



Public Procurement Corruption and Corporate Scandals in Limpopo Province, South Africa: A Content Analysis Perspective

Aaron Koto¹, Matshidiso Kanjere²

Abstract: Public procurement processes are riddled with corruption and scandals; in some instances, such corrupt activities are difficult to detect. Thus, this article reports on the study that was conducted in Limpopo Province, South Africa on public procurement corruption. The aim of the study was to identify forms and determinants of public procurement corruption that were common in the province and to develop intervention strategies that would combat the scourge of corruption. The study adopted a qualitative content analysis approach to collect and analyse data. The computer-assisted software analysis package-NVivo 11 pro™- was used to analyse data. Data was collected from the analysis of 5 journal articles and 40 newspaper articles from Sowetan Newspapers and Polokwane Observer. The study adopted a 4-year longitudinal study analysis, from 1st of January 2013 until the 31st of December 2016. The method employed the word count, word cloud, and word tree queries. Concepts and terms such as fraud and bribery were some of the concepts probed to arrive at conclusions. The study concluded that political interference, officials' tendencies of contravening rules and regulations caused public procurement corruption. The study further employed the principal agency theory to recommend that there should be a rotation of officials, and transparency in procurement processes.

Keywords: procurement; corruption; criminality; scandals and bribes

Introduction

Corruption is regarded as a universal problem, which is troublesome, particularly in the developing economies like South Africa. (Mafunisa, 2007; Ruhiiga, 2009;

¹ University of Limpopo, South Africa, Address: Polokwane, 0727, South Africa.

² Professor, PhD, University of Limpopo, South Africa, Address: Polokwane, 0727, South Africa, Corresponding author: maria.kanjere@ul.ac.za.

Soliman & Cable, 2011). In South Africa, corruption in the procurement processes is widely reported and it is difficult to curb. A number of senior government officials have been implicated in many corrupt activities, but few have been arrested or brought to book. Nevertheless, a number of countries have become appraised of mismanagement and corruption in the area of procurement (Ambe & Badenhorst-Weiss, 2012). This is because government departments have massive budgets allocated to them to secure goods and services from different service providers.

Roodhooft & Abbeele (2006) observed that massive budgets and great buying power of different departments make the departments susceptible to corruption. It is estimated that government departments account for 15-30 per cent of the gross domestic product (GDP) of many countries (UNODC, 2020). The financial activities of government procurement sections of most countries are believed to be in the range of 10% – 30 % of GNP (Callender & Mathews, 2000). Public procurement processes are often complex, and transparency of the processes are sometimes limited. Therefore, manipulation of tendering procedures are hard to detect, even if individuals know what to look for.

Detecting corruption in public procurement is further made difficult by the collusions and other form of conspiracies, which would like to tap into big public spending (Rosmawati & Norbahiyah, 2013). It is therefore, imperative that governments put in place mechanisms that would ensure safety of public spending rather than sticking to one process, which can be easily violated. In that way, the public money would be spent responsibly whilst maintaining value for money and integrity in the purchasing process. Lloyd & McCue (2004) maintain that goods and services procured by government should be of high quality and of the required standard.

The state should thus put emphasise on efficiency and effectiveness of procured goods and services. The state should work hard to reject sub-standard services or goods so as to work against certain collusions which are aimed at compromising efficiency and effectiveness of financial resources. A strong message of anti-corruption in the procurement process should be supported by follow ups and protection of whistle-blowers. Employees can be discouraged when cases of fraud or corruption are not followed up, people begin to worry about their safety and the safety of their family members (UNODC, 2020).

Departments should have clear procedures outlining how corrupt cases will be handled, and how the safety of whistle-blowers will be guaranteed. Corruption is a crime that usually takes place where there is little light or probity. As the evidence

of corrupt transactions often relies on paper trails and official records, these are the first to be destroyed.

UNODC (2020) observed that research on corruption is difficult to conduct as many records could be missing or destroyed to protect the self. Many individuals are also reluctant to participate in such studies. As a result, governments find it hard to understand the manifestation of corruption and to get the scientific based ways of curbing it. Hence, many people in the workplace find it easy to engage in corrupt activities and overstep policies which are often audited.

Furthermore, Karjalainen et al (2009) observed that very little research has been conducted on organizational misbehaviours and on individuals engaged in corrupt activities. Therefore, the paucity of research in non-compliance in procurement and supply chain management in Limpopo Province has prompted the researchers to close the knowledge gap through the publication of this article.

