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ABSTRACTS

1. English

Study Title: Managing Fraud and Compliance Risk: A Framework for a selected South African Government Agency

The occurrence of fraud and non-compliance are some of the challenges in the South African public sector that can lead to losses, maladministration and lack of effective service delivery. The management of fraud and compliance risk have been a challenge to the effectiveness of the public sector in South Africa and specifically public service delivery. In its endeavour to manage fraud and risk, the South African government has adopted various mechanisms and strategies in a bid to ensure efficiency and effectiveness, but it seems to be ineffective. Despite efforts to address emerging fraud trends and strengthen internal controls, a significant number of suspected fraud and corruption cases persist, leading to concerns about the effectiveness of current risk management frameworks. The primary objective of this study was to develop a new framework for mitigating fraud and non-compliance within public sector organizations. To achieve this, the study sought to gain a deeper understanding of the causes and nature of employee fraud, identify measures for its prevention, and propose practical solutions. A qualitative research approach was adopted, employing a case study strategy within a government agency in Pretoria. Data were collected through semi-structured interviews with 20 key officials from the Fraud Management and Compliance Department (FMCD), selected using purposive sampling. Thematic analysis was applied to identify key patterns and insights, supported by an extensive review of relevant literature. Additionally, the study delved into the historical and philosophical underpinnings of theoretical concepts and frameworks pertaining to employee fraud, fraud risk management, and non-compliance. The findings revealed that employee fraud not only jeopardizes the sustainability of public sector institutions but also impedes their ability to fulfil constitutionally mandated service delivery objectives.

A framework is presented to combat fraud and non-compliance within the selected government agency settings, drawing from Easton's input/output transformational systems model (1979). This sophisticated framework supplements the recommendations outlined in the final chapter. This framework could serve as a valuable tool for policymakers and administrators tasked with enhancing fraud prevention strategies in public sector institutions. This research contributes significantly to theoretical, methodological, and practical domains. Theoretically, it advances the discourse on fraud risk management by contextualizing employee fraud within South Africa's unique public sector environment. Methodologically, it demonstrates the effective application of qualitative research techniques, particularly thematic analysis, to address complex organizational challenges. Practically, the framework provides a strategic roadmap for policymakers and administrators to enhance risk mitigation and improve service delivery outcomes.

Keywords: Fraud, Non-compliance, Risk management, Prevention measures, Framework

2. Afrikaans

Studietitel: Bestuur van Bedrog en Nakomingsrisiko: 'n Raamwerk vir 'n Gekose Suid-Afrikaanse Staatsagentskap

Die voorkoms van bedrog en nie-nakoming is van die uitdagings in die Suid-Afrikaanse openbare sektor wat tot verliese, wanbestuur en 'n gebrek aan effektiewe dienslewering kan lei. Die bestuur van bedrog- en nakomersikobeheer was 'n uitdaging vir die effektiwiteit van die openbare sektor in Suid-Afrika, en spesifiek die lewering van openbare dienste. In 'n poging om bedrog en risiko te beheer, het die Suid-Afrikaanse regering verskeie maatreëls en strategieë aangeneem om doeltreffendheid en effektiwiteit te verseker, maar dit lyk asof dit ondoeltreffend wees. Ondanks pogings om opkomende bedrogspore aan te spreek en interne kontrole te versterk, bly 'n beduidende aantal verdagte bedrog- en korrupsiekase voortbestaan, wat kommerwekkend is oor die doeltreffendheid van die huidige risiko-bestuurskaders. Die hoofdoel van hierdie studie was om 'n nuwe raamwerk te ontwikkel om bedrog en nie-nakoming binne openbare sektororganisasies te voorkom. Om dit te bereik, het die studie 'n dieper begrip van die oorsake en aard van werknemerbedrog probeer kry, maatreëls vir voorkoming geïdentifiseer en praktiese oplossings voorgestel. 'n Kwalitatiewe navorsingsbenadering is gebruik, met 'n gevallestudie-strategie binne 'n regeringsagentskap in Pretoria. Data is ingesamel deur semi-gestruktureerde onderhoude met 20 sleutelbeamptes uit die Bedryf vir Bedrogbestuur en Nakoming (FMCD), gekies deur doelgerigte monsterneming.

