



Anatomy and the detection of corruption in ‘previously disadvantaged’ South African universities

DOI: <https://doi.org/10.35683/jcman1001.197>

BETHUEL SIBONGISENI NGCAMU*

Public Administration and Management, UNISA, South Africa

Email: ngcamuzaa@gmail.com

ORCID: <https://orcid.org/0000-0002-1507-7583>

*corresponding author

EVANGELOS MANTZARIS

Faculty of Management Sciences, Mangosuthu University of Technology, South Africa

Email: mantzar@sociologist.com

ORCID: <https://orcid.org/0000-0003-0490-6953>

ABSTRACT

Purpose of the study: This study sought to determine if the existing systems aimed at detecting corruption are fully functional and operational in the previously disadvantaged universities (PDUs) in South Africa. It further seeks to ascertain the areas where corrupt practices are prevalent and the forms this takes.

Design/methodology/approach: The study was based on a multi-case study approach, and both qualitative and inductive methods were used to obtain the data. Four previously disadvantaged universities (PDUs) were targeted, and 20 informants (located in the Eastern Cape and KwaZulu-Natal provinces) were interviewed through face-to-face semi-structured interviews. A flexible thematic analysis was used to collect, codify, classify, and develop themes gleaned from the interviews, from which patterns and trends emerged.

Findings: A culture of corruption is rampant in universities and occurs despite the procurement policies, systems and structures that are in place. The systems to detect and prevent corruption were non-existent, underdeveloped, or dysfunctional. The university systems that detect corruption have been deliberately weakened by university leaders to enable fraudsters to access funds through corrupt means. This reality has been evidenced by whistle-blowers being dismissed and favouritism shown to those participating in corrupt activities. The corrupt actions at these universities have been underpinned by similar internal and external factors: student politics, political interference, weakened procurement systems, service providers' interference, end users, management, and council members.

Recommendations/value: The study also adds value to the lacuna in the existing sparse literature on corruption in universities across the globe.



Managerial implications: The findings and recommendations for the study have the potential to influence university leaders in their effort to re-engineer the systems and processes to ensure that control measures in the identified departments are increased.

Keywords

Control measures; Corruption; service providers; Supply chain management, Universities.

JEL Classification: D73

1. INTRODUCTION

The nature, extent, and complexities of corruption in universities vary from university to university, although they have similar modus operandi. This filters into all areas of the complex levels of the system. Corruption in developing countries and South Africa cannot be spurred as it is difficult and sensitive to investigate. Such actions could tarnish the university's reputation, even though corruption is rampant and takes a wide variety of forms. Ibrahim (2014) opines that grand corruption in universities takes many forms, which mostly include political manipulation and patronage by politicians and religious leaders. This is generally prevalent in developing countries like Afghanistan, where university leaders are appointed through a politicised recruitment and selection process (Abagi, 2006). Furthermore, political and industry relationships in the sector (Kirya, 2019) and corrupt procurement practices (Sabic-El-Rayess & Heyneman, 2020) are significant and perpetual forms of corruption in universities. The politicisation of student affairs in universities has been considered a breeding ground for corruption. The use of funds and university students' politics is a mirror of politics at a national level (Achuka, 2015; Oanda, 2016). Recently conducted studies in the PDUs in South Africa on corruption prevention and detention found the lack of skills to combat corruption, poor internal control systems and processes, retention of incompetent employees with talented ones purged; policies applied inconsistently and the absence of the retention and succession plans (Ngcamu & Mantzaris, 2022a). In addition, a close corrupt relationship between internal and external university stakeholders, supported by the fact that the policies were not enforced with the political influence at an unprecedented level, contributed to fraud and corruption in the PDUs (Ngcamu & Mantzaris, 2022b).

In view of the above, this article seeks to determine the strategies that exist to detect and prevent corruption, to confirm where this mostly occurs and to dissect what forms this corruption takes in previously disadvantaged universities (PDUs) in South Africa. This study questions if the systems to detect and prevent corruption in PDUs are fully functional and in

operation. Where corruption exists, the study further interrogates where it occurs in terms of department, units, or university structures and in what form.

A plethora of scholars (Altbach, 2004; Hallak & Poisson, 2007; Kirya, 2018; Rummyantseva, 2005) claim that comprehensive studies on widespread corruption in universities, especially in developing countries, have been carefully ignored for decades – hence the failure to provide the nature, structure, insights, and realities of this phenomenon. Corruption has been cited by a host of researchers as having far-reaching negative consequences in universities as it compromises the quality of education (Rummyantseva, 2005). This results in a culture of acceptable unethical behaviour and low integrity (Butmalai, 2022). The impetus to access universities is hampered by corruption, ruins the reputation of institutions, and undermines impartiality, academic freedom, and autonomy (Kirya, 2018). Lying, cheating, and stealing have become commonplace (Green, 2006). Numerous scholars (Anechiarico & Jacobs, 1996; Frimpong & Jacques, 1999; Jain, 2001; Nye, 1967) mainly associate corruption with the abuse of authority among public officials who provide personal benefits and material profits to certain individuals.

2. LITERATURE REVIEW

The theoretical root of the research is grounded theory, through which the researchers' focus of analysis and dissection emerges throughout the research process. The method is based on a way of thinking, planning, interacting, and constructing data throughout the research process. The theory leads to the methodology, a set of methods and procedures for knowledge development (Lincoln *et al.*, 2018; Creswell & Poth, 2018; Denzin & Lincoln, 2018). The theory seeks to understand a phenomenon's fundamental dimensions founded on the inner structures and essence of participants' lived experiences (Burns & Peacock, 2019). The researchers use a comparative and thoroughly systematic analytical method that leads to an understanding of social processes founded on actions, inactions, relations, behaviours and relationships, actions, and inactions over a specific time. These lead to the creation of a theory. It has its roots in symbolic interactionism, a practical and useful approach based on the assumption people act based on their perceived meaning of realities of experiences in social interactions, including behaviour, communication and language (Strauss & Corbin, 2015). The existing literature does not provide adequate realities and insights into the nature, structure and extent of corruption and the detection strategies in South African universities. This has necessitated the current study, which aims to investigate the systems of detecting and preventing corruption in universities. In addition, it explores areas where corrupt practices are prevalent and the forms it takes. What follows is a discussion of international and local

literature, its synthesis, the research design and methodology, analysis and discussion of data and the conclusion of the study.

2.1 Corruption in universities and the forms it takes: A global experience

An exploratory study performed by Rummyantseva (2005) in universities aspiring to determine the nature and structure of corruption inferred that this phenomenon had become the norm. A host of cases were recorded, which include bribing officials on prospective admissions and the exchange of dirty money to buy grades and qualifications. According to Karugaba and Olupot (2009), a multiplicity of factors that make university funds vulnerable to fraud and corruption include university leaders' willingness to create opportunities for fraudsters to access university funds undetected. The authors also cite officials' unawareness that fraud can occur in their departments. This comes about because of extremely high workloads, weak internal control systems, inadequate external oversight, and excessive decentralised functions and risk management processes.

