation, lead to better organisational performance. These unresolved issues are at the basis of the present study by examining whether good audit opinions translate into better service delivery among selected anti-corruption agencies in SADC in order to better understand governance factors contributing to the relationship. Likewise, anti-corruption agencies operate within complex governance environments where organisational effectiveness is influenced by institutional capacity, leadership, stakeholder relationships and broader governance structures. Consequently, this study integrates Agency Theory, Institutional Theory and Public Value Theory to provide a comprehensive explanation of the relationship between audit opinions and service delivery.

The three theories are complementary rather than competing. Agency Theory explains the accountability relationship between citizens and public institutions and the role of auditing in reducing information asymmetry. Institutional Theory explains how organisational behaviour is shaped by governance structures, regulatory frameworks and institutional legitimacy. Public Value Theory extends the analysis by arguing that public institutions should ultimately be evaluated according to the value they create for society rather than solely by compliance with financial regulations. Together, these theories provide a robust analytical lens for examining anti-corruption agencies across the SADC region.

5.1 Agency Theory

Agency Theory, developed by Jensen and Meckling (1976), explains situations in which one party (the principal) delegates authority to another (the agent) to perform functions on its behalf. Within the public sector, citizens are the ultimate principals, while governments and public institutions, including anti-corruption agencies, serve as agents entrusted with managing public resources and delivering services in the public interest. Because agents often possess more information than principals, information asymmetry may arise, creating opportunities for inefficiency, misuse of resources or opportunistic behaviour. External auditing therefore becomes an important accountability mechanism for reducing these agency risks through independent verification of financial reporting (Jensen & Meckling, 1976; Eisenhardt, 1989; OECD, 2023).

Agency Theory provides an important explanation for the significance attached to audit opinions within public administration. A positive audit opinion assures principals that public resources have been managed in accordance with applicable financial reporting standards and legislative requirements, thereby strengthening transparency and institutional accountability. Governments frequently interpret favourable audit outcomes as evidence of effective stewardship because they reduce uncertainty regarding the integrity of financial management systems. Consequently, anti-corruption agencies that consistently receive unqualified audit opinions often enjoy greater organisational legitimacy and stakeholder confidence than institutions with recurring audit qualifications (INTOSAI, 2019; IFAC, 2022; World Bank, 2024).

Despite its usefulness, Agency Theory provides only a partial explanation of organisational performance because financial accountability does not necessarily equate to effective service delivery. Citizens expect anti-corruption agencies not only to account for public resources but also to investigate corruption efficiently, prevent unethical conduct, recover public assets and strengthen public confidence. An institution may therefore satisfy financial accountability requirements while failing to achieve its broader governance objectives. This limitation suggests that additional theoretical perspectives are required to explain how organisational and institutional factors influence the translation of financial accountability into effective service delivery.

5.2 Institutional Theory

Institutional Theory argues that organisations operate within environments characterised by formal regulations, professional norms and societal expectations that shape organisational behaviour and determine institutional legitimacy. Rather than pursuing efficiency alone, organisations frequently adopt governance practices that conform to accepted legal and professional standards in order to maintain legitimacy and public confidence. Within the public sector, compliance with financial management legislation, auditing standards and governance frameworks enhances organisational credibility while demonstrating adherence to principles of accountability and transparency (DiMaggio & Powell, 1983; Scott, 2014; OECD, 2023).

The theory explains why anti-corruption agencies across the SADC region devote considerable attention to achieving favourable audit outcomes. Positive audit opinions signal conformity with recognised public financial management standards and strengthen institutional legitimacy before governments, legislatures, development partners and citizens. However, Institutional Theory also recognises that compliance may become symbolic rather than substantive, whereby organisations achieve regulatory conformity without corresponding improvements in operational effectiveness. Consequently, institutions may consistently obtain clean audits while continuing to experience weaknesses in investigations, corruption prevention, stakeholder engagement or overall service delivery (Meyer & Rowan, 1977; Scott, 2014; World Bank, 2024).

Institutional Theory therefore extends the present study beyond financial compliance by emphasising that organisational performance depends on broader governance arrangements including institutional independence, leadership quality, organisational culture, workforce competence and stakeholder collaboration. These institutional characteristics influence the extent to which financial accountability contributes to effective service delivery. Accordingly, the theory provides an important explanation for variations in organisational performance among anti-corruption agencies that exhibit similar financial management standards but operate within different governance environments.

