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The Role of Corporate Governance in Municipal Risk Management: A Case Study of the Ehlanzeni District Municipality, Mpumalanga

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Abstract: Municipalities in South Africa continue to face criticism for weak governance systems and poor service delivery to communities. Many district and local municipalities struggle with financial management challenges, limited institutional capacity, and ineffective risk management practices. This study examines the relationship between corporate governance and municipal risk management in the Ehlanzeni District Municipality in Mpumalanga Province. The research focuses on four local municipalities within the district and explores how governance practices influence municipal performance and accountability. A mixed-methods approach was adopted to generate both quantitative and qualitative insights. Quantitative data were collected through a structured questionnaire administered to 216 municipal officials, while qualitative data were obtained through semi-structured interviews with 45 purposively selected participants. The quantitative data were analysed using the Statistical Package for the Social Sciences (SPSS) version 27, applying descriptive statistics, correlation analysis, ANOVA, and regression techniques. Qualitative data were analysed through thematic analysis to identify patterns related to governance roles, risk management processes, and institutional accountability. The findings reveal notable gaps in corporate governance knowledge and implementation across the municipalities. However, the principle of fairness emerged as a critical factor influencing municipal performance and stakeholder trust. The study recommends strengthening governance capacity through continuous training, improved stakeholder engagement, and better integration of corporate governance principles into municipal decision-making processes.

Keywords: *Corporate governance; municipal risk management; local government performance; audit committees; Ehlanzeni District Municipality*

1. Introduction

Corporate governance has become pivotal for institutional efficiency, ethical governance, and organisational responsibility in both public and private domains. This is especially true for South Africa, wherein local governments have constitutional developmental responsibilities and service delivery obligations (Sippola et al., 2023). Sippola et al. (2023) argue that good governance is concerned with responsive and responsible management, as well as reporting and control mechanisms that are essential for all municipal organisations. There have been major changes in South Africa since 1994, as the country has been transforming its municipalities from apartheid-era administrative bodies to democratically governed, responsive and developmental organisations (Hlatshwayo, 2023). Numerous municipalities still have governance deficits, even with the existence of a legal and governance framework (i.e., Municipal Finance Management Act, (MFMA, Act No. 56 of 2003); Municipal Systems Act (MSA, Act No. 32 of 2000); and the King Reports). Such governance deficits include a lack of effective risk management, poor control within the organisations, inadequate financial management, and a lack of effective service delivery (Maphangwa et al., 2024). These governance deficits indicate widening gaps between governance regulations and the actual implementation of these regulations, leading to ongoing instability in the municipalities.

The reports of King I, II and III have had considerable impact on corporate governance culture and practice in South Africa, particularly regarding sustainability, inclusion of constituency, management of risks, and ethical leadership (Madzonga 2023; Gavurova et al., 2022). However, obstacles to implementation abound, especially in municipalities where governance is undermined by political meddling, inadequate technical skills, and diffuse responsibility. King III Report particularly pioneered the integrated reporting framework and the 'apply or explain' principle that seeks to improve transparency but still allows for contextual flexibility (Bracci et al., 2021). Protests concerning services are sweeping the nation, often ignited by shortages of water, electricity, infrastructural decay, and ineffective government action (Global Risk Report, 2017). The Ehlanzeni District Municipality illustrates the challenges of the national system of governance, suffering from poor risk

management, irregularities in procurement, financial mismanagement, and an absence of human capacity. Such challenges exemplify the critical need for new, appropriate governance frameworks that allow for risk-sensitive governance.

The impact of corporate governance on the improvement of risk management for the implementation of ethical and effective systems of local governance within the Ehlanzeni District Municipality in South Africa is the focus of the report. South Africa continues to experience governance deficits that affect social cohesion, economic development, and institutional performance. Governance assessments consistently highlight the deterioration of state capacity and identify governance collapse as a significant national and global risk (Global Risk Report, 2017). Within this context, the local government sphere is widely regarded as the weakest tier of government, characterised by recurring service delivery failures, financial mismanagement, and limited administrative capability. Service delivery protests are frequently triggered by grievances related to inadequate water, sanitation and hygiene (WASH) services, electricity shortages, and the deterioration of basic infrastructure. Researchers attribute these persistent failures to inadequate leadership, poor technical capacity, and the absence of strong political will to prioritise people-centred service delivery (Thusi, Matyana & Jili, 2023).

Facing these national challenges, the Ehlanzeni District Municipality exhibits clear symptoms of poor governance. Considerable deficiencies remain in areas affecting institutional efficiency, including risk identification, supply chain management, financial oversight, and compliance processes. A weak and poorly coordinated governance framework, coupled with capacity limitations and political interference, significantly undermines the identification, management, and mitigation of risks. These factors contribute to insufficient documentation of risks and the absence of effective oversight mechanisms. Additionally, the inability to clearly delineate the roles performed by bureaucrats and council members diminishes accountability structures (Lee, 2022). The resulting community dissatisfaction and institutional vulnerability hinder the achievement of the municipality's developmental goals, and the integration of corporate governance principles into municipal risk management remains inadequate. The Municipality lacks governance-aligned mechanisms to detect and manage operational, financial, and service delivery risks effectively. Therefore, the integration of corporate governance practices is essential for strengthening organisational trust, restoring accountability, and improving risk management (Efunniyi et al., 2024).

Theoretical Framework

Theoretical perspectives of corporate governance are particularly useful in understanding and analysing governance practices in South African municipalities. The most influential are agency theory, stakeholder theory, stewardship theory, and institutional theory. Together, these approaches show how local government can be either enhanced or weakened.