Problem Statement

Eyaa & Oluka (2011) contended that the issue of public procurement non-compliance has triggered a lot of debate in recent years. A number of countries have shown a concern on issues relating to corruption. Corruption has also reared its ugly head even during the procurement of protective clothing during Covid-19 pandemic in many countries. This shows that the corruptors are difficult to detect and as a result, their activities are a threat to economic development. Soreide (2002) argues that there has been a significant focus on corruption at the international level, however, little has been achieved to curb it. Many organisations such as United Nations (UN), the World Bank, the World Trade Organisation (WTO) and Organisation for Economic Co-operation and Development (OECD), have devised strategies and accords to fight corruption at a larger scale, however such efforts have not yielded the desired results.

Many local and international organisations that work towards reducing corruption, focus on governments departments in the exclusion of private companies that pay bribes. Department of Public Service and Administration (2002) states that most organisations that work on corruption neglect the role that private sector play in paying bribes for government contracts. Thus, efforts to curb corruption also have to focus on private businesses.

Corruption in Limpopo Province where this study was conducted, led to a closure of several government departments. News 24 (2011) reported that five key departments in Limpopo Province were put under administration due to the financial crisis that nearly collapsed the province. The financial crisis started with the faltering of procurement procedures and treasury regulations.

Aim of the Study

The aim of the study was to identify the forms and determinants of public procurement corruption that were common in Limpopo Province.

Objectives of the Study

The following objectives were stipulated;

- *To identify the most common public procurement and corporate corruption scandals in Limpopo Province.*
- To develop intervention strategies that will curb the scourge of corruption in the province.

Conceptualizing Procurement Corruption

Corruption in most government departments in Limpopo Province occur in the process of procurement of goods and services. The prices for certain goods or services that are procured are often inflated to enable the corrupt access additional funds. In some instances, certain contracts that have higher price tag are awarded to companies that have relations to the corruptors or their allies.

In some instances, tenders are not advertised and bid committees are not properly constituted. This also result in panel members not declaring their interest before sitting on the adjudication committees. These and many other processes that are flawed, make it possible for corruption to thrive, as there is little control (Moeti, 2014). Certain departments that lack skills or capacity, makes it difficult to exercise full control in the area of procurement. Procurement in some quarters is perceived to be part and parcel of corruption. It is a vehicle through which corruption thrive. Governments should ensure that supply chain departments are populated by morally responsible individuals or are not easily corruptible.

Theoretical Framework

The theoretical framework chosen in this study, analysis the relationship between the corruptor and corrupted. Menttzer, Stank & Esper (2008) maintain that every research should be grounded on a relevant theoretical framework. Thus, a principal agent theory has been identified as relevant in understanding this study. The theory also provides important explanations for corruption that is ravaging government departments in Limpopo Province.

The Principal-Agent Theory

Economist have come up with the principal-agent theory after several observations and research. Health & Norman (2004) state that researchers observed that the principal in most instances is in the position to influence the agent to perform certain tasks that are in the interest of the principal. Thus, Klitgaard (1998) used the same framework to study corruption and make observations. He observed that the principal (a policymaker) authorizes his agent (a civil servant) to provide services to clients (service recipients). This implies that more often than not, politicians and senior government officials are involved in corrupt activities.

The highly powered principals may cause less powered agents to be intimidated and loss sight of what is morally accepted. This may result in low level of accountability as well on the side of principals. Thus, organizations should try to identify the costs and benefits of rewarding good work whilst putting sanctions for corrupt behaviours. Corruption has to be addressed through diligent implementation of policies and constant monitoring to avoid risk. Transparency International UK (2021) states that a risk assessment is the basis for developing an effective anti-bribery programs and maps. Most corruption and risk maps are however addressing incidences rather than instilling moral principles. Thus, raising salary levels will not necessarily enhance ethical behavior. It is however important to ensure that salary levels are market related.

In addition to paying market related salaries, the government should instill ethical behavior in the workplace. More often than not, ethics take a back seat in most organizations. Organizations tend to rely heavily on policies, internal control mechanisms without emphasizing ethical conduct. Ethics and internal moral compass will make transparency easy. South African governments departments are drilled on the issues of accountability and transparency. These issues are emphasized

to the employees, but their practice seem to exclude politicians who are not held accountable on a number of issues. It is thus imperative that the general public and civil servants play an agent role and refuse to be corrupted. It is through civil education that procurement managers' act as stewards of the resources entrusted to their care.