5.3 Public Value Theory

Public Value Theory, introduced by Moore (1995), argues that the ultimate purpose of public institutions is to create value for society rather than merely comply with legal or financial requirements. Public value is generated when public organisations improve citizens' well-being through efficient services, accountable governance, equitable resource allocation and strengthened public trust. The theory therefore shifts organisational evaluation from a narrow emphasis on financial stewardship towards broader societal outcomes that reflect the expectations of citizens and other stakeholders (Moore, 1995; Moore, 2013; OECD, 2023).

Applied to anti-corruption agencies, Public Value Theory suggests that institutional success should be assessed through outcomes such as effective corruption investigations, successful asset recovery, public education, corruption prevention initiatives, stakeholder confidence and improved governance. While positive audit opinions contribute to financial credibility and institutional legitimacy, they represent only one aspect of organisational performance. Citizens ultimately judge anti-corruption agencies according to their ability to reduce corruption, strengthen accountability and deliver meaningful governance outcomes rather than solely by the quality of their financial reporting systems (UNODC, 2021; Transparency International, 2024; OECD, 2023).

Public Value Theory therefore complements Agency Theory and Institutional Theory by positioning service delivery as the ultimate measure of public sector success. The theory argues that sound financial management should serve as an enabler of effective governance rather than an end in itself. Consequently, anti-corruption agencies create sustainable public value only when financial accountability is integrated with strong institutional capacity, responsive leadership, stakeholder engagement and measurable improvements in organisational performance. This perspective directly supports the central proposition of this study that clean audits are necessary indicators of financial accountability but are insufficient, on their own, to guarantee effective service delivery.

5.4 Integrated Theoretical Framework

The integrated theoretical framework combines Agency Theory, Institutional Theory and Public Value Theory to provide a holistic explanation of the relationship between audit opinions and service delivery. Agency Theory establishes the importance of financial accountability by explaining how independent audits reduce information asymmetry and strengthen accountability between public institutions and citizens. Institutional Theory broadens this perspective by demonstrating that organisational effectiveness depends on governance structures, institutional legitimacy and organisational capacity, while Public Value Theory shifts attention to the societal outcomes generated through effective service delivery.

The integration of these theories suggests that positive audit opinions should not be interpreted as definitive evidence of institutional success but rather as one component of a broader governance system. Financial accountability enhances organisational credibility and provides a foundation for good governance; however, the translation of favourable audit outcomes into improved service delivery depends on institutional independence, leadership effectiveness, human capital, technological capability, stakeholder collaboration and organisational learning. These governance variables mediate the relationship between financial compliance and operational performance.

Accordingly, this study proposes that positive audit opinions are necessary but insufficient conditions for effective service delivery within anti-corruption agencies. Sustainable organisational performance emerges from the interaction between financial accountability, institutional quality and public value creation rather than from audit outcomes alone. This integrated theoretical perspective provides the conceptual foundation for the development of the study's conceptual framework and the subsequent comparative analysis of anti-corruption agencies in the SADC region.