Tema-analise is toegepas om sleutelpatrone en insigte te identifiseer, ondersteun deur 'n uitgebreide oorsig van relevante literatuur. Daarbenewens het die studie ingediep in die historiese en filosofiese onderbou van teoretiese konsepte en raamwerke rakende werknemerbedrog, risiko bestuur van bedrog, en nie-nakoming. Die bevindinge het aan die lig gebring dat werknemerbedrog nie net die volhoubaarheid van openbare sektor-institusies bedreig nie, maar ook hulle vermoë om die grondwetlik bepaalde diensleweringsoelwitte te bereik, belemmer. 'n Raamwerk word voorgestel om bedrog en nie-nakoming in die genoemde regeringsagentskappe te bekamp, gebaseer op Easton se in/uitvoer transformasie-stelselmodel (1979). Hierdie gevorderde raamwerk vul die aanbevelings in die finale hoofstuk aan. Dit kan dien as 'n waardevolle instrument vir beleidsmakers en administrators wat tans verantwoordelik is vir die verbetering van bedrogvoorkomingsstrategieë in openbare sektor-institusies. Hierdie navorsing dra beduidend by tot teoretiese, metodologiese en praktykgeoriënteerde domeine. Teoreties help dit om die diskoers oor risiko bestuur van bedrog te vorder deur werknemerbedrog binne Suid-Afrika se unieke openbare sektoromgewing te plaas. Metodologies wys dit die effektiewe toepassing van kwalitatiewe navorsingstechniques, in besonder tema-analise, om komplekse organisatoriese uitdagings aan te spreek. Praktykgewys verskaf die raamwerk 'n strategie-rosie vir beleidsmakers en administrateurs om risiko te verminder en dienslewering te verbeter.

3. Isizulu

Isihloko Socwaningo: Ukulawula Ubugebengu Nengozi Yokuthobela Imithetho: Uhlaka LweBhange Likahulumeni LaseNingizimu Afrika Elikhethiwe

Ukuba khona kobuqulentalambo nokungahambisani nemithetho kungeminye yemiphumela yezinselele ezinkulu ezikhona kumkhakha kahulumeni waseNingizimu Afrika ezingenza ukuthi kube khona ukulahleka, ukungahlelwa kahle kokuphathwa, nokushoda kwenhlangano yokuletha izinsiza ngendlela efanele. Ukuphathwa kobungozi bokukhohlisa kanye nokungahambisani kwemithetho kube yinselele empumelelweni yomkhakha kahulumeni waseNingizimu Afrika, ikakhulukazi ekulethweni kwezinsiza zomphakathi. Ngaphandle kokuzama ukuphatha ubuqulentalambo nobungozi, uhulumeni waseNingizimu Afrika usebenzise izindlela ezahlukene nezinhlelo zokusebenza ukuze kulethe ukusebenza kahle nokusebenza okuyiqiniso, kodwa kubonakala kungasebenzi kahle. Naphezu kwemizamo yokubhekana nezitayela zakamuva zobuqulentalambo nokukhuthaza ulawulo lwangaphakathi, izigameko eziningi ezibekwa njengobuqulentalambo nokubanjwa kobubi zisaqhubeka, okuye kuvimbe ukukhathazeka ngokusebenza kahle kwezakhiwo zokuphatha ubungozi ezikhona. Inhloso enkulu yalolu cwaningo kwakuwukuthuthukisa uhlelo olusha lokunciphisa ubuqulentalambo nokungahambisani nemithetho ngaphakathi kwezikhungo zikahulumeni. Ukuze kufezekiswe lokhu, lolu cwaningo lweza nomqondo ojulile ngemithombo nemvelo yobuqulentalambo babantu abasebenzi, licwaninga izindlela zokuyivikela, futhi luhlinzeka ngezixazululo ezisebenzisekayo. Kwasetshenziswa indlela yocwaningo lwezobunjwalo, ngokusebenzisa isu lezehlakalo ezithile ngaphakathi kwengxenywe kahulumeni ePitoli. Idatha yaqoqwa ngokusebenzisa izingxoxo eziyimfihlo ezingahlelekile ezihlanganisa izikhulu ezisemqoka eziyi-20 ezivela kuMnyango weUlawulo lokuphatha ubuqulentalambo nokuhlonza imithetho (FMCD), ezikhethwe ngokusebenza ngenhloso. Ukwahlulela ngemikhuba kubekwa ukubona amaphethini nembono ebalulekile, kusekelwe uphenyo olunzulu lwezincwadi ezihambisana nalokho. Ngaphezu kwalokho, lolu cwaningo lwabheka ezindleleni zomlando nezengqondo zemicabango nemigomo echaza kahle eziphathelene nobuqulentalambo babantu abasebenzi, ukuphathwa kobungozi bokukhohlisa, nokungahambisani nemithetho. Imiphumela ikhombisa ukuthi ubuqulentalambo babantu abasebenzi abusi nje kuphela ubungozi bokuhambisana kwezikhungo zomphakathi, kodwa futhi buvimba amandla azo okufeza izinhloso zokuletha izinsiza ngokomgunya.