Agency theory is concerned with the relationship between the principal (individuals or politicians) and the agent (local government and officials). It points out that the agents that have been given trust may behave opportunistically and will not work for the interest of the public (Al-Faryan, 2024). Within local government, agency theory espouses the value of sufficient control, internal and external, auditing, and reporting transparency, as well as accountability frameworks and performance management systems in the prevention of corruption, mismanagement and inefficiency (Nnko, 2023; Nkhabu, 2021). Bouckaert (2023) and Diamantis (2020) argue that good audit committees, real-time control of the budget and timely recording and reporting of results to the public can change the behavior of municipal staff to be more in line with the interests of the people.

The stewardship theory provides a more positive outlook concerning political and administrative leadership. Steinfeld (2023) and Ouma (2024) claim it is a leader's disposition to safeguard public assets and advocate for the greater good rather than engage in self-serving actions. This approach justifies governance models that are predicated on the presence and fostering of moral leadership, trust, and enhanced social responsibility. Rubin (2021) and Ahmad and Islam (2024) brought to attention public-service principles, sound judgment, and moral value as fundamental requirements for community leadership, which is necessary for effective stewardship.

Stakeholder theory enhances debates on governance by acknowledging that an even greater spectrum of constituents is impacted by municipal activities, including individuals, NGOs, local enterprises, and

international governmental bodies. This realisation emphasises that governance should be participatory and inclusive, as well as responsive, on a multiplicity of accounts (Mandiriza & Fourie, 2023). With regards to local governance in South Africa specifically, it means community engagements, joint planning, and iterative processes of feedback that sustain the integration of people's voices in governance (Msenge & Nzewi, 2021; Vyas-Doorgapersad, 2024). Stakeholder theory adds to municipal obligations in the areas of responsiveness, inclusivity, and social justice.

Institutional theory focuses on the influence of formal statutes, norms, and the broader socio-political environment on municipal actions. It draws attention to how instruments such as King IV, the Municipal Systems Act, and the MFMA shape administrative ethos and governance modes (Grossi & Argento, 2022; Chit & Vasudevan, 2024). It further clarifies undesirable governance conditions such as path dependency, systemic political inertia, and resistance to institutional change (Anačkov, 2024). These theorists provide corporate governance in South African localities with a conceptual foundation for understanding how institutional norms, rules, and political dynamics shape governance practices. This participation-oriented inclusiveness is supported by Stakeholder Theory; the control mechanisms and accountability by agency theory; ethical trust and motivation by stewardship theory; and the governance scope by institutional theory (Bui & Krajcsák, 2024; Steinfeld, 2023). The consolidation of such theories grants the most comprehensive theoretical framework to evaluate and enhance municipal risk governance and service delivery.

2. Literature Review

Corporate governance and good municipal governance

Corporate governance is an internationally recognised essential element for effective practice, ethical direction, and accountability in the public and private sectors. At the local level, it pertains to the control and management of public resources by councils, top managers, and administration systems (Zeemering 2021). Corporate governance is about the instructions, policies, and structures that facilitate, control and ensure accountability for the actions of an organisation, while a board of directors is the governance unit of an organisation that provides direction and control at the top (Ali, 2024; Department of Public Enterprises, 2012). Within the South African local government system, this involves the municipal council, mayoral committee, and senior management, comprising the municipal manager and chief financial officer, who run the entity, make policy decisions, and are accountable for policy implementation.

The South African Constitution (Act 108 of 1996), the Municipal Systems Act (32 of 2000), the Municipal Structures Act (117 of 1998), and the Municipal Finance Management Act (56 of 2003) make up the constitutional and legislative regime for effective governance at the local level. It is these regulations that require municipalities to attend to the primary needs of the people by enhancing and sustaining socioeconomic development and managing their resources responsibly and equitably (Robson, 2021; Mamokhere, 2024). Despite the existence of comprehensive legislation, South African municipalities have not been able to achieve these corporate governance goals. Even with codified regulations and standards in place, several local governments continue to face challenges in applying governance principles, resulting in persistent problems in service delivery, financial oversight, and municipal accountability (Hill, 2024; Kaywood, 2021).

The most recent studies suggest that participatory, transparent, and tech-based approaches are equally important for effective local government. Municipalities will not succeed without accountability. Draci and Laska (2023) suggest that towns should foster public participation at participatory community forums, town-hall meetings, and within a digital engagement platform, while also including representation from the underrepresented. Androniceanu (2021) suggests that to foster participatory governance, the municipality should make the budget, the expenditures and the plans for development public. Technology can greatly assist these processes.

Ncamphalala and Vyas-Doorgapersad (2022) and Islam and Sufian (2023) contribute to a clearer understanding of local government governance by demonstrating how corporate governance, compliance practices, and ICT-driven accountability tools interact within municipal systems. Their work shows that effective local governance requires not only formal compliance but also recognition of the complex and

interconnected nature of municipal structures. By highlighting these interdependencies, their framework helps explain why local government performance often reflects broader systemic challenges.

Governance risk integration and implementation frameworks

The integration of governance and risk management is a salient concern among scholars of public sector reform today. In South Africa and elsewhere, the public sector is warned that risk management systems that do not integrate management with governance are doomed to fail, and that governance systems which do not contextualise risk management are inadequate (Gavurova et al., 2022). Equally, the King II and King III reports emphasised the importance of risk management as a responsibility of the board to take a holistic approach wherein the integration of risk management, compliance, performance management, and strategic planning is essential. According to Primec and Belak (2022), governance is a matter of shifting to the creation of value and resilience, but in the argument of Gao and Yu (2020), leadership is about the management of the ecological, social and economic risks.