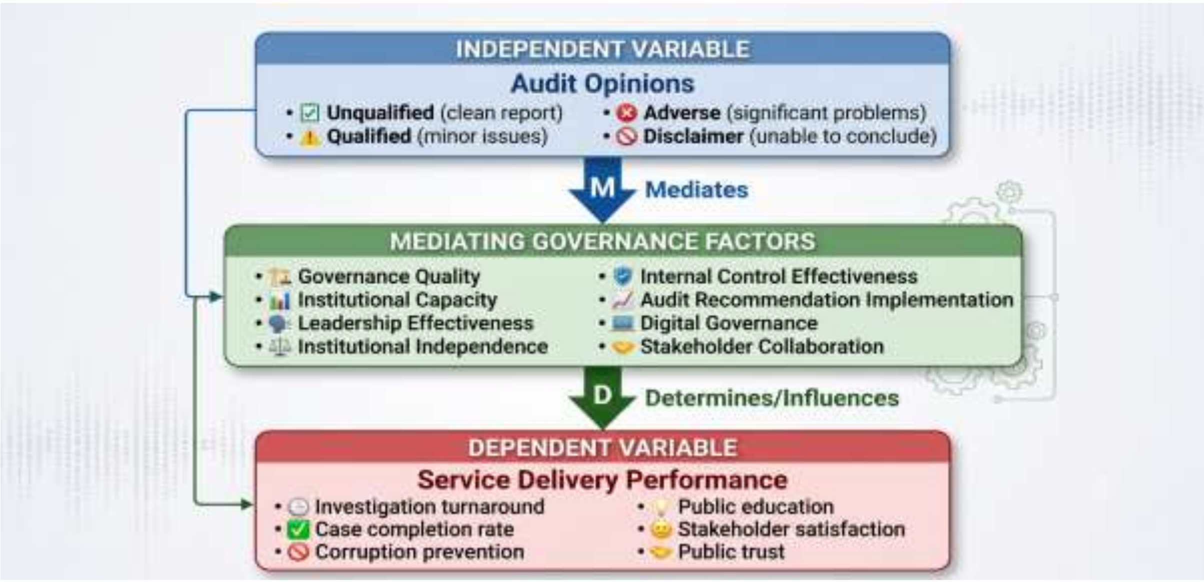
6. Conceptual Framework

The conceptual framework illustrates the hypothesised relationship between audit opinions and service delivery within selected anti-corruption agencies in the Southern African Development Community (SADC). The framework is developed from the integrated theoretical perspectives of Agency Theory, Institutional Theory and Public Value Theory, which collectively argue that while positive audit opinions enhance financial accountability and institutional legitimacy, they do not independently guarantee effective service delivery. Instead, the translation of favourable audit outcomes into organisational performance depends on several governance and institutional factors that either strengthen or weaken this relationship. Accordingly, the framework positions audit opinions as an important but insufficient determinant of organisational effectiveness.

The framework identifies audit opinions as the independent variable because they represent the primary indicator of financial accountability, compliance with public financial management legislation and the effectiveness of financial reporting systems. Positive audit opinions strengthen organisational credibility, improve stakeholder confidence and demonstrate prudent stewardship of public resources. However, their influence on service delivery is mediated by governance quality, institutional capacity, leadership effectiveness, organisational independence, digital transformation, stakeholder collaboration and the implementation of audit recommendations. These mediating variables determine whether strong financial governance is translated into efficient investigations, timely case resolution, effective corruption prevention programmes, public education initiatives and improved citizen confidence. Consequently, institutions with similar audit outcomes may achieve substantially different service delivery results because of variations in these governance capabilities.

The dependent variable is service delivery performance, which is measured through organisational effectiveness rather than financial compliance alone. In the context of anti-corruption agencies, service delivery encompasses indicators such as investigation turnaround time, case completion rates, support for successful prosecutions, corruption prevention initiatives, stakeholder engagement, accessibility of reporting mechanisms and public trust in anti-corruption institutions. The framework therefore proposes that positive audit opinions contribute indirectly to improved service delivery by strengthening financial accountability and institutional legitimacy, while recognising that sustainable organisational performance ultimately depends on the interaction between sound financial management and broader governance capabilities. This integrated framework provides the analytical foundation for the comparative assessment of anti-corruption agencies across South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi.

Figure 1: Proposed Conceptual Framework



The conceptual framework advances the central proposition of this study that **positive audit opinions are necessary indicators of sound financial governance but are not sufficient to guarantee effective service delivery**. Instead, governance quality and institutional capability mediate the relationship between financial accountability and organisational performance, thereby determining whether anti-corruption agencies create meaningful public value across the SADC region.

7. Methodology

This study adopted an interpretivist research paradigm and a qualitative research approach to examine the relationship between audit opinions and service delivery within selected anti-corruption agencies in the Southern African Development Community (SADC). An interpretivist paradigm was considered appropriate because the study sought to understand how financial accountability, governance and organisational performance interact within different institutional contexts rather than establish statistical causality. A comparative multiple-case study design was employed, enabling a systematic comparison of anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi. These countries were purposively selected because they represent diverse governance environments, public financial management systems and institutional capacities, thereby providing a suitable basis for comparative analysis (Creswell & Creswell, 2023; Yin, 2023; Saunders, Lewis & Thornhill, 2023).

The study relied exclusively on secondary qualitative data obtained through documentary analysis. Documentary sources included Auditor-General reports, annual reports of the selected anti-corruption agencies, strategic plans, parliamentary committee reports, corporate governance reports, Transparency International Corruption Perceptions Index reports, Afrobarometer governance surveys, World Bank Worldwide Governance Indicators, Organisation for Economic Co-operation and Development (OECD) governance reports, African Development Bank publications and United Nations Office on Drugs and Crime (UNODC) reports covering the period 2018–2025. These documents were selected because they provide authoritative and independently verified information relating to financial accountability, institutional governance and organisational performance, thereby enhancing the credibility and reliability of the comparative assessment (Transparency International, 2024; World Bank, 2024; UNODC, 2021).