In universities with a rich history in Africa, such as Makerere University in Uganda, the university leadership's colluding with service providers (by rigging the bidding process) has led to the poor quality or substandard supplies of goods because of the misappropriate use and embezzlement of funds. In Nigeria, elements and the prevalence of corruption in the governance of universities have been attributed to financial and sexual exploitation, bribery, fraudulent conduct, unruly behaviour of stakeholders, indecent dressing, and absenteeism from duty (Gideon & Agaba, 2020). The authors' findings in a study they conducted at public universities found that institutions are inadequately funded and mismanaged by the government.

Santiago (2018) is of the opinion that the roots of corruption in universities should be mitigated and eradicated through preventative measures. These include the formulation of systems of integrity, the promotion of good governance, research, radical reforms, policy formulations and watertight control measures. The synthesised literature above depicts serious gaps and a void with regard to empirical data in universities to detect and prevent corruption.

2.2 Assessment of the internal control systems at universities: The South African experience

During the last meeting of 2020, the Board of Directors of Universities South Africa (USAf), while acknowledging the endemic corruption in the country (emerging from a variety of initiatives such as the Zondo Commission on State Capture and the PPE procurement scandal), the universities' vice-chancellors (VCs) accepted the possibility that universities "could be involved" in corrupt activities (USAf, 2020). Following a discussion, a consensus

was reached, and a joint statement from the higher education sector was released on rooting out corruption in all its forms; this was adopted and later signed (USAf, 2020).

Every public sector entity, including universities, are obligated to have systems, functions, process, plans and strategies in place to detect corruption at all operational and institutional levels. Key in the fight against corruption is the internal control systems, including the risk management, procurement, and supply chain management (SCM) systems. Such systems, functions, and processes – and their leaders, managers and operators – are one of the key foundations of the fight against corruption (Association for Federal Enterprise Risk Management, 2018).

Internal controls are the key weapons against corruption as they are the mechanisms that guide sectoral management and employees in the planning and implementation of anti-corruption measures. This includes performance, functionality, methods, and procedures that need to be followed in accordance with the existing legislation, rules, and regulations (Scheuerman, 2017). Successful and efficient internal controls are the outcomes of honest, competent, and integrity-driven leadership of managers and staff, with skills and knowledge in a wide variety of financial and human resources-based operations. This leads to effective governance undertaken by the audit and risk committees (Scheuerman, 2017). The above context leads to the conclusion that effective, honest, and integrity-driven internal control management results in the improvement of service delivery, whereas its absence is instrumental in creating a wide variety of opportunities leading to corruption, fraud and the abuse of assets (Hines *et al.*, 2015).

The existing information for a South African public entity is based on appropriate internal decisions that guarantee to safeguard assets from corruption, loss or damage because of the integrity and effectiveness of the internal controls. These are to be audited by the country's Auditor-General as per the terms of section 14 of the Public Audit Act, 2004 (Act No. 25 of 2004) (RSA, 2004).

Efficiency and effectiveness in universities' processes and having reliable internal controls ensure, to a large extent, the success of performance objectives. For such success to continue, the mandates derived from legislation, rules and regulations need to be followed. For the internal controls at universities, leaders, managers, and staff must make a continuous effort to improve accountability, transparency, and honesty. These efforts should be rooted in employees' commitment to ensuring the identification and exposure of all irregular, uneconomic, unlawful, irregular, and uneconomical expenses incurred during a specific financial year because of a lack of compliance with laws, rules and regulations (Auditor-General of South Africa, 2014).

All these valuable details and the plans for the future need to be known throughout the relevant sections and departments through direct information and communication with all employees (Grobler & Horne, 2017). This flow of information is vital as all staff should be aware of internal control policies and the risks that the entity faces (Grobler & Horne, 2017). Research by Moloj (2016a, 2016b) has shown that at the initial stages of setting up and developing internal audits at universities, there are a number of problems and challenges in the process of planning and implementation. This is because of the circumstances associated with the complexity of institutions, something that has been dominated by complex organisational realities and settings. This includes diverse faculties and operational sections, numerous campuses, and decision structures in a hierarchical ladder.

A generic, nationally-based study using a mixed methods approach – including focus groups and semi-structured interviews – indicated that despite the fact that all national departments under investigation have adopted internal auditing, there was strong evidence of differences in leaders' expectations of the functions and processes of internal auditing and the services provided (Moodley *et al.* 2021). The key findings pinpointed the poor performance of staff, limited management skills and inadequate knowledge of managers, and a lack of compliance to departments' organisational governance as being the main issues. These aspects were instrumental in impairing internal auditing's ability to be effective, efficient, transparent and accountable in terms of both performance and strategic management (Moodley *et al.*, 2021).

A generalised and comparative empirical study on risk management by Moloj (2016c) indicated that national government departments and universities had shown serious shortcomings in the application of risk management requirements. These requirements need much work in terms of key planning and implementation in order to significantly strengthen the important activities and organisational functions, structures and processes related to risk management (Moloj, 2016c). Such notes and suggestions can be seen as an empirical effort that builds on numerous findings from previous studies that have highlighted a lack of detailed disclosures in the annual reports of South African universities and other public service organisations. All the realities of weaknesses associated with internal organisational controls and risk management have very serious negative repercussions on corruption at universities and their key departments. Two of the most critical departments are the CSM and procurement sections.

This reality has raised serious interest, debates and actions of the country's Portfolio Committee on Higher Education and Training. Having realised the realities of tender-related corruption in universities, in 2018, the committee decided to visit all universities to deal with tender fraud challenges "that are threatening the post-school education sector" (Maputi, 2018).

The main objective of the visit was to seek explanations from all institutions on corruption, especially in relation to boards that perpetually “get involved in management issues”. Through such connections, “they get to influence tenders”. It was stated that this same norm is evident in the Sector of Education and Training Authorities (SETAs). Corruption in universities was described as “unending” and “counter-revolutionary” and a systemic destroyer by the department’s Director General, including the budgets for the security of the vice-chancellors. A senior Member of Parliament stated that criminals lead the tenders through death threats and destroying buildings. It was the responsibility of Parliament and everyone in the country to work against these corrupt forces (Maputi, 2018).

3. RESEARCH METHODOLOGY

A culture of corruption is rampant in universities and occurs despite the procurement policies, systems and structures that are in place. The systems to detect and prevent corruption were non-existent, underdeveloped, or dysfunctional. The university systems that detect corruption have been deliberately weakened by university leaders to enable fraudsters to access funds through corrupt means. This study followed an inductive qualitative and interpretative paradigm as it aimed at describing the lived realities of officials in PDUs who have direct experiences of the available strategies that detect and prevent corruption, the existence and functionality of the control measures in place to deal with procurement malpractice and SCM processes. It further attempted to contribute to the social realities and draw on processes in areas where corruption is prevalent in universities. This was achieved by conducting face-to-face interviews with 19 university officials in four PDUs, located in the Eastern Cape and KwaZulu-Natal provinces. These universities were selected as there have been numerous reports on media platforms relating to poor governance and associated violations. Furthermore, the willingness of the informants to take part in such sensitive and risky research (in terms of their personal capacity) was another rationale for targeting these universities (Creswell & Poth, 2018).