Kusetshenziswe uhlelo olusha lokulwa nobuqulentalambo nokungahambisani nemithetho ezindaweni ezikhethiwe zombuso, esuselwa kumodeli ye-Easton's input/output yohlelo lokuguqula (1979). Loluhlelo oluphambili luyakhulisa izincomo ezibhalwe esahlokweni sokugcina. Loluhlelo lungenza ithuluzi elibalulekile kubaholi bezinqubomgomo nabaphathi abaphethe ukwandisa izindlela zokuvikela

ubuqukalentambo. Lolu cwaningo luneqhaza elikhulu kumfundiso, indlela yokucwaninga, neyemikhuba. Ngokwe-theoretical, luthuthukisa inkulumo-mpikiswano yokuphatha ubungozi bokukhohlisa ngokumisa ubuqukalentambo babantu abasebenzi endaweni ekhethekile yaseNingizimu Afrika. Ngokwemikhuba, libonisa indlela yokusebenzisa kahle ubuchwepheshe bokucwaninga ngemikhuba, ikakhulukazi ukuhlaziya izihloko, ukuphendula izinselelo ezinobunkimbinkimbi bemvelo yenhlangano. Ngokwemikhuba, lolu hlelo lunikeza umhlahlandlela ohlongozwayo kubaholi bezinqubomgomo nabaphathi ukuthuthukisa izindlela zokunciphisa ubungozi nokwenza ngcono imiphumela yokuletha izinto zomphakathi.

Amagama angukhiye: Ubuqukalentambo, Ukungahambisani, Ulawulo lobungozi, Izindlela zokuvikela, Uhlelo.

4. Xhosa

sihloko soPhando: Ukulawula ubuQhetseba noMngcipheko wokuThobela: Isakhelo seZiko elithile loRhulumente loMzantsi Afrika