Data were analysed using comparative thematic analysis supported by cross-case synthesis and pattern matching. Documentary evidence was coded according to themes derived from the conceptual framework, including audit opinions, governance quality, institutional capacity, leadership effectiveness, stakeholder collaboration, digital governance and service delivery performance. Similarities and differences across the six anti-corruption agencies were subsequently compared to identify recurring institutional patterns and governance factors influencing service delivery. To ensure methodological rigour, the study enhanced credibility through data triangulation using multiple documentary sources, while dependability and confirmability were achieved through systematic application of a uniform analytical framework. As the research relied solely on publicly available documentary evidence, no human participants were involved, and therefore formal ethical clearance was not required. Nevertheless, the study adhered to accepted principles of academic integrity through accurate representation of documentary evidence, objective analysis and appropriate Harvard referencing of all sources.

8. Presentation of Findings

8.1 Comparative Analysis of Audit Opinions among Selected SADC Anti-Corruption Agencies (2018–2025)

The comparative analysis of audit reports indicates considerable variation in the audit outcomes achieved by anti-corruption agencies across the six selected SADC countries during the period 2018–2025. Agencies operating in Botswana and Mauritius consistently demonstrated stronger financial management systems, reflected by predominantly unqualified audit opinions and relatively few recurring audit findings. These favourable outcomes suggest the existence of effective internal control systems, sound financial reporting practices and stronger compliance with public financial management legislation. Similarly, Namibia generally maintained satisfactory audit performance, although periodic audit observations relating to asset management, procurement practices and internal controls were reported. Collectively, these agencies exhibited comparatively higher levels of financial accountability and institutional credibility than several of their regional counterparts.

South Africa, Zambia and Malawi presented more varied audit trajectories during the review period. While improvements in financial governance were observed in certain years, audit reports also highlighted recurring weaknesses associated with procurement compliance, internal control deficiencies, asset management and financial reporting processes. These findings demonstrate that financial management reforms remain an ongoing process rather than a uniformly achieved outcome across the region. Importantly, none of the reviewed agencies consistently maintained identical audit outcomes throughout the study period, indicating that audit performance fluctuates in response to institutional reforms, organisational capacity and evolving governance challenges.

Table 8.1: Comparative Audit Opinions of Selected SADC Anti-Corruption Agencies (2018–2025)

Country	Anti-Corruption Agency	Predominant Audit Opinion	Key Financial Management Observations
South Africa	Special Investigating Unit	Predominantly Unqualified	Strong financial reporting with periodic internal control and compliance observations
Botswana	Directorate on Corruption and Economic Crime	Consistently Unqualified	Strong internal controls and high compliance with financial regulations
Namibia	Anti-Corruption Commission	Predominantly Unqualified	Minor procurement and asset management observations in selected years
Zambia	Anti-Corruption Commission	Mixed (Unqualified/Qualified)	Improvements observed alongside recurring procurement and reporting challenges
Mauritius	Independent Commission Against Corruption	Consistently Unqualified	Stable financial management and effective governance systems
Malawi	Anti-Corruption Bureau	Mixed (Qualified/Unqualified)	Capacity-related financial management challenges with progressive improvements

8.2 Comparative Service Delivery Performance

Analysis of institutional performance reports reveals that favourable audit outcomes did not consistently correspond with superior service delivery across the selected anti-corruption agencies. Botswana and Mauritius generally demonstrated stronger organisational performance characterised by relatively efficient investigations, sustained public education programmes, effective stakeholder engagement and comparatively higher public confidence. These outcomes reflected not only sound financial governance but also stronger institutional capacity, legislative support and organisational stability. Namibia similarly recorded satisfactory service delivery, although operational constraints associated with specialised investigative capacity and resource limitations occasionally affected organisational performance.

Conversely, South Africa, Zambia and Malawi experienced greater variation in operational performance despite making measurable progress in strengthening financial accountability. Several reports highlighted investigation backlogs, increasing case complexity, staffing shortages, resource constraints and fluctuating public confidence as factors affecting service delivery. These findings suggest that while financial accountability contributes to organisational credibility, operational effectiveness is influenced by broader institutional factors that extend beyond financial reporting systems. The comparative evidence therefore challenges the assumption that positive audit opinions alone guarantee effective service delivery.