Integrated governance-risk frameworks are particularly important in the municipal context. Municipalities face multiple interrelated risks, such as poor financial management, poor service delivery, aging infrastructure, environmental risks, and political and social instability. Some training seminars, such as the SALGA Municipal Finance and Governance Workshop (2023) and the Risk Governance in Local Institutions (2022, University of Mpumalanga), highlight the need for context-specific and predictive risk-governance models, rather than models that are only reactive to risks that have already surfaced.

Considering these limitations, the Municipal Corporate Governance Implementation Framework (MCGIF) was created for the purpose of South African municipalities. The MCGIF encourages a more advanced, strategically focused, and morally acceptable style of governance and supports flexible processes and a more thorough system of implementation (Daiser & Wirtz, 2021; Mulaudzi et al., 2023). It seeks to equip the leaders of municipalities with the cognitive and analytical tools necessary to understand complicated governance issues, generate a variety of alternative solutions, and appreciate the ramifications of their solutions over time. The MCGIF will continue to innovate and create value through collaboration and adjust the perception of municipal stakeholders as politically powerful rather than regulatory compliant (Gorter, 2024).

Persistent gaps in South African local government practice

Regardless of the extensive legislation, the governance standards, and the new legislation, the MCGIF, numerous deficiencies still exist in the South African local government sphere. Governance failures, audits, and service delivery protest incidents are on the rise, while local government documents responsibility for socioeconomic development, responsible financial stewardship, and service delivery (Robson, 2021; Hill, 2024). There is uncertainty about local corporate governance as the Protocol on Corporate Governance in the Public Sector, which is almost exclusively confined to state-owned enterprises, does not provide meaningful guidance for local implementation (Mulaudzi et al., 2023; Hill, 2024).

These difficulties are exacerbated by political pressure. The Public Sector Working Group says mayors and councillors are generally not included in strategic planning and performance reviews, and local councils are often not positioned as advocates of good governance. The Municipal managers, by law, have to comply with financial and administrative policies, and this lack of accountability may be because council members are political party representatives rather than independent directors (Mamokhere, 2024; Kaywood, 2021). The triadic division of functions and responsibilities between councils, executive mayors, and administrators creates confusion, a lack of adequate checks and balances, and a lack of fulfillment of governance standards.

3. Methodology

The role of corporate governance and risk management in Ehlanzeni District Municipality was approached via a multi-method approach. Gamage (2025) outlines how an inductive strategy from the Research Onion and some interpretivist research philosophy contributed to the methodological framework. This integrated the quantitative and qualitative approaches and offered a more exhaustive appreciation of the intricacies of governance and its influence on risk management at the local level.

The interpretivist theory relies on the understanding that the governance process is affected by a variety of stakeholders' viewpoints, lived experiences, and the social meanings they create (Paudel, 2024). It was within interpretivism, however, that the narratives and viewpoints influencing governance of the local municipality, a significant component of the public sector, were most effectively reviewed, thereby shaping the subjective interpretations of the administrative and political components. This was consistent with the inductive strategy that supported the proposed conceptual innovations to derive from the information, with little or no influence from prior ideas (Proudfoot, 2023). Given the dearth of empirical evidence on the commitments of governance and risk within municipalities in South Africa, it was within the scope of inductive reasoning to derive patterns and relationships.

A `convergent parallel` framework incorporating mixed methods was designed. The use of a formalised questionnaire aimed at measuring the perceptions of risk management, accountability, and governance strategies of municipal employee groups (Wielicka-Ganczarczyk & Jonek-Kowalska, 2023). To explore the organisational perceptions, the situational problems and the experiences with the governance systems, semi-structured interviews were used. The combined strands of triangulation give the results a higher degree of validity and reliability and are of greater defendable value (Meydan & Akkas, 2024).

The aim of achieving an elaborate and contextual analysis of the governance and risk mechanisms in the Ehlanzeni District justified the selection of case-study methodology. Case studies facilitate the intensive analysis of particular types of complex institutional arrangements (Henk & Fallmyr, 2020). A variety of methods, such as surveys, interviews, and document reviews, were used to compare different data sources and improve internal validity. The existing governance and risk boundaries were defined in terms of their cross-sectional temporal scope (Kusano & Kemmelmeier, 2020). The study's target population comprised a total of 4,763 employees and council members from the municipalities of Bushbuckridge, Thaba Chweu, Nkomazi, and the City of Mbombela. Stratified random sampling was used in the quantitative part of the study to ensure fair representation of the different municipalities (Mweshi & Sakyi, 2020). For qualitative sampling, saturation was used to determine the final sample size was 45 participants, selected purposively for their rich information from the managerial and political echelons. The required sample size of 259 was calculated using a 90% confidence level and a 5% margin of error (Akkas & Meydan, 2024). A participant ought to have had a minimum of six months in the municipality for an adequate understanding of how governance operates.

Quantitative metrics concerning financial governance, accountability, and risk management were collected using a questionnaire consisting of multiple-choice questions and Likert scale measurements (Rehman & Hashim, 2021). Participants were interviewed using semi-structured interviews, which allowed them to discuss governance, auditing, and risk management issues in depth and to provide more detailed responses. The interviews were recorded with participants' consent, and additional field notes were taken. Quantitative data were analysed using SPSS (Version 28). In analysing participants' perceptions, a combination of ANOVA, t-tests, and descriptive statistics was used to reflect the data distribution. The nature of the relationships between governance variables and risk outcomes was examined using correlation and regression analyses. Qualitative data were thematically analysed using NVivo (Allsop et al., 2022).