There were 19 informants: a group of officials who have mostly occupied middle and senior management positions and trade union leaders in several universities. The interviewers ended the data collection in this form as they had reached saturation with this process offering any new data (Dworkin, 2012). This author argues that a host of published studies recommend that between five and 50 research participants are adequate for an empirical study (Dworkin, 2012). As this is a multiple case study that involves four universities, the researchers were guided by Marshal *et al.* (2013). These authors found that the disproportionately high percentage of multiple case studies they analysed contained 20 to 50 interviews.

The university leaders concerned were targeted because of being directly involved in their universities' procurement and SCM systems, processes, and operations. They potentially have first-hand experience with corruption detection strategies and departments and faculties where corruption or good governance is violated in their institutions (Gill & Baillie, 2018). The officials who were targeted included trade union leaders and officials from various departments. This included student affairs, the finance department, senior management, faculty deans, SCM officials, recently retired senior management leaders and internal council members. These officials are or were previously employed at University A, University B, University C and University D.

The semi-structured interviews were conducted to elicit information from the relevant university officials (Gill & Baillie, 2018). The less structured interviews were more flexible and had an in-depth interviewing approach (Tod, 2006), posing open-ended questions (Gill *et al.* 2008) and predetermined questions posed by a researcher (Tod, 2006). The informants did sign the consent form. An audio recording was made during the interviews and the data were transcribed by the researchers. The following questions were posed to the informants:

- Are the systems to detect or prevent corruption in the organisation fully functional and operational?
 - Internal control systems (incl. internal audit arrangements)
 - The risk management system
 - Procurement and SCM systems
- If there is corruption, where do you think/know it occurs mostly? (which department, section, and what form does it take?)

The research was based on a qualitative thematic analysis comprising three themes (*corruption and detection strategies, corruption concentration in the university sector and the forms of corruption*). These themes were directly related to the research questions and objective of the study. The thematic analysis was guided by a six-phased analysis which was proposed by Braun and Clarke (2013), which includes: familiarisation; generating codes; searching for the themes; reviewing the themes and generating a thematic map; defining and naming the themes and writing up and finalising the analysis. An advanced fine feature in Microsoft Word was utilised. All relevant facts, realities, events, relationships, and connections relevant to the questions and objectives were recorded and initially mapped for the coding stage. For familiarisation, we went through readings and re-readings of the items in the transcribed data, looking at the data as data (Braun & Clarke, 2013). Braun and Clarke (2013) introduced two types of codes: data-derived or semantic codes which mirror the semantic content (exact words used) of the data, and researcher-derived or latent codes, which reflect

the researcher's interpretations of the data. Commonly, semantic coding deals with the "explicit meanings" (p.252), whereas latent coding deals with the "implicit meanings" (p. 207) associated with the data. To go beyond the obvious, the researchers conducted both forms of coding in an effort to ensure capturing both explicit and implicit concepts within the data.

To generate candidate themes (Braun & Clarke, 2013), the codes were reviewed several times. In this process, refining, modifying, and collating the existing codes, eliminating, and refining themes through collaborative and iterative analysis among the research team took place. To confirm the final themes, further reviewing of the data in relation to the research questions was conducted.

Coded data and the themes were double-checked by the researchers and peer checking was performed by sharing the data and obtaining codes with an expert colleague working in the field of academic integrity. Except for some discrepancies and modifications, an agreement was reached after the second round of the review. Given the fact that the research was based on the themes of areas of corruption concentration, detection strategies and forms it takes, the support of four academic experts on both corruption realities, as well as the themes of the project, was achieved. They were utilised in the validation of the trends and themes in relation to the collection. The process was based on the consistency and repeatability of the process undertaken and the data realities, similarities, and contradiction. The triangulation and validity evaluation of the findings were scrutinised, and credible extrapolation with existing similar studies was part of the validation process and outcome (Strauss & Corbin, 2008). This empirical study was informed by the provisions of the Protection of Personal Information Act, 2013 (POPIA) (Act No. 41 of 2013) (RSA, 2013); confidentiality was maintained during the entire research process.

4. FINDINGS

The research problem was based on the fact that although corruption is rampant in universities, research on existing systems detecting and preventing corruption is needed. The present research uncovers the realities associated with procurement policies, systems and structures in place and the role and responses of the university leaders.

4.1 Corruption and detection strategies: Assessing internal control systems.

The research study assesses the internal control systems and strategies to promote and detect corruption, in areas which are prone to corruption and form its take in PDUs in South Africa. This empirical study is grounded on a rich qualitative data collection technique based on the interviews of reliable informants. These individuals are associated with the existing systems in their respective universities as they relate to strategies that detent corruption. This

determined if the internal control systems were functional and operational, including risk management procurement and CSM systems. This yielded fascinating dimensions that have been sparsely explored previously, with limited findings having been published. The rich insights and realities gleaned from the knowledgeable and experienced academics, and practitioners laid bare the intricacies of the SCM processes, corrupt activities, difficulties with the enforcement of university policies, and other external factors that adversely contribute to the paralysis of systems.

A host of bottlenecks, inadequate control systems and incremental changes were regarded by the informants as negatively affecting procurement processes in PDUs in South Africa. This was confirmed by a senior leader in the student affairs department at University B by stating that:

"Recently, I can confirm that they are falling into place; previously, there could have been some grey areas where you discovered that things were ... not falling into place but now, because of the takeover of the new VC, things are [falling] into place. There [have] been workshops on procurement policies to make sure that everybody understands; there [has] been a sincere struggle against the university culture previously. Now we have the same people being removed for fraudulent activities, even from the very same procurement office, in alignment with deviating from the regulations".

The realities experienced at University B were also confirmed by another informant from University A's finance department – someone with vast experience as far as the university procurement and SCM processes and systems is concerned. This respondent confirmed the following:

"They are in place. Those committees and structures are in place, but they do not end corruption. There is corruption which is being done in compliance with the law. Where departments will force, things will go for waiver and not follow tender processes. An emergency, if there is an issue with electricity, one tenderer will be invited to fix that fault. That service provider will be connected with someone inside. [Even] if you can have stronger systems and structures, you cannot stop corruption. If we can have good corporate governance in place, corruption in that institution can be prevented; you can't say you will wait for a tender/water until it comes back".

The themes that have emerged from the above findings align with the views of Santiago (2018) regarding the formulation of policies as a mitigating instrument to curb corruption in

universities. However, bribery and corrupt activities (Rumyantseva, 2005; USAf, 2020) persist in universities despite the existence of such policies, systems, and structures.