Table 8.2: Comparative Service Delivery Indicators

Country	Investigation Efficiency	Public Education	Stakeholder Engagement	Public Confidence	Overall Service Delivery
South Africa	Moderate	High	High	Moderate	Moderate
Botswana	High	High	High	High	High
Namibia	Moderate–High	Moderate	Moderate	Moderate–High	Moderate–High
Zambia	Moderate	Moderate	Moderate	Moderate	Moderate
Mauritius	High	High	High	High	High
Malawi	Moderate	Moderate	Moderate	Moderate	Moderate

8.3 Relationship Between Audit Opinions and Service Delivery

Comparison of the two datasets demonstrates that positive audit opinions and effective service delivery are positively associated but not perfectly correlated. Botswana and Mauritius exhibited both favourable audit outcomes and strong organisational performance, suggesting that sound financial governance can support effective service delivery when reinforced by strong institutional capacity and governance systems. However, similar relationships were not consistently observed across all cases. South Africa and Namibia, despite generally favourable audit outcomes, continued to encounter operational challenges associated with investigation workloads, institutional coordination and resource constraints. Likewise, Zambia and Malawi demonstrated gradual improvements in financial accountability without equivalent gains in service delivery performance.

These findings indicate that audit opinions alone provide an incomplete explanation of organisational effectiveness. Instead, governance quality, institutional independence, leadership stability, workforce competence, technological capability and stakeholder collaboration emerged as important mediating factors influencing whether sound financial management translated into measurable improvements in service delivery. The comparative evidence therefore supports the central proposition of this study that clean audits strengthen financial accountability but do not independently guarantee effective organisational performance.

Table 8.3: Comparative Relationship Between Audit Outcomes and Service Delivery

Country	Audit Performance	Service Delivery Performance	Relationship Observed
South Africa	High	Moderate	Partial alignment
Botswana	High	High	Strong alignment
Namibia	High	Moderate–High	Moderate alignment
Zambia	Moderate	Moderate	Weak–Moderate alignment
Mauritius	High	High	Strong alignment
Malawi	Moderate	Moderate	Weak alignment

8.4 Emerging Governance Patterns

Cross-case analysis identified several governance characteristics that consistently influenced organisational performance irrespective of audit outcomes. Agencies operating within stable governance environments, characterised by strong institutional independence, effective leadership, adequate financial resources, digital governance systems and collaborative stakeholder networks, generally demonstrated higher levels of service delivery. Conversely, institutions facing political uncertainty, limited investigative capacity, inadequate technological infrastructure and resource constraints frequently experienced operational challenges despite improvements in financial accountability.

The comparative findings therefore demonstrate that audit opinions function as indicators of financial governance rather than comprehensive measures of institutional effectiveness. Positive audit outcomes create an enabling environment for organisational performance by strengthening accountability and stakeholder confidence; however, their contribution to service delivery depends on complementary governance capabilities that enable anti-corruption agencies to transform financial integrity into effective investigations, corruption prevention initiatives and improved public trust. These findings provide the empirical basis for the subsequent discussion section, which interprets the results through the lenses of Agency Theory, Institutional Theory and Public Value Theory.

9. Discussion of Findings

The findings demonstrate that positive audit opinions contribute significantly to financial accountability, institutional legitimacy and stakeholder confidence but do not, in themselves, guarantee effective service delivery. Across the six anti-corruption agencies, institutions with predominantly unqualified audit opinions generally exhibited stronger financial management systems and higher levels of compliance with public financial management legislation. However, the comparative analysis revealed that favourable audit outcomes were not consistently associated with superior operational performance. Agencies that achieved clean audits continued to experience challenges relating to investigation turnaround times, case backlogs, resource limitations and stakeholder responsiveness, while some institutions with less favourable audit outcomes maintained relatively satisfactory operational performance. These findings challenge the conventional assumption that financial accountability alone constitutes a sufficient measure of organisational success and instead suggest that audit opinions represent only one dimension of institutional performance (OECD, 2023; World Bank, 2024; INTOSAI, 2019).