Instruments were refined because of a pilot study with 10 participants at Mkhondo Municipality. Triangulation, detailed accounts, and the principles of credibility, dependability, and confirmability were employed to bolster the quality of the research (Ahmed, 2024). Ethics approval was granted by the Durban University of Technology Ethics Committee, and consent was granted by each of the municipalities involved. The participants were assured that the research was confidential and voluntary (Hwang, 2023).

4. Findings

This survey resulted in a total of 216 valid responses from employees based in all four towns involved in this survey. The data in Table 7 shows that the greater portion of the participants, totalling 76.4%, had secured jobs of a permanent nature. Subsequently, there was a smaller portion, 22.2%, that was on a contractual basis, while a very small portion of the employees, 1.4%, were categorised in the "other" job category. When it comes to the participants in this survey, in regard to their job position, 59.7% were classified as administrative respondents, while the rest, 40.3%, were professional staff, and this included employees in the specialised and/or technical fields.

Table 1: General Information of the Participants Summarised Overall (N=216)

Employment status	
Permanent	165 (76.4%)
Contract	48 (22.2%)
Any other	3 (1.4%)
Position	
Administration	129 (59.7%)
Professional	87 (40.3%)
Gender	
Female	135 (62.5%)
Male	81 (37.5%)
Age	
20-25yrs	12 (5.6%)
26-30yrs	29 (13.4%)
31-35yrs	32 (14.8%)
36-40yrs	76 (35.2%)
41-50yrs	50 (23.1%)
51+yrs	17 (7.9%)
Educational level	
Matric	29 (13.4%)
Honours/B.Tech	48 (22.2%)
Diploma/Bachelors	112 (51.9%)
Masters	25 (11.6%)
Doctorate	2 (0.9%)

The distribution of employment across levels of the organisation indicates that there is permanent employment and is dominant at the junior, middle and senior management levels, as shown in Table 1. This pattern suggests that there is a stable and mostly closed workforce within the municipal administrations. Most of the respondents are in the 36 - 40 year age group (35.2%) and the 41 - 50 year age group (23.1%), as shown in the age distribution in Fig. 8. The 20-25 year cohort (5.6%) and the 51+ years cohort (7.9%) presented with the lower percentages. This suggests that the sample is biased towards middle career and senior professionals and, hence, the municipalities are likely to have more institutional knowledge.

In this sample, 62.5% were women (Figure 9) and 37.5% men. This means that a majority of the employees in the municipalities studied were women. Almost half (51.9%) of the respondents had a diploma/bachelor's degree, 22.2% had an honours degree, or B. Tech, 13.4% with a master's degree, and less than 1% had a PhD (Figure 10). This means that a relatively small proportion of the highly skilled postgraduate group was represented, but a significant number of the staff have university qualifications.

Quantitative Findings

The quantitative aspect of the study focused on the differences concerning the perception of governance among the employee clusters, and the effect of certain governance variables on the prediction of municipal performance (Daiser & Wirtz, 2021). A number of important inferential results were obtained.

ANOVA: Employment Status and Governance Perceptions

One-way ANOVA has been employed to analyse the opinion of the permanent, contracting, and other staff. According to Table 8, there were no significant differences between the groups in relation to governance, risk-based internal auditing, transparency and communication, or internal audit oversight. However, in the case of the fit between budget and service delivery, there was a statistically significant difference, $F(2, 213) = 3.602$, $p = 0.029$. Table 9 illustrates that, compared to contractual staff, permanent employees expressed greater

agreement with the assertion that the interests of the community were considered in the municipal budget. Contracted employees showed greater expectations, which suggested lesser consideration in the budgeting and an absence of access to the controlling tier (Nechanska et al., 2020).

Table 2: ANOVA (Professional vs Administrative staff)

		Sum of Squares	Df	Mean Square	F	Sig.
B11	Between Groups	.155	2	.078	.070	.932
	Within Groups	234.980	212	1.108		
	Total	235.135	214			
C27	Between Groups	2.635	2	1.317	2.570	.079
	Within Groups	109.199	213	.513		
	Total	111.833	215			
C34	Between Groups	.057	2	.028	.040	.961
	Within Groups	151.277	213	.710		
	Total	151.333	215			
C28	Between Groups	1.295	2	.648	.867	.422
	Within Groups	159.034	213	.747		
	Total	160.329	215			
C47	Between Groups	4.173	2	2.086	3.602	.029
	Within Groups	123.364	213	.579		
	Total	127.537	215			

Table 3: Post Hoc Tukey HSD Results for Q47 (Budgets and Service Delivery)

Comparison	Mean Difference (I–J)	Std. Error	Sig.	95% CI (Lower–Upper)
Permanent vs Contract	0.32722*	0.12575	0.027	0.030 – 0.624
Permanent vs Other COM	-0.21888	0.44334	0.874	-1.265 – 0.827
Contract vs Other COM	-0.54610	0.45319	0.452	-1.616 – 0.523

Note: $p < 0.05$ indicates a significant difference.

ANOVA: Occupational Position and Governance Variables

Within the roles of Professional versus Administrative, variance analyses showcased two different focal points of significance (refer to Table 10). Professional roles reported perceptions of Audit Committee performance to be significantly higher than those of administrative roles, $F(1, 213) = 7.565$, $p = 0.006$. Their confidence diminished among stakeholders less than the administrative role, $F(1, 214) = 8.000$, $p = 0.005$. With respect to the variables risk-based internal audit, internal audit oversight, and budget alignment, there were no differences of significance. This tells us that those dealing with technical governance have a greater understanding of gaps to be filled in a process, while the administrative staff takes a more optimistic view of the municipal activities (Krpalek et al., 2021).