If public procurement managers can take their role as stewards seriously, the inefficiency cost of bribery will be reduced. Thus, the most effective company when bidding will get the job. Most companies get the job on the basis of corrupt relations. Corruption thrive on unconventional relations, conspiracies, fear, victimization and manipulation of power. Government should aim at identifying areas that breed corruption so that it can be curbed.

De Sousa (2006) conducted a study on the development of European anti-corruption agencies. The study focused on different areas of concern and it identified different ways in which corruption is institutionalized. Anti-corruption strategies were discussed in the report. Finally, the report presented recommendations that could be applied on day-to-day management in order to curb or prevent corruption. Corruption has to be fought on daily basis, it is not an action that has to wait for auditing before it is picked up and dealt with. Managers have to be equipped with the skills of identifying and curbing corrupt activities.

Literature Review

Corruption in South Africa is rive, just like in many developing countries. It is being fought through various offices and regulatory policies. Gordhan (2014) states that the office of the procurement officer at the Department of National Treasury has been established to regulate and deal with activities that would curb and address challenges emanating from corruption. The aim of the establishment of such office was also to provide support to supply chain departments. Thornhill (2006) observed that the National Treasury publish and update laws that addresses procurement challenges across government departments.

Madumo (2012) agrees that various government departments experience regulatory loopholes which serve as the breeding ground for maladministration and corruption. In such instances, politicians take an upper hand. Reddy, Naidoo & Pillay (2005) contend that officials and politicians that have a lot of power at their disposal

perpetuate corruption. Thus, treasury regulations should be formulated in such a way that they address policy gaps and minimize power in certain areas.

Unregulated power, erode public confidence and lead to misuse of public resources. Thus, corruption should not be tolerated at all levels, being it at a personal or political level. Corruption become systematic when it is happening at the political level or across higher offices. Mubangizi (2020) maintains that corruption become systemic when it is observed in various political offices and in all levels of government.

Policy makers across the globe have been active in investigating the complexity of corruption in societies and in the workplace. They have come to the observation that corrupters are always perfecting their skill, and that makes it difficult to come to a plausible conclusion on its manifestation and activities. What is always observed are the after effects of corruption.

Corruption has been investigated in many areas, for example, Aidt (2009) argues that economists have studied corruption by focusing on the causes of corruption and its influence on economic development. Other scholars have chosen to focus on the effect of corruption on the political institutions. If corruption was not supported at the high echelons it would have died out gradually. There is less consented effort and political will to fight corruption.

It can be argued that in many societies the law lacks legitimacy and consistency in its application, especially in relation to the public officials. The other perspective of corruption stipulates that corruption violate the public office. Critics maintain that the public interest can play an important part in the self-understanding of any polity. However, public interest cannot be used as an instrument for pinpointing misdeeds of corruption. Corruption include a wide variety of illegal, illicit, irregular, unprincipled activities and behaviors.

It is therefore important that governments should outline expected moral, political and legal issues. In that way, government would have addressed corruption in a multidimensional manner.

Reliability, Validity and Objectivity

The researcher used a computerized software program to equally increase the reliability and validity of the study. Marshall & Rossman (1995) emphasized the importance of reliability, validity and objectivity in a study. Reliability is what makes the study credible, and is universal to any research design. Therefore, this study ensured that content analysis adhered to the element of objectivity. The researcher ensured that the analysis of the content and conclusion arrived at did not reflect the views of the researcher but that of the data. Kynga & Vanhanen (1999) concluded that a successful analysis of content should be based on the simplified data and formulated categories that followed research protocol.

Research Methodology

The study adopted qualitative research approach, with emphasis on Content Analysis.

Content analysis as a research method that allowed the researcher to systematically and objectively describe the phenomena and has elements of quantitative research (Sandelowski, 1995). The research method that allows the researcher to analyse documents with the view of collecting data and making plausible conclusions is also referred to as documents analysis research method. The method also enables the researcher to come up with findings and recommendations. Theoretical issues are also tested in the process of conducting the research. It is through content analysis that the researcher distilled words into fewer content related categories. It is assumed that when classified into the same categories, words and phrases share the same meaning (Cavanagh, 1997).