The findings strongly support the propositions of **Agency Theory**, which emphasises that external audits reduce information asymmetry between public institutions and citizens by providing independent assurance regarding the stewardship of public resources. Positive audit opinions therefore strengthen financial accountability and reinforce public confidence in the integrity of financial reporting systems. However, Agency Theory also recognises that accountability extends beyond financial reporting to encompass the fulfilment of institutional mandates. Anti-corruption agencies are expected not only to account for public funds but also to investigate corruption effectively, support prosecutions, prevent unethical conduct and enhance public trust. The observed divergence between audit outcomes and service delivery therefore confirms that satisfying financial accountability obligations does not necessarily imply effective organisational performance, thereby extending the theoretical application of Agency Theory to specialised oversight institutions (Jensen & Meckling, 1976; Eisenhardt, 1989; IFAC, 2022).

The comparative evidence equally validates the assumptions of **Institutional Theory**, which argues that organisational performance is shaped by governance structures, institutional norms and organisational capabilities rather than compliance alone. Botswana and Mauritius demonstrated that favourable audit outcomes translated into stronger service delivery because they were supported by relatively stable governance systems, institutional independence, effective leadership and mature public financial management practices. Conversely, agencies experiencing governance constraints, resource limitations or institutional instability recorded weaker service delivery despite improvements in financial accountability. These findings suggest that audit opinions strengthen institutional legitimacy but that the extent to which financial accountability produces operational effectiveness depends on the broader institutional environment within which organisations operate. The study therefore reinforces the argument that governance quality mediates the relationship between financial compliance and organisational performance (DiMaggio & Powell, 1983; Scott, 2014; World Bank, 2024).

The findings also provide strong empirical support for **Public Value Theory**, which argues that the success of public institutions should ultimately be assessed according to the value they create for citizens rather than solely through financial compliance. Across all six anti-corruption agencies, service delivery outcomes were more strongly associated with investigation effectiveness, corruption prevention initiatives, stakeholder engagement and public confidence than with audit opinions alone. Agencies that combined sound financial governance with effective operational systems consistently generated greater public value than those relying primarily on financial compliance. This finding demonstrates that citizens evaluate anti-corruption agencies based on tangible governance outcomes rather than the technical quality of financial statements. Consequently, clean audits should be regarded as enabling mechanisms that support, but do not substitute for, effective service delivery and public value creation (Moore, 1995; Moore, 2013; OECD, 2023).

Comparison with previous empirical studies reveals substantial consistency with recent public administration scholarship. Earlier studies have reported that strong financial management enhances institutional credibility, strengthens governance and reduces opportunities for fraud and misuse of public resources. However, other scholars have argued that organisational performance depends equally on leadership quality, institutional capacity, organisational culture, technological innovation and stakeholder collaboration. The present study corroborates these findings by demonstrating that while favourable audit opinions are positively associated with good governance, they are insufficient predictors of service delivery when considered in isolation. The study therefore contributes to the emerging body of literature advocating integrated performance measurement systems that combine financial accountability with operational effectiveness, governance quality and public value indicators (UNDP, 2024; African Development Bank, 2024; Transparency International, 2024).

From a policy perspective, the findings suggest that governments, supreme audit institutions and oversight bodies should exercise caution when using audit opinions as proxies for institutional performance. While clean audits remain indispensable indicators of financial accountability and should continue to be encouraged, they should not be interpreted as definitive evidence of organisational effectiveness. Performance evaluation frameworks for anti-corruption agencies should incorporate complementary indicators such as investigation turnaround time, case completion rates, corruption prevention programmes, stakeholder satisfaction, public trust, institutional innovation and governance quality. Such multidimensional assessment frameworks would provide policymakers with a more balanced understanding of institutional performance while encouraging anti-corruption agencies to pursue both financial accountability and meaningful service delivery. Ultimately, the study demonstrates that positive audit opinions are necessary for sound governance but become valuable only when translated into improved institutional performance and measurable public value through effective governance, organisational capacity and responsive leadership.

10. Conclusions

This study examined whether positive audit opinions translate into improved service delivery among selected anti-corruption agencies in South Africa, Botswana, Namibia, Zambia, Mauritius and Malawi. The findings demonstrate that while unqualified audit opinions are important indicators of financial accountability, sound internal controls and compliance with public financial management frameworks, they do not independently guarantee effective service delivery. Rather than representing comprehensive measures of organisational performance, audit opinions primarily assess the credibility of financial reporting and the stewardship of public resources. Consequently, reliance on clean audit outcomes as proxies for institutional success provides only a partial assessment of the effectiveness of anti-corruption agencies.