Table 4: ANOVA (Position and Perceptions of Governance Variables)

		Sum of Squares	df	Mean Square	F	Sig.
B11	Between Groups	8.065	1	8.065	7.565	.006
	Within Groups	227.070	213	1.066		
	Total	235.135	214			
C27	Between Groups	.295	1	.295	.566	.452
	Within Groups	111.538	214	.521		
	Total	111.833	215			
C34	Between Groups	5.454	1	5.454	8.000	.005
	Within Groups	145.880	214	.682		
	Total	151.333	215			
C28	Between Groups	.223	1	.223	.298	.586
	Within Groups	160.106	214	.748		
	Total	160.329	215			

C47	Between Groups	.312	1	.312	.525	.469
	Within Groups	127.225	214	.595		
	Total	127.537	215			

ANOVA: Education Level and Governance Perceptions

Additionally, Table 3 shows that perceptions of governance changed due to educational level. Distinct differences were found in audit committee engagement ($F = 8.600$, $p < 0.001$), stakeholder engagement ($F = 2.798$, $p = 0.027$), internal audits ($F = 6.806$, $p < 0.001$), and budget engagement ($F = 2.573$, $p = 0.039$). Those with higher credentials (Honours, Master's and Doctorate) had higher standards for MFMA compliance, more disapproval toward communication gaps, and more critical evaluation of internal audits and budgeting. In contrast, there were no educational category formal differences in risk-based internal auditing, indicating that the responses regarding the practice were relatively the same.

Regression Analysis: Governance Predictors of Municipal Performance

The study aimed to assess the effect of various aspects of governance on perceived municipal performance with regard to the alignment of budget and service delivery. A multiple regression analysis was performed and displayed in Table 5, where the predictors include (C34) the effectiveness of the audit committee, risk-based auditing, internal audit reviews, and transparency/communication.

The model summary (Table 5) shows that governance variables account for only 15.6% of the variation in performance ($R2 = 0.156$; Adjusted $R2 = 0.139$) and although the contribution is relatively small, it is significant, especially in the public sector, where governance and public performance influence the politics and economics of the public sector. The model fit (Table 6) output is statistically significant, $F(4, 210) = 9.669$, $p < 0.001$, so that it may be concluded that all practices of governance can be considered as determinants of perceptions of the success of a municipality.

Table 1: Model Summary

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	.394[a]	.156	.139	.71358

a. Predictors: (Constant), C34, B11, C27, C28

Table 6: Model Fit ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	19.693	4	4.923	9.669	.000[b]
	Residual	106.930	210	.509		
	Total	126.623	214			

Two predictors were significant. Budget responsiveness positively correlated with audit committee effectiveness ($b = 0.184$, $t = 2.037$, $p = 0.043$), meaning that audit committees were more effective when there were greater perceptions that the committees were responsive to community concerns. Additionally, there was a positive historical communication and transparency (C34) performance ($b = 0.175$, $t = 2.208$, $p = 0.028$), emphasising the role of the transparent government in properly aligning the budget with the needs of the community.

Risk-based auditing positively correlated, although not significantly ($b = 0.146$, $p = 0.121$), which meant that there were some poorly implemented or weak risk-based audits across the municipalities. Also, the effect of the internal audit assessments was negative and not significant ($b = -0.034$, $p = 0.733$), which meant that the internal audit was not able to improve the performance of the municipality in the audits. The regression analysis indicates that audit committees and communication are the most important predictors of good governance and the key drivers of responsiveness and accountability in the municipalities.

Qualitative Findings

For this part of the study, the researcher conducted 45 semi-structured interviews with managers, council members, and technical staff from the four municipalities of Ehlanzeni District. The interviews were centred on the nature of corporate governance, risk management, and accountability of the municipalities from the interviewees' points of view. The interviews generated six broad clusters concerning the day-to-day encounters of municipal practitioners on governance and risk management in their municipalities. Respondents were unanimous in defining governance as a set of systems and structures that work procedurally, the administration of governance frameworks being a question of reporting, auditing and financial compliance processes, and while all four municipalities had governance frameworks, respondents noted that the working environment is, in most cases, a governance framework in reverse. The interviews, therefore, reflect the intricate details of the governance and risk management frameworks as they fit in the daily routine administration of the municipalities. The findings have been organized thematically to reflect the repeated patterns of concern that arose from the interviews.

Theme 1: Duties and Governance Roles

Most participants explained their governance responsibilities in the context of financial administration, reporting, and compliance with the Municipal Act. Both senior and middle managers said their responsibilities mainly appropriate supervision of financial performance, report preparation for the audit committee, and supervision of the administration of the municipality in line with the Municipal Finance Management Act. These officers stated that a considerable amount of their time goes to the preparation and submission of quarterly compliance reports as well as the settlement of audit queries. Other participants, mainly Councillors, stated that their roles relate more to the representation of the community and the oversight of the administration of the municipality. In practice, most discussions about governance are centred on budgeting and auditing to the exclusion of planning and governance. Several participants indicated that for these reasons, the governance activities are often centred on procedural compliance without enhancing the performance of the institution. This pattern indicates that, in municipal settings, corporate governance tends to be more about compliance than strategic planning, active management of risks, and flexible controls. A senior manager in Bushbuckridge vividly articulated this phenomenon, referring to the repetitive nature of governance work:

"I oversee compliance with municipal financial legislation and make sure we report quarterly to the audit committee." – Senior Manager, Bushbuckridge.