Seuring & Gold (2012) argue that published materials can best be studied through content analysis. Thus, the researcher made it a point that systematic processes in research are not flawed. Relevant material in the area of public procurement corruption was identified and used to conduct the study. Mayring (2008) maintains that the collection of materials, analysis, description of the phenomenon, identification of themes and categories should follow the correct research method. In this case, the qualitative research method was followed.

The focus of the study was on journals, reports, articles, newspapers, magazines and political speeches on public procurement corruption scandals in South Africa

particularly Limpopo Province. Capricorn district was the main focus area of the five district municipalities in the Limpopo Province.

Sampling Method

Purposive sampling method was used in the study to select the relevant material.

Material that promised the greatest insight for developing theory was, selected (Flick, 2002). The sample of the study was made up of the following;

- Five journal articles relevant in answering the research question;
- Forty newspaper articles from Sowetan.

The selection of material was done in relation to ethical considerations and accessibility. The articles were collected from the organizations' search engines by typing the words 'corruption in Limpopo'. The selected articles addressed the research questions.

Data Collection

Data was collected from the analysis of 5 journal articles and 40 newspaper articles from Sowetan Newspapers. The study adopted a 4-year longitudinal study analysis, from the 1st of January 2013 until the 31st of December 2016. The method employed used the word count, word cloud, and word tree queries. Concepts and terms such as fraud and bribery were some of the concepts that were probed.

Data Analysis

Collected data was analysed through a categorization matrix using NVIVO 11 pro™, a software computerized programme. In deductive content analysis, either a structured or unconstrained matrix of analysis can be used, depending on the aim of the study (Kynga & Vanhanen 1999). The study was generally based on earlier work on public procurement scandals such as theories, models, mind maps and literature reviews after a categorization matrix has been developed, all the data was reviewed for content correspondence with or exemplification of the identified categories.

Table 1.1 Stages and processes of the project used in NVivo for this study

Analysis stages using NVivo	Processes involved in each stage
1: Descriptive	Project details and research design Inputting sources Creating classifications
2: Topic/Coding	Finding the obvious topics: Thematic analysis Creating initial nodes
3: Analytic	Models and relationships Using Queries Running Queries
4: Conclusions	Verification Developing theories

Analysis of Data by Research Questions

What are the most common public procurement and corporate corruption scandals in Limpopo Province?

The table below is a word count frequency query for the first research question. Fraud gave a word count of 5 with a weighted percentage of 3.05. Bribery, officials, tendering had a weighted average of 1.22. The table below demonstrate the word count analysis export from NVIVO 11 pro™. It should be noted, however, that words from 1 to 5 and word number 7 are ignored due to their repetition in the research question when analysis was made hence giving an illusion that those words were frequent.

Table 1.2. Word count frequency query

N o	Word	Length	Count	Weighted Percentage (%)
1.	Procurement	11	14	8.54
2.	Corruption	10	10	6.10
3.	Public	6	10	6.10
4.	Common	6	5	3.05
5.	Corporate	9	5	3.05
6.	Fraud	5	5	3.05
7.	Scandals	8	5	3.05
8.	Also	4	2	1.22
9.	Best	4	2	1.22

10.	Bribery	7	2	1.22
11.	Officials	9	2	1.22
12.	Private	7	2	1.22
13.	Process	7	2	1.22
14.	Sector	6	2	1.22
15.	Tender	6	2	1.22
16.	True	4	2	1.22
17.	Abused	6	1	0.61
18.	Accounting	10	1	0.61
19.	Adjudication	12	1	0.61
20.	Advertised	10	1	0.61
21.	Alone	5	1	0.61
22.	Area	4	1	0.61
23.	Associated	10	1	0.61
24.	Awarded	7	1	0.61
25.	Basis	5	1	0.61
26.	Bid	3	1	0.61
27.	Blamed	6	1	0.61
28.	Board	5	1	0.61
29.	Briber	6	1	0.61
30.	Caused	6	1	0.61

The figure below presents a word cloud analysis for the first research question. A word cloud provides the researcher with the trend of the emerging concepts and pattern how they are used. The bigger the font the more frequent the word is used and the closer the concepts to one another the more they are used together or interchangeably. It is clear from the figure below that fraud, private sector, tender process are mostly mentioned.



Figure 1.1. Word-cloud analysis

Text search queries were conducted on fraud and tender in order to determine how these concepts were used in text and their insight into giving the research the exact view of what words were said before and after the concept at the center. The figure below is a word tree diagram for fraud. The word tree demonstrate that fraud is usually associated with bribery, tax evasion and extortion. Money laundering and accounting fraud are most common in government.