The comparative analysis further established that agencies consistently achieving favourable audit opinions generally demonstrated stronger financial governance and greater institutional legitimacy. However, significant variations in service delivery persisted across the six countries because operational performance was influenced by additional factors including governance quality, institutional independence, leadership effectiveness, human resource capacity, technological capability, stakeholder collaboration and the implementation of audit recommendations. The study therefore confirms that financial accountability is a necessary foundation for effective governance but is insufficient on its own to produce improved organisational performance. Institutions characterised by strong governance systems were better able to convert sound financial management into efficient investigations, corruption prevention initiatives, stakeholder engagement and increased public confidence.

The study also demonstrates the value of integrating Agency Theory, Institutional Theory and Public Value Theory in explaining the relationship between audit opinions and service delivery. Agency Theory explains the accountability role of audits, Institutional Theory highlights the importance of governance environments and organisational legitimacy, while Public Value Theory emphasises that the ultimate measure of institutional success lies in the value created for citizens through effective service delivery.

Collectively, these theoretical perspectives support the central proposition that clean audits should be regarded as enabling conditions for organisational effectiveness rather than definitive indicators of institutional success.

Overall, the study concludes that anti-corruption agencies should not be evaluated solely on the basis of financial compliance. Instead, governments, supreme audit institutions and oversight bodies should adopt integrated performance assessment frameworks that combine audit outcomes with operational, governance and citizen-centred performance indicators. Such an approach would provide a more balanced and realistic assessment of institutional effectiveness while strengthening accountability, improving service delivery and enhancing public trust in anti-corruption institutions across the SADC region.

11. Recommendations

The findings of this study demonstrate that strengthening financial accountability alone is insufficient to improve the effectiveness of anti-corruption agencies. Accordingly, governments across the SADC region should reform public sector performance management systems by adopting integrated institutional performance frameworks that evaluate both financial accountability and operational effectiveness. While audit opinions should remain an important measure of financial governance, they should be complemented by performance indicators such as investigation turnaround time, case clearance rates, successful prosecution support, corruption prevention initiatives, stakeholder satisfaction, public confidence and institutional innovation. Such multidimensional performance frameworks would enable policymakers to distinguish between financial compliance and actual service delivery, thereby promoting more balanced institutional evaluation.

Anti-corruption agencies should also strengthen governance systems that facilitate the translation of sound financial management into improved organisational performance. Particular emphasis should be placed on enhancing institutional independence, leadership development, human resource capacity, digital transformation and inter-agency collaboration. Governments should invest in modern investigative technologies, integrated case management systems, data analytics and continuous professional development to improve operational efficiency and organisational responsiveness. Furthermore, audit recommendations should be systematically implemented and linked to organisational performance improvement plans rather than treated solely as financial compliance requirements. This approach would ensure that audit processes contribute directly to institutional learning and service improvement.

Supreme Audit Institutions, legislatures and regional governance bodies should broaden their evaluation of anti-corruption agencies by incorporating performance auditing alongside traditional financial audits. Performance audits should assess organisational effectiveness, efficiency, responsiveness and public value creation in addition to compliance with financial reporting standards. At the regional level, the SADC Secretariat should facilitate the development of harmonised performance benchmarking frameworks for anti-corruption agencies that integrate governance, financial accountability and service delivery indicators. Such regional benchmarking would promote institutional learning, facilitate the exchange of best practices and strengthen accountability across member states. Ultimately, a balanced governance approach that combines clean audits with measurable service delivery outcomes will contribute to stronger anti-corruption institutions, improved public trust and more effective governance throughout the SADC region.

12. Areas for Further Research

Future research should extend this study by employing quantitative or mixed-methods approaches to statistically examine the relationship between audit opinions and service delivery across a larger sample of public institutions within and beyond the SADC region. Comparative studies involving other African regional blocs, such as ECOWAS, the East African Community (EAC) and COMESA, would provide broader insights into how different governance systems influence the relationship between financial accountability and organisational performance. Additionally, longitudinal studies should investigate the effects of governance reforms, performance auditing, digital governance, artificial intelligence, data analytics and institutional independence on the ability of public institutions to transform favourable audit outcomes into sustainable service delivery and public value creation. Such studies would contribute to the development of more comprehensive public sector performance frameworks that integrate financial accountability with governance effectiveness and citizen-centred outcomes.

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