Theme 2: Risk Situations Encountered

Participants described multiple types of risks that affect municipality processes and service delivery. Most frequently mentioned were operational risks, which include project delays, problems with communication between departments, and service coordination. Respondents raised the issues of fraud and financial mismanagement, including irregular spending, fraud in procurement, and non-compliance with the audit recommendations provided by the Auditor General. Some of the councillors mentioned that financial mismanagement could pose a reputational risk for municipalities since there are audit reports that highlight governance failures, which are accompanied by poor audit reports. Councillors mentioned that there is a risk of loss of transparency and accountability due to political interference in the control and procurement processes. Some participants mentioned that there are technological risks associated with the loss of municipal systems and data. They also said that the risk to municipalities is primarily non-financial and relates to operational, technological, and reputational risks. Nkomazi councillor described the way in which financial mismanagement can lead to a governance crisis:

"The municipality once faced a reputational crisis when funds were misappropriated, and the AG report flagged it." – Ward Councillor, Nkomazi.

Theme 3: Risk Management Processes

Several senior managers said there are formal systems of risk management within their municipalities. These systems encompass risk registers, quarterly risk assessments, reviews of internal auditing, and processes for monitoring compliance. However, interviews show that knowledge of these mechanisms is inconsistent across the levels of organisation. Senior officials tend to know the risk management tools and processes, while junior staff and some councillors reported little engagement in risk management formal discussions. This indicates that risk management is predominantly an upper administrative task rather than a responsibility that is distributed throughout the entire organisation. Several respondents mentioned that risk registers are usually

reviewed and updated just to satisfy reporting demands, and are not used to inform operational decisions. This is why risk management is often viewed as being inactive and not integrated into the daily service delivery tasks. Thus, the participants viewed the municipal risk management system as being operational, but not operational in the sense that it is not fully integrated into the organisation's practices. A finance officer from Mbombela explained how the municipal risk register is maintained:
"We use a risk register that is updated quarterly, guided by the MFMA framework." – Finance Officer, Mbombela.

Theme 4: Role Allocation and Accountability
Another big theme from the interviews has to do with the delegation of risk management and the associated accountability. Participants noted that the directorates usually have risk champions who identify risks and develop countermeasures. In theory, these frameworks are supposed to have all the risk management responsibilities divided and assigned among the municipal departments. However, participants claimed that the effectiveness of such frameworks is dependent on the department. While some directorates take risks seriously and do their risk assessments and trainings regularly, others see risk management as just another administrative process and not a management one. Participants have also noted that the accountability frameworks have sometimes been undermined by the lack of accountability mechanisms. In some instances, risk reports have been compiled, but no actions have been taken to address them, or actions have been taken, but they are delayed. Many participants have argued that accountability and training should be focused on more to improve the situation regarding these governance frameworks. Thaba Chweu's risk officer elaborated on how the municipality formally allocates risk responsibilities:
"Each directorate is required to allocate a risk champion and provide mitigation plans." – Risk Officer, Thaba Chweu.

Theme 5: Stakeholder and Community Involvement
There were also interview results showing the difficulties that participants in the community and stakeholders have. As they were indicated, the participants have reported that there exist formal mechanisms for community participation, mostly the Integrated Development Plan and community consultation forums. Many participants felt these mechanisms were more procedural than substantive. Community participation often takes place after there are delivery service gaps, not before, in the planning of the municipal programmes. A few councillors noted that constituents are more likely to voice their concerns through protests than to engage in the governance structures. Participants felt that there are gaps in the ways municipalities use the available technologies to communicate and interact with the people. Consequently, the municipalities and the communities they serve have broken and passive communication. The stakeholder engagement in municipalities rests on inadequate feedback mechanisms and incomplete planning. A councillor from Bushbuckridge explained this cycle of passive participation as follows:
"The public is rarely involved in actual planning; they only protest after poor outcomes." – Councillor, Bushbuckridge.

Theme 6: Audit and Oversight Functionality
The last theme has to do with oversight institutions in the local government structures. Most of the participants appreciate the contribution of the Auditor-General and municipal audit committees as the main oversight structures in the accountability process. These institutions should examine financial statements, assess compliance with laws, and give suggestions to better control document governance. Most respondents appreciate the importance of these structures, but also express concern over the low level of compliance with the recommendations of the auditors. Participants noted that municipal leaders receive audit recommendations, but recommendations are seldom implemented within an acceptable time frame. Some interviewees attributed this problem to politics, inadequate administration, and competing priorities within the organisation. There were differences noted between the local governments in the district. Participants noted that the City of Mbombela is generally more responsive to audit recommendations than other local governments in the district. This responsiveness is more of a reflection of the organisational culture. One of the middle managers in Nkomazi captured the sentiment that most local governments are facing in relation to the audit recommendations:
"Audit findings are tabled, but many are not acted upon effectively due to political interference." – Middle Manager, Nkomazi

Discussion

This study exemplifies that even though there are elements of corporate governance in place for the Ehlanzeni District municipalities, the effectiveness of corporate governance with regard to risk management is of an insubstantial nature. From our study, we were able to assess the governance elements in the community departments, such as the audit committee, internal audit unit, and risk register. However, the concern with these elements is the everyday, almost routine use, and not so much the conceptual use, which means these elements won't help in fostering the much-needed proactive risk management and organizational learning. Research on public sector governance elaborates on the same tendency where organizations in corporate governance structures are used as a means for compliance and not for improvement (Grossi & Argento, 2022). According to Bouckaert (2023), it is public organizations that are subjected to the greatest degree of formal governance and the least amount of control in terms of discretion over the management of operations. The local municipalities in South Africa show that governance frameworks such as King IV and the MFMA are insufficient in the delivery of services.