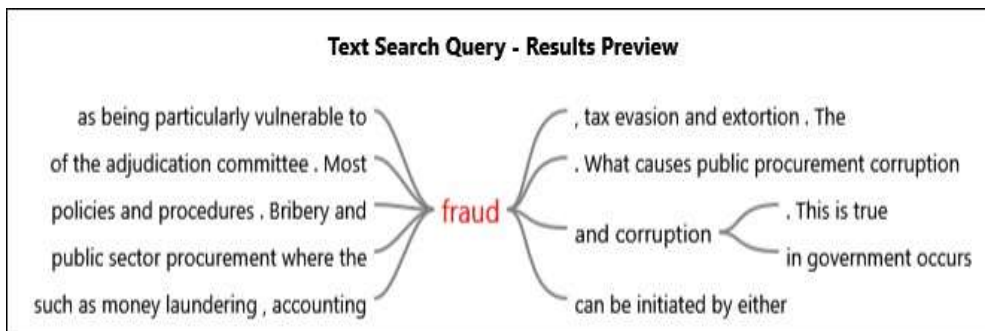


Figure 1.2. Fraud word-tree

The figure below is a word tree diagram for tender. The word tree demonstrate that tender is usually associated with board, top officials, costly and time.

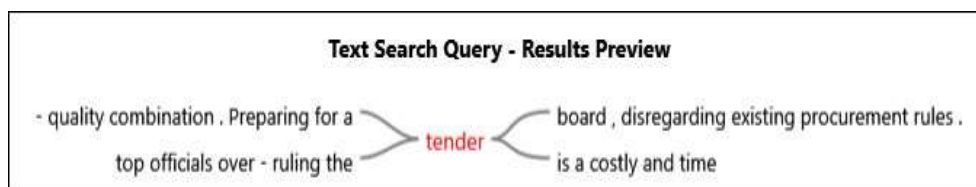


Figure 1.3. Tender word-tree

Two key actors are identified in the principal-agent theory of corruption. Those actors are the government officials, various agencies and voters. The agents comprises of the individuals or groups that are monitored by the principal. Thus, principals are in a better position to manipulate and even to provide incentives to the agents to act according to the will of the principal. In this process of manipulation and provision of incentives, corruption occurs. This theory has been adopted by those writing about corruption who argue that corruption occurs when information and preference asymmetry between principals and agents provides incentive for agents to engage in corruption

How to develop intervention strategies that will curb the scourge of corruption in the province?

The table below is a word count frequency query for the above research question. Officials gave a word count of 10 with a weighted percentage of 1.86. Bribery and rules both had a weighted percentage of 1.49 with a word count of 8. Improve gave a word count of 7 and had a weighted percentage of 1.22. The table below demonstrate the word count analysis export from NVIVO 11 pro™.

Table 1.3. Word count frequency query

	Word	Length	Count	Weighted Percentage (%)
1.	Officials	9	10	1.86
2.	Bribery	7	8	1.49
3.	Rules	5	8	1.49
4.	Improve	7	7	1.30
5.	Political	9	6	1.12
6.	Causes	6	5	0.93
7.	Corporates	10	5	0.93
8.	Develop	7	5	0.93

9.	Fraud	5	5	0.93
10	Government	10	5	0.93
11	Intervention	12	5	0.93
12	Makers	6	5	0.93
13	Policy	6	5	0.93
14	Practices	9	5	0.93
15	Prevention	10	5	0.93
16	Questions	9	5	0.93
17	Research	8	5	0.93
18	Strategies	10	5	0.93
19	Clear	5	4	0.74
20	Management	10	4	0.74
21	Sector	6	4	0.74
22	Tender	6	4	0.74
23	Among	5	3	0.56
24	Contract	8	3	0.56
25	Effective	9	3	0.56
26	Information	11	3	0.56
27	Penalties	9	3	0.56
28	Politicians	11	3	0.56
29	Procedures	10	3	0.56
30	Process	7	3	0.56

The figure below presents a word cloud analysis for the research question as stated above. A word cloud provides the researcher with the trend of the emerging concepts and pattern how they are used. The bigger the font the more frequent the word is used and the closer the concepts to one another the more they are used together or interchangeably. It is clear from the figure below that officials, rules, policy, government, fraud, and corporates are mostly referred to.



Figure 1.4. Word-cloud analysis

The figure below is a word tree diagram for rules. The word tree demonstrate that rules are usually associated with establishment and regulations.