The end user of the procurement and SCM systems who occupies an executive academic position at University A was in agreement with the insights provided by the commentators above, stating that:

"It is not a simple answer. Our systems are in the process [of being] developed to get [to] that level. As it stands, we can detect [and] prevent [corruption], but it is a process since we were under the administrator in 2011. Under the current CFO, we are developing a team that we require from [a] finance perspective in order to put the systems in place and use the current systems in place to support. Now we have a CFO, two directors of finance and deputy directors on each campus, and people are part of the system".

However, the three SCM officials who were interviewed on the functionality and operationalisation of the SCM systems and control measures at University A concurred with the commentators above, focusing on the clear roles and responsibilities and the clear reporting lines. The commentators believed that:

"Partially, yes, our systems are that, as we are service providers, [we issue] orders and contracts, so the system that we are using is the divisional model, and this is a campus, and it [has] its own campus rector and deputy finance [person] who oversee everything –whatever we are doing. We are junior staff, and there is a senior person above. Whatever we are doing, it goes to the middle manager for checking and to the deputy director: finance [for] the final approval. That is why [I] am saying we have the control systems in terms of the reporting lines".

A senior SCM official and trade union leader confirmed that there are systems in place to detect or prevent corruption at University A. However, the same unionist painted a bleak picture of the extent to which these systems are functional and operational, saying the following:

"Yes, they are ... functional to some extent. Currently, there are reports that systems [are] being hacked or our systems. You would not know whether systems are hacked, or [if] someone is working with the outside giving them access codes/information/links to hacking [the] system. There are cases [and] reports that there [is the] hacking of the system or suppliers end up paying the wrong person. There is currently a report [in] the newspaper that R1.2 million was stolen by a particular guy. [The] case was on corruption and crime, and the guy has

disappointed, and the guy disappeared but has been caught. They are there to detect that the money is gone, but not to prevent [it from happening]”.

Conversely, a member of the executive committee and academic leader at University A differed with these compatriots regarding the availability, functionality, and operationalisation of the systems to detect or prevent corruption at the university. This experienced scholar, a leader in the university sector, provided these detailed realities about the university and specifically one faculty:

“As far as I know, there is very little that is known to us as leaders of the academic project. Now and again, you see, like towards the end of last year and early this year, I saw a document on the direction which we need to take if we want to deviate from the supply chain management or procurement processes. That document I see ... the staff in the office ... whenever they want these emergency things, they use that document. Now and then, we must find accommodation for students. Like they were a strike in the Livingstone Hospital for doctors; students did not go and very quickly, we have to find accommodation to accommodate students and turn around. But I have a manager in the office that deals with that, and I see the outcomes of quotations, and I sign where I have to sign. There are no plans inside the faculty.

In the year I arrived here, in 2018, I [had] suspicions that there are things which were going on here. I did ask about the internal audits. In fact, I have asked the VC to appoint an internal auditor to check whether things are okay with the faculty. There were two or three departments I had concerns with. I did not see that report and did not [know] whether the audits were conducted. What was supposed to happen [was] someone was supposed to be alerted, and the auditors will come to the department. I can't say that the audit was conducted. One of the departments I was worried about, and even now, I am still worried. Late last year or early this year, they ordered a lot of materials which was supposed to be used by students (small equipment); I cannot tell you that the material was delivered or whether it ended up [in] the hands of the recipients or was it bar code; and that order was about R500 000. Up to today, I cannot tell that such equipment eventually reached the university or the intended people or students, and that department never told me whether that order was processed, and [I] never asked them as the department is a difficult department”.

The lack of knowledge on corruption detection and prevention strategies disagrees with Grobler and Horne's (2017) assertion that the details of the control measures at universities should be known by departments and units through direct information and communication.

At University D, a senior academic who has just retired and who insisted that systems are indeed in place to detect corruption provided reasons by indicating the following:

"[It is] difficult to say because these systems are both well-staffed and a number of people I have known for years are well-equipped and educated, but the question in this university and many others is who really runs the place and [who] is the person who corrupts. For senior managers to violate, these systems is easy because they know who to trust so they can make a successful plan. But these things have not happened often because the senior people earn well. But also, to have such a job, they need to be respected and trusted by the leaders, the VC, the DVCs, the senior members of the council and the CFOs. These are the people who give orders everywhere, not only at University D".

A recently retired senior manager, also at University D, differed with the other officials of the university on the functionality of corruption detection systems at the university, mentioning that:

"Over the many years I work here, I have met a good number of staff in these departments and their operating systems. Very few of them have remained for many reasons: they could not take the pressure, they refused to follow instructions that they considered corrupt or illegal, [they] got better offers [or they] had enough of the rural environment, amongst others. What has really happened at the university in the last 10 or so years has shown that systems are operating one way or another under some influence: that of the Govinsamys (CFO) or Gevers (Ms), the chief financial director of the vice-chancellors. Systems are operated by staff, leaders, and directors in a wide variety of ways. It depends on leadership, management, and relations".

As explained above, the competency levels of employees have not been questioned in some universities, which is contrary to the findings of Ngcamu & Teferra (2015) and Moodley *et al.* (2021). These researchers found that the procurement staff members and managers lack the skills and knowledge to perform their functions, which has a direct impact on non-compliance. Meanwhile, these findings concur with Karugaba and Olupot's (2009) proposition that university leaders enable or influence university systems' vulnerability to fraud and corruption by creating fraudsters who are able to access university funds.

A middle management member from the research directorate at University B came up with a different analogy for the inadequate corruption prevention strategies in universities, evidenced by the myriad of transgressions that occur daily. The informant concluded that:

"I don't think they are precisely doing the work that they are supposed to be doing. This university is behind when it comes to technology, [such] as the PDU. Like with the experience of SCM and management, we have just encountered irregular activities that have happened here. You can even visit the sundry payments sites within [the] finance section; you will even find out that the system does not even enable you to see who the custodian of that account is, and [at] some point, you won't see references if you are doing procurement on the sundry side. On the SCM, we do have systems in place like the thresholds, even though irregular expenditure is still happening, and the system does have loopholes ... people can steal some funds or pay themselves. People always [have] ways of cheating the system. People have been suspended – top management and operational staff for irregular expenditure – which shows that the system is not perfect. The university has an ITS system, but it is not perfect as people can cheat on it".

The weaknesses in the systems in these universities coincide with Santiago's (2018) suggestion that effective control measures should be implemented to prevent such malpractice.