According to Mamokhere (2024), numerous municipalities still struggle with streamlining the governance frameworks within their administrative practices. Regarding the Ehlanzeni District, it appears that the problem is not the absence of governance structures, but the absence of their pervasiveness within the everyday integrated frameworks, decision-making, and risk management. The results from this study outline the impact of audit committees and the mechanisms of transparency, and how these influence perceptions regarding municipality performance. Regression analysis concluded that an increase in audit committees and stakeholder engagement correlates with positive perceptions regarding the responsiveness of municipal budgets to community priorities. This has been echoed with case studies on the governance and accountability paradox, and the influence oversight entities have on the public financial management (Anačkov, 2024). The theory of corporate governance and accountability argues that open access and transparent systems of information create trust in an organization, as stakeholders can track the expenditure of government funds (Al-Faryan, 2024). It has been established that public sector governance is more effective in municipalities that have more systems of accountability compared to those that less systems of accountability, as municipal service delivery and financial compliance are more robust (Bracci et al., 2021). In this study, municipal employees reported that departments with active audit committees and reporting systems integrated financial planning and service delivery priorities. This demonstrates the critical role oversight mechanisms play in advancing municipal governance. The evidence shows that transparency and stakeholder engagement from municipalities is truly in the spirit of democratic community engagement rather than the mere formality of doing the bare minimum.

While some positive correlations exist between the variables, the regression analysis indicates that governance variables explain only a small portion of the municipality's perceived performance, with the model accounting for just 15.6% of the variation. The model explained only 15.6% of the performance outcome variation. Other political and institutional variables are perhaps more important in explaining the efficacy of governance. The most important conclusion, perhaps, is the extremely limited impact of internal auditing on municipality performance. Survey and interview participants refer to the same scenario, wherein municipal management does not implement or act on internal audit recommendations. In the same breath, Efunniyi et al. (2024) found the same in the study of governance in the public sector, whereby internal auditing is ineffective because leadership ignores audit recommendations meant to foster organizational learning. Stewardship theory describes such situations, especially in public administration, where compliance and control levers are bogged down in the moral fibres of leadership (Steinfeld, 2023) to promote the public good. In the absence of committed leadership, governance control is more of a formality than a catalyst for change.

Studies regarding local government in South Africa have shown similar patterns in the annual reports that are consistently generated but changes in the reports remain inconsistent (Maphangwa et al., 2024). This shows that in the Ehlanzeni municipalities, internal auditing functions more as a system of controls rather than an initiator of change. Employees in various divisions sometimes perceive things differently, but they also capture some of the inner workings of city management. Statistical data show that professional staff and employees holding postgraduate degrees were more negative than their peers in administrative roles about the efficiency of management. Interviews reveal that these employees possess more knowledge about the rules, finances, and audits, and their training helps them to identify more shortcomings in the formal governance and in actuality. For agency theory, those near to the information flows within an organization are more prone to spot

deficiencies in governance and inefficiencies (Al-Faryan, 2024). Additionally, public administration studies show that the combination of professional competence and technical expertise shapes employees' perceptions about an organisation's governance (Krpálek et al., 2021). In the Ehlanzeni municipalities, staff members who have spent many years in the organisation stated that perennial institutional problems, such as unaddressed audit recommendations and lack of feedback, have persisted through multiple administrative cycles. This indicates that municipal organizations possess understanding and skills that can improve their governance frameworks, but this understanding is insufficiently integrated into the organization's governance.

The qualitative data show that municipal governance activities are primarily focused on regulatory reporting obligations, rather than dealing with risks proactively. Nearly all respondents described governance activities as document-heavy compliance, answering complaints, and balance sheet preparation. These activities, although they are legally required, do not help to identify and mitigate operational risks promptly. Compiling the literature on the intersection of public administration and risk management, some researchers note that public organizations tend to cultivate "learning-light" cultures, where compliance with risk and risk registers is used, but not in an active, robust, purposeful, and strategic manner (Gavurova et al., 2022). In the comparative studies of municipal governance, risk management integrated with planning and management of service delivery is ineffective (Sippola et al., 2023). In the municipalities of the Ehlanzeni District, interviewees said that planning is done in departments and risk registers are only reviewed in a way that risks are only identified after there are problems in service delivery. This situation shows that the municipalities are still mainly on reactive risk governance, with little room for proactive risk governance.

Most concerning is the absence of community stakeholders and employees in most processes of governance. Young employees and councillors are not seen in any formal conversations about the management of risks. This creates a gap with regard to the knowledge and information concerning the municipality's changes and developments. Participative governance research suggests that inclusiveness in decision-making leads to increased accountability of institutions and the overall enhancement of the delivery of services by the public sector (Ahmad & Islam, 2024). In South Africa, the increased participation of citizens, in the South African context, is associated with growing trust in the municipality's governance (Msenge & Nzewi, 2021). The current findings indicate that participation of the community in the municipalities of Ehlanzeni is mostly restricted to the formal Integrated Development Plan meetings. A number of the study participants in this research expressed that these meetings are procedural and not deliberative. The Stakeholder's theory argues that meaningful engagement rests on the continuity of interaction between public authorities and the citizens (Mandiriza & Fourie, 2023). In the absence of such interaction, the citizenry is left with no option but to use informal means, such as protests, to express their frustrations. The responses given by participants depict a desperate call for the municipality to widen the approach taken in participatory governance concerning the management of risks.