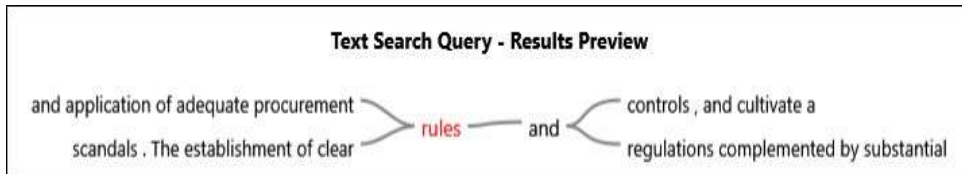


Figure 1.5 Rules word-tree

The figure below gives an account to references of articles used in the study in relation to the concept under scrutiny. The figure explicitly shows the author, percentage coverage and the word used in a sentence thereof.

Figure 1.6 below is a word tree diagram for politicians. The word tree demonstrate that politicians is usually associated with interference and accountability.

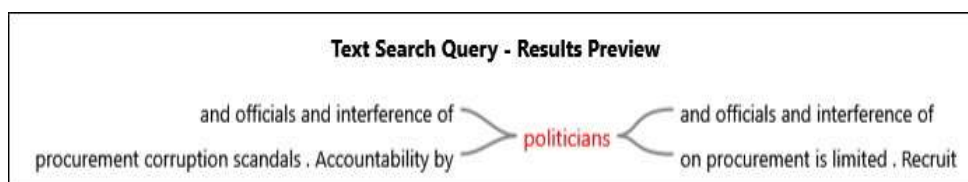


Figure 1.6. Politicians' word-tree

According to the principal agency theory, intervention strategies should include a wide range of mechanisms. Procurement managers and all that are involved should be encouraged to act in an ethical manner, be more transparent and accountable for their actions. The government should enhance the protection of whistle-blowers and freedom of press. This will ensure that the institutions established for the protection of democracy are fully functional. Citizens should be made aware of the part that they can play in curbing corruption. Governments may also consider wage increase for officials and introduction of independent court systems (World Bank 2000; Van Rijckeghem & Weder 2001).

Research Findings and Conclusions

The following are the research findings and conclusions arrived at;

- The most common public procurement and corporate corruption scandals are bribery and fraud.
- Bribery and fraud are caused by political interference, lack of clear rules and conflict of interest.
- Thus, departments have to develop prevention and intervention strategies to curb corruption.

Recommendations

It is thus recommended that departments should do the following;

- Create awareness to all the stakeholders on the importance of procurement policies.
- Create a centralized electronic register that will blacklist all the individuals, businesses and organizations that are proven to have been involved in corruption.

- Rotate the officials in procurement sections so as to limit possibilities of fraud and bribery.
- Advice policy makers and corporates on how to improve public procurement practices by making procurement processes transparent.
- Reward honest officials who comply with rules and regulations.
- Fines or issue sanctions on officials that contravene the rules.

Nevertheless, the problem of corruption cannot be effectively addressed as long as the citizens do not hold politicians accountable. Citizens will have to be empowered to know that their votes matters and that the morally capable individuals are elected into public offices.

References

- Ambe, I.M. & Badenhorst-Weiss, J.A., (2012). Procurement challenges in the South African public sector. *Journal of Transport and Supply Chain Management* 46(3), 242–261.
- Callendar, G. & Mathews, D. (2000). Government Purchasing: An Evolving Profession? *Journal of Public Budgeting, Accounting & Financial Management*, 12(2), 272-290.
- Cavanagh S. (1997). Content analysis: concepts, methods and applications. *Nurse Researcher* 4, 5–16.
- Department of Public Service and Administration (2003). *Country corruption assessment report*, DPSA, Pretoria, South Africa.
- De Sousa, L. (2006). European Anti-Corruption Agencies: Protecting Community's Financial Interests in a Knowledge-based, Innovative and Integrated Manner. *Final Report*, OLAF, Lisbon.
- Eyaa, S. & Oluka, P. (2011). Explaining non- compliance in public procurement in Uganda. *International Journal of Business and Social Science*, 2(11).
- Fjeldstad, O. (2003). Fighting Fiscal Corruption: Lessons from the Tanzania Revenue Authority. *Public Administration and Development* 23, pp. 165-175.
- Flick, U. (2002). *An introduction to qualitative research*. London, UK: Sage.
- Gordhan, P. (2014). *Budget speech, National Treasury*. Cape Town. Government Printers.
- Health, J. & Norman, W. (2004). Stakeholder theory, corporate governance and public management. *Journal of Business Ethics*, 53, 247-265.
- Karjalainen, K., Katariina, K. & Erik, M. V. R. (2009). On-Compliant Work Behaviour in Purchasing: An Exploration of Reasons behind Maverick Buying. *Journal of Business Ethics*, 85, 245–261.