An administrator at the operational level who is also a shop steward provided some examples of the extent to which the control measures are comprised at University B. This is what the informant had to say:

"My answers will put the university in a compromised [state]. I don't believe that the control measures are in place, including the forms [and] administration; it makes the university unsecured. For instance, when you are purchasing stationery from an outside company, there are no control measures [to confirm that] what I am buying is for the department; and I will take it from stores, but it is not recorded. You can buy anything you want here, and they would not know. I have been in the university for more than ten years; the control measures are not as strong as [they are] supposed to be. What [they] have done now, they just tried to control the SCM. They have introduced a policy and a database system and introduced a threshold, but even then, they are not committed [to] closing spaces for corruption. They [are] very much open and very much exist. Administratively, it is bad and good. Who you implement it is bad, and you can see the loopholes. You can get away with a lot of

things here, and they will never see. There are a lot of blind spots in the university, and they are many”.

The poor control measures in universities have been exacerbated by weak internal controls and the absence of external oversight. Officials remain unaware that fraud and corruption have occurred in their departments, something caused by a high workload, as found by Karugaba and Olupot (2009). However, the above-mentioned poor control measures are in disagreement with Hines *et al.* (2015) and Scheuerman (2017), who suggest that integrity-driven internal control management leads to service improvement in institutions.

A senior technician at University B, a council member, concurred with the other informants from University B: that there are attempts to prevent corruption. However, this respondent insisted that the employees still manage to engage in corrupt activities. The council member maintained that:

“The systems are not fully functional; people still managed to escape the SCM processes that will benefit them. The SCM processes are not followed and there are no control measures, although there are interventions being conducted. There are new policies which have been developed to curb those shortcomings”.

At University D, a senior trade unionist and a member of middle management were interviewed. This respondent had first-hand information as he had represented a host of employees who had been charged with malpractice or victimisation. He painted this picture of University D:

“First and foremost, where I stand, there are no systems in place. If there are some, they are meant to deal with those who are not in [the] good books [of] the higher authorities. When it comes to issues of procurement, I cannot be not ascertaining on that; what I knew is that in yesteryear, there was an employee, who is now an ex-employee, who was challenging the issue of procuring [when] the institution opted to buy a thing for double [the] price. It implies that these things happen. When he raised [the] alarm, there were charges levelled against him, and he was found guilty, and he was dismissed [from] employment. This simply suggests that there is something fishy in the procurement department”.

At University C, it was a different ball game as compared to the other PDUs. A senior member and council member contradicted the existence of systems to detect corruption. The member stated:

“There are major problems in these sections, especially the procurement and SCM and internal controls; if you ask the staff in the internal control systems, they will not

know. This is a major problem, especially now that there are things that are moving forward for University C, like the new resources from research and all that. There is no functionality, and the staff are not up to scratch”.

These findings support those of Moodley *et al.* (2021) that a lack of knowledgeable and skilful employees to deal with control measures and internal auditing has prevented the internal auditing processes from being effective and efficient.

The most knowledgeable informant (at the middle management level) on University C's operational, tactical and strategic matters cited a multiplicity of realities at the university, which correlates with the previous informant's comments. The interviewee provided this narrative:

“There have been a number of key appointments in these sections, including a professional with a PhD degree, to sort things out under the VC, who is now under suspension. Looking at the existing situation in terms of infrastructure, technology, and services for staff and especially students, the situation has not radically changed in terms of corrupt practices following the new acting VC”.

4.2 Corruption concentration in the university sector

The prevalence and areas where corruption is concentrated in universities have been thoroughly investigated in this empirical study, with comments from various categories of employees (from junior to senior) and other stakeholders (such as trade unions). These individuals have confidently shared their insights on where corrupt activities have been taking place. For instance, one of the leaders in the student affairs department at University B gave a detailed account of where corruption is prevalent in their university, saying:

“I think foremost, it is mainly because of the culture people have adopted over time – not adhering [to] regulations. People are used [to] doing things [in] a particular way. [For] subordinates just below the middle management [level], it easier for them to stay away and not attend work – [they] submit [a] doctor's certificate [or] not [submit it] at all. There are external people who will use the SRC and say, perhaps for your organisation (SRC) to buy 500 T-shirts, we just increase/inflate the price and get what we require as a kickback. As internal people, we see a quotation as [it is] and find that there are political systems taking place underground. There is plenty of political interference which results [in the] eruption of [a] strike as some offices [make it] hard [for] some offices to be explored.

I have not looked at channelling funds [in] certain aspects besides students' requirements as external people threaten you that you are not from around [here], and you find a sense of entitlement, mainly [for] people who are owning [the]

business. They would come to your office. You will invite them [to] gala dinners trying to raise funds, and they will never appear. But if there are student elections, you find [that] these people fund parties, and they know in return, and they would direct students to behave in a particular fashion. It is business and political influence and most probably taking place and mostly undercover. These businesspeople will fund student manifestos, bring food and booze. I have seen big trucks with sound gigs coming to the campus and a bakkie asking students to vote for students' associations which are affiliated to the ruling party (ANC), and of course, in return, they must have something ... as these student leaders are delegated, and something must come out. They need to serve, and [some] of these guys come [to] the university as student leaders [and then] they must go to municipalities as councillors, SRC officers and officials. It [is] almost like universities are a platform to groom corrupt leaders. If you are not aligned with that, you would be crucified.

Some of us, we want to groom a holistically responsible citizen. I have sporting code structures and executive sporting codes, and if these guys excel there, they are lobbied and captured by these politicians. It [is] another form of corruption. They say capture sport, then you capture numbers. A sportsman who [has] been attracting a lot of numbers, we will ... lobby ... the SRC and bring a host of numbers. There is a sports day, there is a kit, and equipment has been purchased. The guy who was in that office has been dismissed by the university as things he was doing were obvious; he purchases [this] kit, and when the asset office comes and registers these, they are not there. Previously, we [would] purchase the goods, and no asset office would come ... these are recent developments [in] the role of the asset office".

A prominent member of the finance department at University A, someone with extensive experience, pinpointed the procurement and SCM office as being at the centre of corruption at the university. The official had this to say:

"Corruption already is in the procurement of the university; this is where the university money is channelled and is within the procurement processes. There would be service providers who are colluding with the service department. The end user will come and say a certain service provider is providing [goods] that [are] not compliant with the requirement, and it would recommend a service provider and say that it is better than the rest".

The findings presented above confirm the results of a host of studies: that there are various actors in the corruption network, which include political interference and patronage (Ibrahimi

(2014), private firms' interference through bribery (Kirya, 2018), corrupt procurement systems (Heyneman, 2017) and students' political interference (Achuka, 2015).

A senior member in the SCM department and senior trade unionist at University A provided information on how the university systems are manipulated so that end users and SCM officials can achieve their corrupt goals. This informant also provided the following analogy to explain his experiences at the university:

"Under supply chain, this is where [corruption is] likely to occur mostly. Let's say, for example, [with] corruption, there are clear policies in place on [how] things should be done. I will get funding from the National Research Foundation, and the money should be used within two years; a million [and] above ... it must go for open tender ... If there [are] six months left, I will request ... emergency procurement due to time frames. The managers manipulate the systems. The VC should waive the emergency procurement. I am talking about the end user. They would use a waiver to deviate from the procurement processes. We have a recurrent [situation] of people [who] waiver [and] deviate ... some [tenders] were declined by the university, and the most were not declined because the university was afraid to lose the money [that would be returned] to the funders. It is not even the emergency procurement ... it was not [an emergency], but it was made to be [one]".