Ukuba khona kobuqukalentambo nokungahambisani nemithetho zizenye zeengxaki ezinkulu ezikhona kushishino lukawonkewonke eNingizimu Afrika ezinokuholela ekulahlekelweni, ukuphazamiseka kwezokulawula, kunye nokungabi nako kokuletha iinkonzo ngokufanelekileyo. ulawulo lobungozi bokukhohlisa nokungahambisani nobumbalwa bube yinselele kwimpumelelo yomsebenzi wonkqo- wakwaHulumeni waseNingizimu Afrika, ikakhulu kwinkqubo yezemisebenzi yoluntu. Ngethuba uhulumeni ezama ukuphatha ubuqukalentambo kunye nobungozi, usebenzise iindlela ezahlukeneyo kunye neenkqubo zokuqinisekisa ukusebenza ngokufanelekileyo, kodwa kubonakala ngathi oko akukaxhumi kakuhle. Nangona kuqhelekile ukuzama ukuqonda ukuthandwa kobuqukalentambo obuvela buvele buvela, kwaye kongeze inkxaso kwi-control management yoyiko, inani elikhulu leengozu zobuqukalentambo kunye nokugqitha kwemithetho zihlala zikhona, zikhokelela ekukhathazekeni ngokusebenza kakuhle kweemeko zokulawula obi buqukalentambo. Injongo ephambili yalolu cwaningo yayukuphuhlisa isicwangciso esitsha sokunciphisa ubuqukalentambo nokungahambisani nemithetho ngaphakathi kwiinkampani zikahulumeni.

Ukuze sifezekise oku, lolu cwaningo lwalujolise ekuqondeni okunzulu ngemvelaphi kunye nobungakanani bobuqukalentambo babasebenzi, ukuyila amanyathelo okucokisekisa, nokuphakamisa izicwangciso ezisebenzayo. Usetyenziso lwezobunjalo lwaphathwa, luquka indlela yesifundo seziqendu ngaphakathi kwisebe sikahulumeni ePitoli. Idatha yaqaliswa ngeengxoxo ezingahleliwe ezineenkukacha ezingama-20 ezivela kubaphathi abakhulu kuwo woMnyango woLawulo lweuchule bokubhatala nokuhlonipha imithetho (FMCD), ezikhethwe ngokukhetha ngenjongo. Analysis yeThemes isetyenziswe ukuhlonza iindlela eziphambili nemibono, ithathe uxhaso kwinxalenye

enkulu yeencwadi eziphathele. Ngaphezu koko, uphando lwahlalutya kwiindlela zomlando nezingqondi zobume, ezihambelana nemibono nemigangatho ebalulekileyo malunga nobuqulalantambo babasebenzi, ulawulo lobungozi bokukhohlisa, nokungahambisani nemithetho. Iziphumo zibonise ukuba ubuqulalantambo babasebenzi abulungi aluphazamisi kuphela ukhuseleko lwezikhungo zikawonke-wonke, kodwa futhi buvimba amandla azo okufeza iinjongo zomgaqo-siseko zokuhambisa iinkonzo. Kuboniswa isicwangciso sokulwa nobuqulalantambo nokungahambisani nemithetho kwiimibutho zikahulumeni ezikhethiweyo, ezikhutshelwe kwi-Easton's input/output system model (1979). Le ntlobo yesicwangciso

sithatha ingqalelo kwezinye izincomo ezikhululwe kwisahluko sokugqibela. Le ndlela ingaba sisixhobo esibalulekileyo kubaphathi becebo kunye nabaphathi abaphethe ukuphucula iindlela zokuthintela ubuqulalantambo kwiimfuno zikahulumeni. Olu cwaningo lunika ithemba elikhulu kubume, indlela yophando, kunye nemisebenzi. Ngokwezesayensi, luphakamisa incoko malunga nolawulo lobungozi bokukhohlisa ngokuyikho kwindawo ekhethekileyo yaseNingizimu Afrika. Ngokwamava, lubonisa indlela yokusebenzisa kakuhle ubuchule bothando lobunjalo, ikakhulu KwiThemes analysis, ukubangela iimbambano ezinobunkimbinkimbi kwisakhiwo socwangingo. Ngokwenene, olu hlobo lwezicwangciso lunika indlela ekhawulezileyo kubaphandi bemigaqo kunye nabaphathi ukuthi bathathe amanyathelo okunciphisa ubungozi nokuphucula imiphumo yokuhanjiswa kwenkonzo.

Amagama angundoqo: Ubuqulalantambo, Ukungahambisani, Ulawulo lobungozi, Izicwangciso zokuthintela