- Klitgaard, R., Maclean-Abaroa, R. & Lindsey Parris, H. (2000). *Corrupt cities: A practical guide to cure and prevention*. Institute for Contemporary Studies & World Bank Institute, Pretoria.
- Kynga's, H. & Vanhanen, L. (1999). *Content analysis (Finnish)*. Hoitotiede 11, 3–12.
- Lloyd, R. E., and McCue, C. P. (2004). What Is Public Procurement? Definitional Problems and Implications. *International Public Procurement Conference Proceedings*, Volume 3.
- Madumo, S.O. (2012). The promotion of developmental local government to facilitate a developmental state'. *Administratio Publica* 20(3), 40–54.
- Mafunisa, M. J. (2007). Corruption and Service Delivery in the Public Service: The case of Limpopo Province. *Journal of Public Administration*, 42 (3): 260-270.
- Marshall, C. & Rossman, G.B. (1995). *Designing Qualitative Research*. Sage Publications, London.
- Mayring, P. (2008). *Qualitative Inhalt-analyse – Grundlagen und Techniken* (Qualitative content analysis), Beltz Verlag, Weinheim.
- Mentzer, J. T., Stank, T. P. & Esper, T. L. (2008). Supply chain management and its relationship to logistics. Marketing, Production, and Operations Management. *Journal of Business Logistics*, 29(1), 31-46.
- Moeti, K. (Ed.). (2014). *Public finance fundamentals*, 2nd edn. Juta, Cape Town.
- Reddy, P.S., Naidoo, P. & Pillay, P. (2005). Local democracy and developmental local government in South Africa beyond the first decade: Quo vadis? *Africanus* 35(2), 40–52.
- Mubangizi, J. (2020). *Corruption in SA: The Politics, the Law and all the Shenanigans in between*. City Press. <https://www.news24.com/citypress/voices/corruption-in-sa-the-politics-the-law-and-all-the-shenanigans-in-between-20201007> (Access date: 3 May 2021)
- News 24. (2011). *Five Limpopo Departments under Administration*. <https://www.news24.com/news24/Archives/City-Press/Five-Limpopo-departments-under-administration-20150429> (Access date: 8 April 2021).
- Roodhooft, F. & Abbeele, A. V. D. (2006). Public procurement of consulting services Evidence and comparison with private companies. *International Journal of Public Sector Management*, 19(5), 490-512.
- Rosmawati, H. & Norbahiyah, O. (2013). Combating Fraud in Public Procurement: A Never Ending Story, Global Trends in Financial Crimes in the New Economies: *The 5th International Conference on Financial Criminology (ICFC) 2013*, pp. 199-205.
- Ruhiiga, T.M (2009). Costing the impact of corruption on service delivery in South Africa: An exploratory overview. *Journal of Public Administration*, 44 (4): 1090 1101. Sage Publications.
- Sandelowski M. (1995). Qualitative analysis: what it is and how to begin? *Research in Nursing & Health* 18, 371–375.
- Seuring, S., & Gold, S. (2012). Conducting content-analysis based literature reviews in supply chain management. *Supply Chain Management: An International Journal*, 17(5), 544-555.

Soliman, H & Cable, S. (2011). Sinking under the weight of corruption: Neoliberal reform, political accountability and justice. *Current Sociology*, 59(6) 735–753.

Soreide, T. (2002). ‘Corruption in public procurement; Causes, consequences and cures. Chr. Michelsen Institute South Africa. Department: Public Service and Administration. 2002. *Business Survey on Corruption – Research Report*.

Thornhill, C. (2006). Effective municipal government and administration as preconditions for efficient service delivery. *Journal of Public Administration, Conference proceedings* September, 317–332.

UNODC. (2020). The Doha Declaration: Promoting a Culture of Lawfulness. *Investigation of Corruption*. <https://www.unodc.org/e4j/en/anti-corruption/module-6/key-issues/investigation-of-corruption.html> (Access date: 17 March 2021)