However, a senior executive and academic member of the university with more than 10 years of experience at the institution pointed to the employment categories of employees where corruption is prevalent rather than specific departments. The senior academic leader confirmed this by saying:

"It is [a] difficult one to answer; it would be the middle management as the systems were lacking there. I don't think that we can have corruption at senior levels as their role is an oversight function of a council, and a fully functional IMC [is] able to detect and prevent corruption; it is in the middle and lower senior management level. [From a] financial perspective, it is going things of the past as we have recently got [a] clean and unqualified audit [which] means that our systems are able to detect and prevent those corrupt activities".

An executive member of the university and academic faculty leader shed light on the complex nature and areas where corrupt activities are taking place at University A. The leader, who has more than 30 years of experience in the university sector as a scholar and a manager, provided a detailed background of their experiences by indicating the following:

“There is big-scale and small-scale corruption. Small-scale corruption will be taking toiletries and selling them, and is done by powerless people like cleaners. It is not that type of corruption that can bring the university to its knees. The large-scale corruption happens at the managerial level, at the director level, and it happens at [that] level to the level of people doing procurement. For example, I am looking for accommodation for a group of students. I cannot go around and source [a] quotation ... certain people do that, and they would do a quotation and find accommodation for students. I remember that I had problems with students in a particular programme which was not accredited by the CHE. Those students, their things were not done well, and their academic programme had to overlap, and they [had] to come in January as there were negotiations, and the university was not opened. The students were phoning around and the VC, he was shouting at me [about] why these students are not accommodated. And I had a senior lecturer look for accommodation, and he rubbed shoulders badly in a bad/wrong way with the procurement [official], questioning him on why he is doing [a] quotation [when] it is their job to do.

Those are the people [who] are powerful in terms of driving corruption, and they are empowered to do that. I am aware that in another laboratory, we have an old laboratory, and [it] is supposed to have air conditioners all over as it keeps the human tissues. I am told that every month the contractors are called to fix the air conditioners. You can't run that kind of laboratory without a functional air conditioner, and they keep on calling [the contractors]. The lecturers insist that those contractors come and take a part so that it can break regularly so that they come again. It happens with the suppliers with internal people: sometimes they work together, or sometimes they work in silos so that they can milk the institution. If you see that laboratory, you can see that corruption has really driven this institution to the ground; you cannot have a lab like that in a medical school which is 36 years old. What has happened with the subsidy all these years? After 15 or 16 years, it must start breaking; you should have money, and you have money saved to fix these things. How we work here [is] we have people call facility managers. These are [the] people we need to prompt. The arrangement here to take care of the facilities is very poor – whether water bulb, water, university flat stove broke. [This lands on] one person, instead of breaking this thing into small manageable pieces in order to bring [about] efficiency. The inefficiencies fit into the corrupt practices”.

All three informants at University D who were interviewed, including the recently retired and both academic and non-academic leaders, shared similar sentiments: that corruption at their

university is across the spectrum, from junior staff to executive management employees. Among the interviewees, one senior academic leader with direct experience of these corrupt activities over the years shared this scenario:

"[In] most areas, no areas and systems are untouched because the leaders throughout the years play their corrupt games, and they cannot do all these things on [their] own despite the power. The whole world knows that the VC during late 2017 was charged with corruption and misuse of funds. [This was] done because of the ineptitude of SCM and [the] internal audit [department] ... it was a fraud, [the] rigging of tenders, [the] misrepresentation of qualifications [and] wasteful expenditure. The situation went straight into the hands of the Hawks; [the VC] appeared in Parliament, and the findings are still unknown. The VC is still there; the whistle-blower was fired".

The above realities were supported by a senior administrator who has served for more than four years as VC at University D, stating: "Throughout the years, corruption takes place non-stop because of the leadership and corruption ... it takes place throughout the university, [in] SCM, finance, leadership, council, academics, administrators, [and] senior and middle management."

At University C, a multiplicity of key stakeholders, including senior (academic and non-academic) managers, trade union officials and a council member who were interviewed, confirmed the experiences seen in other PDUs. The situation at University C was articulated well by an experienced member who has occupied various posts and levels over the past years by claiming that:

"[Corruption is] all over the place, in the leadership, the managers, the council, the lecturers, the people in the administration. This does not mean that everyone in the university is corrupt, but there are opportunities for someone to be corrupt. When a student has problems because she failed a test, the lecturer takes advantage to sleep with her. For years there were problems of corruption between the vice-chancellors and the council leader who will control the tenders, the jobs, and the business. The last VC too, he is suspended now for corruption, but he still gets his salary. Whose fault is that?"

A senior member of staff at the research directorate pinpointed various departments that are directly implicated in corrupt activities. This informant had the following to say about the forms that corruption takes:

“Although it is not financing people who are doing these activities ... it is a hotspot. This is where all people want to get these funds to cheat these funds. They would come from different offices, but it would go to the finance department. SCM, some of the personnel who are in the department, they know people from the private sector/contracts; they will know the prices for other bidders and advise their preferred ones to get the kickbacks. Maintenance is likely to happen on that side because it includes subcontractors as well as other contractors who are running away from [having to pay] tax. [With] student governance, we have recently had a case from the student government office, and the dean of students has been suspended for two years because of corruption”.

A senior member of staff and council member supported their counterparts at University B, confirming that corruption is more prevalent in certain departments. This interviewee opined: “It [is the] SCM department, properties, and services; they are the ones who outsource work and collaborate with people from SCM and decide which company should be awarded. The SRC is abusing the money that is allocated to them, [and] they would increase prices.”

The above findings have been confirmed by Parliament (Maputi, 2018): that council members often interfere in the tender processes and get involved in management issues to ensure their preferred bidders are awarded tenders. Surprisingly, a senior academic and trade union leader at University D partly linked corruption beyond the boundaries of the university and shared the attempts the university has made to expose corruption. This is what the informant had to say:

“I won’t call it corruption, it is just looting; it [is] a chain of activities, ranging from the management up to the Department of Higher Education and Training (DHET). An example [from] yesteryear: there were issues [and] when we had evidence regarding corruption, we went to the DHET ... coupled with that we went to the office of the Public Protector, led by the Former Public Protector Thuli Madonsela. When we approached it, we were made to believe that they [had] been informed by the DHET that there are handling the matter and that two institutions cannot deal with one matter. The Public Protector withdrew since the DHET [was] handling [the] matter up to this [point]; nothing has happened on something that happened eight years ago. This happened in the era of the current VC”.