The change in political environment is another factor that influences governance practices. Some of the interviewees mentioned that there has been political interference that has caused delays in a number of activities, including the implementation of audit findings or the disciplining of the auditor. Such dynamics result in a loss of accountability, and the governance decisions that are made are a result of political factors and not of governance frameworks. Many scholars of public administration have pointed out that these political-administrative tensions are perhaps the most evident of the numerous constraints to the provisioning of local government services (Thusi et al., 2023). According to agency theory, political interference disturbs the balance of command and control over managerial discretion with respect to public sector institutions (Rubin, 2021). At the same time, political actors are meant to be trustees of the public resources and advocate for the public interest. When these functions are ignored, the governance systems become dysfunctional.

The study shows that the political meddling in governance systems may not entirely dismantle the systems, but may weaken systems by reducing the amount of effort, reluctance, and the enthusiasm that the personnel have in the enforcement of accountability. Analyses of both the qualitative and quantitative data streams described the dimensions of corporate governance in the Ehlanzeni District municipalities. The statistical study reflects the role of public perceptions of the performance of the municipalities of the Ehlanzeni District. The qualitative study highlights the governance frameworks and structures within the institution that shape the dynamics of governance. This aligns with the concept found in governance network studies, which emphasize

that the performance of public sector organizations is influenced by the interaction of institutional, organizational, and political factors. The same idea in the writings of governance network studies reflects that the performance of the public sector is a result of the fusion of institutional, organizational, and political structures (Klijn et al., 2025). The current findings suggest that the governance mechanisms work best when they are fused with other institutional arrangements. In municipalities, combining transparency, oversight, and participatory mechanisms provides better control over financial and operational risks compared to fragmented or politically influenced mechanisms.

In Ehlanzeni District, it appears that municipalities have structures necessary for effective corporate governance, namely governance frameworks, audit committees, and systems for managing risk, but these municipalities have yet to embed these systems into the culture of their administration. It appears that the passing of these frameworks is done without the requisite political will, organizational commitment, or constituent engagement. This is the position of authors of local government reform literature, and they cite local governance, public sector reforms, and internal organizational culture (Zeemering, 2021). The same feelings have been noted in corporate governance literature. Here, authors advocate for the need to supplement the implementation of governance frameworks with the requisite organizational culture and accountability structures (Diamantis, 2020). For the municipalities in Ehlanzeni District, the need to improve this focus is, more than anything else, the need to improve risk management and restore the trust of the citizens in the local government systems.

5. Conclusion and Recommendations

This research focused on corporate governance and municipal risk management in the Ehlanzeni District Municipality. It utilized primary data from a survey questionnaire, which collected quantitative data from 216 municipal officials, and qualitative data generated from semi-structured interviews with 45 participants. The results show that several municipal-governance frameworks exist, such as audit committees, internal audit units, risk registers and community participation forums. Their usage, however, is mostly compliance, political, and administration-driven. The frameworks are supposed to enhance accountability and service delivery, but the study confirms that the frameworks' impact on municipal performance is very limited. Notably, the study found that audit committees and an open, two-way communication system are key in ensuring that municipal budgets are aligned with the service delivery goals. Additionally, the community forums are the weakest in influencing the outcome of internal audits. Governance processes that are internalized in the day-to-day management of municipalities are mostly lacking.

The study helps show how some examples of corporate governance can help and influence risk management within local government. The study helps answer how and why corporate governance works in municipalities by using a combination of Agency, Stewardship, Stakeholder, and Institutional perspectives. The results suggest that the reason why governance sometimes works is because of the frameworks that exist. The results also suggest that it is the political and administrative officials who have to have a core to stick to, and that governance frameworks have to be worked on. Results from this study highlight the need to work on and address the capacity of governance, the level of operational transparency, and the depth of stakeholder inclusiveness at all levels of local government. Results from the study show that local government should be trusted in the management of governance frameworks and they should be able to respond to the risks management systems.

Recommendations

This study has shown ways to enhance corporate governance and risk management in the Ehlanzeni District Municipality through policy and administrative changes. Starting with the first recommendation, the internal audit units and the audit committees have to be bolstered so that they can be more than just units that watch compliance. They have to be seen as units that are for the study of the organization and for the improvement of governance. Such changes will require clearer mandates, adequate funding, and political will to a greater degree. Audit recommendations should be continuously addressed within a defined timeframe, with progress reports regularly submitted to both the municipal councils and the public to ensure transparency and accountability.

Another suggestion could be that municipal departments, as a complete entity, attempt to contain risks through the collective risk management of each municipal directorate. Each directorate should document the actions taken for the recognition and containment of the risk. Accordingly, each directorate should identify risk champions for each unit of the directorate to mentor and assist the unit in the effective fulfilment of these functions. Mostly, risk management is elementary and aims at increasing the use of risk registers, and this will flow down to the plans and the standard of decisions taken.

Municipalities can enhance communication systems by streamlining access to municipal budgets, governance reports, and service delivery reports. When information is readily accessible, community accountability and transparency are increased. Digital means and public information dashboards can further enhance these factors. Subsequently, municipalities will be able to better respond to and incorporate community feedback, improving service delivery.

Stakeholder participation is instrumental to capturing community needs and wants to incorporate into governance and risk management processes. For the Integrated Development Plan, community forums and consultations must be synchronized with municipal planning and budgeting cycles. When municipalities enhance the quality of participation for citizens and civic organizations, community relationships are strengthened, trust is cultivated, and local governance systems' responsiveness is increased.

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