4.3 What form does corruption take?

The corrupt activities mostly prevalent in PDUs take all forms, as briefly shared by the informants from different universities. This makes it difficult to have a one-size-fits-all solution to curbing corruption. For instance, a senior manager at University D opined that this applies

to “syndicates, groups, family relations, false certificates and degrees, supply chain and procurement, finance, student housing and accommodation”.

The forms of corruption in universities that have been mentioned above have also been confirmed by a senior administrator at the executive management level. This respondent concludes that corruption at University D takes “many forms: supply chain violations, face postgraduate graduations, illegal donations to senior managers, bonuses to the VC and those around her.”

5. DISCUSSION

Given the multiplicity of diversified and multidimensional corruption at universities internationally, the similarities observed and openly revealed in the present empirical study could be understood and interpreted in a number of ways. The fact that the study concentrated on 'previously disadvantaged' South African universities is based on the reality that the existing financial and key administrative systems (the internal control systems, the risk management systems, and the procurement and SCM systems) and institutional leadership were in the centre of institutional corruption. The findings were based on thorough scrutiny and double-checking of the coded data and the themes. These were directly related to the key question areas of corruption concentration, detection strategies and forms they take. The clear problem questions and the deep knowledge and honesty of reliable interviewees pinpointed the realities of the poor or non-existent honesty and professionalism that led to lack or non-functionality and operationalisation over the years of key university systems such as internal control systems, risk management and procurement and CSM systems. Such empirical realities in South African universities have led to new knowledge and understanding of existing challenges and problems that have not been researched seriously.

The rich insights and realities gleaned from the knowledgeable and experienced academics, and practitioners laid bare the intricacies of the SCM processes, corrupt activities, difficulties with the enforcement of university policies, and other external factors that adversely contribute to the paralysis of systems. The realities of bottlenecks in the SCM and procurement systems were exposed as being assisted voluntarily or under instructions, inadequate control systems and incremental changes. These actions were described in detail, and the general opinion was that they took place even though all these offices, committees and structures were in place throughout the present government's electoral victory in 1994. These actions leading to corrupt acts were also described as also the outcome of the lack of skills and knowledge of managers and staff members of the three key departments and systems in place. These findings support those of Moodley *et al.* (2021) that a lack of knowledgeable and skilful

employees to deal with control measures and internal auditing has prevented the internal auditing processes from being effective and efficient.

There was a limited positive position on the part of interviewees who accepted the existence of a weak functionality of the systems and structures, which in the process was destroyed in the process by 'hacking'. It was believed that such a reality had been repeated a number of times, leading to 'confusion' within the three key offices. This occurred especially in cases associated with a student's or academic's equipment. Such realities pinpoint either the lack of knowledge on corruption detection and prevention strategies or lack of proper information or/and communication amongst the key actors, or both. Such positions have similarities to Santiago's empirical findings (Santiago 2018).

The interference of 'external businesspeople' who have established connections with middle managers in the three university sections as well as student leaders, by bribing them in the process of winning tenders has been acknowledged. The connections with student leaders and their organisations, which in most cases represent existing political parties, take the form of direct and indirect funding, gala dinners, and financial support before and during student elections providing funds for student manifestos, food, clothing, and alcohol. Such realities have also been explored in the empirical works of Kirya (2018) and Achuka (2015).

Such corruption realities have inevitably led to serious challenging realities amongst the different sections of the universities' populations, creating a wide variety of serious complications with negative effects on existing and future relationships. These are not necessarily related to existing corrupt situations, but especially their direct and indirect repercussions. They are associated with institutional functional challenges and weaknesses that bear technological, financial, and facility-based arrangements repercussions with negative effects on teaching and learning, research production and community involvement. Such situations have been emphasised, especially by the group of interviewees, that corruption has been across the spectrum, from junior staff to executive management employees. There was a general agreement that corruption (which was called by an interviewee 'looting') compromises the financial, educational and social position of the institutions under investigation.

6. CONCLUSION

This article sought to determine if the systems designed to detect and prevent corruption in PDUs are fully functional and operational. It further investigates portfolios where corruption mostly occurs and the forms it takes. The sampled universities generally confirmed that there are procurement and SCM policies, systems, and structures in place, although it is unclear

whether they are meant to detect or prevent corruption in their respective universities. However, very few of them attested that they are currently being developed. Similarly, a fascinating pattern emerged in this study despite the existence of policies, systems and structures in place. A culture of corruption skillfully performed and in compliance with university-approved policies, was prevalent in these universities. Interestingly, it was noteworthy that the academic leaders had no knowledge of systems to detect and prevent corruption within the academic projects, despite it being rampant. In addition, the academic leaders observed an irony in the fight against corruption within academic faculties: some departments were given power and political will and protected by the university leaders in committing corrupt acts.

The common departments or structures and external actors that mostly appeared to be behind corruption in universities included student affairs and student politics, political interference, intentionally weakened procurement systems, private firms' or service providers' interference, and end users. Conversely, what was common in almost all the universities was the hacking of inadequate ICT systems, the cheating of the system by SCM specialists, and senior management's weakening of the finance and SCM systems. This has enabled fraudsters to access funds through corrupt means. What came to light as the main forms of corruption in the universities concerned were the preference for certain service providers to render services without the knowledge of the job, the constant and deliberate deviations from the SCM policies to allow emergency procurement, and the misrepresentation or faking of qualifications, without any action taken against the culprits.

7. RECOMMENDATIONS

The research findings of the study clearly depict that there are a host of internal and external actors in the corruption web at the universities. The study does have a limitation: former student leaders and current leaders, former end users and service providers were not targeted. This suggests that such influential actors in the corrupt relationship need to be explored holistically by employing other qualitative methods such as document analysis and focus groups.

8. FUNDING AND/OR CONFLICTS OF INTERESTS/COMPETING INTERESTS

This research project has been funded through the South African National Research Fund Thuthuka grant (Grant No: 129885).

REFERENCES

- Abagi, O. 2006. Private higher education in Kenya: growth and expansion of private higher education in Africa. UNESCO International Institute for Education Planning [Internet: <https://unesdoc.unesco.org/images/0015/001502/150255e.pdf>; downloaded on 23 July 2022].
- Achuka, V. 2015. Money and politics behind student unions: the Daily Nation. [<https://www.nation.co.ke/news/politics/The-money-and-politics-behind-student-unions/1064-2661876-format-xhtml-fw6csr/index.html>]; downloaded on 2 June 2022].
- Altbach, P. 2004. The question of corruption *International Higher Education*, 34:7–8. [<https://doi.org/10.6017/ihe.2004.34.7399>].
- Anechiarico, F. & Jacobs, J.B. 1996. The pursuit of absolute integrity: how corruption control makes government ineffective. Chicago, MI: University of Chicago Press.
- Association for Federal Enterprise Risk Management. 2018. Federal enterprise risk management 2018 survey results. [Internet: <https://www.aferm.org/2018/10/26/ersmsurvey-results>; downloaded on 13 January 2020].
- Auditor-General of South Africa. 2014. In brief: the auditor-general of South Africa. Pretoria: Government Printers.
- Braun, V. & Clarke, V. 2006. Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2):77–101. [<https://doi:10.1191/1478088706qp063oa>].
- Braun, V. & Clarke, V. 2012. Thematic analysis. In H. Cooper (Ed.), *APA handbook of research methods in psychology* (Vol. 2), pp. 57–71. Washington, DC: American Psychological Association.
- Burns, M., Peacock, S. 2019. Interpretive phenomenological methodologists in nursing: a critical analysis and comparison. *Nursing Inquiry*, 26(2):e12280. [<https://doi.org/10.1111/nin.12280>].
- Butmalai, V. 2022. Reflections on the implications of corruption for higher education systems. *In Cadastru și Drept*, 55: 469-473.
- Creswell, J. & Poth, C. N. 2018. Qualitative inquiry & research design: Choosing among five approaches. 4th ed. New York: SAGE Publications.
- Denzin, N. K., Lincoln, Y. S. 2018. The SAGE handbook of qualitative research. 5th ed. New York: SAGE Publications.
- Dworkin, S.L. 2012. Sample size policy for qualitative studies using in-depth interviews. *Archives of Sexual Behavior*, 41:1319–1320. [<https://doi.org/10.1007/s10508-012-0016-6>].
- Frimpong, K. & Jacques, G. 1999. Corruption, democracy and good governance. In *Essays on accountability and ethical behavior*. Botswana: Light books Ltd.
- Gideon, V.O. & Agaba, A.E. 2020. Corruption in governance of higher education in Nigeria. *Journal of Contemporary Education Research*, 20(8):2080-4909.
- Gill, P. & Baillie, J. 2018. Interviews and focus groups in qualitative research: an update for the digital age. *British Dental Journal*, 225(7):668–672.
- Gill, P., Stewart K., Treasure E. & Chadwick, B. 2008. Methods of data collection in qualitative research: interviews and focus groups. *British Dental Journal*, 204:291–295.
- Green, S.P. 2006. Lying, cheating, and stealing: a moral theory of white-collar crime. Oxford: Oxford University Press.
- Grobler, A. & Horne, A.L. 2017. Conceptualisation of an ethical risk assessment for higher education institutions. *South African Journal of Higher Education*, 31:154–71.
- Hallak, J. & Poisson, M. 2007. *Corrupt schools, corrupt universities: what can be done?* Paris: International Institute for Educational Planning.

- Heyneman, S.P. 2017. Global: the corruption of ethics in higher education: international higher education, winter 2011, Number 62. In *Understanding Global Higher Education* (pp. 239-242). Brill Sense.
- Hines, C.S, Masli, A., Mauldin, E.G. & Peters, G.F. 2015. Board risk committees and audit pricing. *Auditing: A Journal of Practice & Theory*, 34(4):59–84. [<https://doi.org/10.2308/ajpt-51035>].
- Ibrahimi, N. 2014. Bureaucratic policies and patronage politics: Prospects and challenges of private higher education in Afghanistan. Afghanistan Watch Briefing Paper 01/2014.
- Jain, A.K. 2001. Controlling power and politics. In A.K. Jain (Ed), *The political economy of corruption*. pp. 3–10. London: Routledge, Taylor & Francis.
- Karugaba, M. & Olupot, M. 2009. Parliament wants Makerere boss to explain collapsed perimeter wall. New Vision. [Internet: https://www.newvision.co.ug/new_vision/news/1221457/parliament-makerere-boss-explain-collapsed-perimeter-wall; downloaded on 5 March 2022].
- Kirya, M. 2019. Corruption in universities: Paths to integrity in the higher education subsector. U4 Anti-corruption, Norway: Resource Centre.
- Lincoln, Y., Lyhnam, S. & Guba, E. 2018. Paradigmatic controversies, contradictions, and emerging confluences, revisited. In Denzin, N., Lincoln, Y. (Eds.), *The sage handbook of qualitative research*. 5th ed. New York: SAGE Publications.
- Maputi, S. 2018. Universities tender fraud and corruption in the glare of Parliamentarians. [Internet: <https://www.parliament.gov.za/news/universities-tender-fraud-and-corruption-glare-parliamentarians>; downloaded on 2 January 2022].
- Marshall, B., Cardon, P., Poddar, A. & Fontenot, R. 2013. Does sample size matter in qualitative research?: a review of qualitative interviews in IS research. *Journal of Computer Information Systems*, 54(1):11–22.
- Moloi, T. 2016a. Governance of risks in South Africa's public higher education institutions. *Investment Management and Financial Innovations*, 13:226–34.
- Moloi, T. 2016b. Exploring risks identified, managed and disclosed by South Africa's public higher education institutions (HEIs). *Journal of Accounting and Management*, 6(2):55–70. [<https://doi.org/10.22495/rqcv4i3art6>].
- Moloi, T. 2016c. A cross sectoral comparison of risk management practices in South African organisations. *Problems and Perspectives in Management*, 14:99–106. [[http://dx.doi.org/10.21511/ppm.14\(3-1\).2016.10](http://dx.doi.org/10.21511/ppm.14(3-1).2016.10)].
- Moodley, A., Ackers, B. & Odendaal, E. 2021. Internal audit's evolving performance role: Lessons from the South African public sector. *Journal of Accounting & Organizational Change*, 18(5):704-726. [<https://doi.org/10.1108/JAOC-05-2021-0063>].
- Ngcamu, B.S. & Teferra, D. 2015. Leadership influence on institutional transformation in the post-merger and incorporation era: The case of the Durban University of Technology. *South African Journal of Higher Education*, 29(5): 232-243.
- Ngcamu, B.S. & Mantzaris, E. 2022. Policy enforcement, corruption and stakeholder interference in South African universities, *Journal of Transport and Supply Chain Management*, 16(0):a814. [<https://doi.org/10.4102/jtscm.v16i0.814>].
- Ngcamu, B.S. & Mantzaris, E. 2022. Corruption detection systems and skills, and employee retention in South African universities. *Journal of Academic Ethics*, 1-21.
- Nye, J.S. 1967. Corruption and political development: a cost–benefit analysis. *American Political Science Review*, 61:417–427.
- Oanda, I. 2016. The evolving nature of student's participation in university governance in Africa: an overview of trends, policies and emerging issues. In T. Luescher et al. (Eds), *Student politics in Africa: Representation and activism*. Cape Town: African Minds Publishers.

- Republic of South Africa. 2004. Public Audit, Act No. 25 of 2004. (Government Gazette No. 27121).Pretoria: Government Printers.
- Republic of South Africa. 2013. The Protection of Personal Information, Act No. 41 of 2013. (Government Gazette No 37067). Pretoria: Government Printers.
- Rumyantseva, N. 2005. Taxonomy of corruption in higher education. *Peabody Journal of Education*, 80(1):81–92. [https://doi.org/10.1207/S15327930pje8001_5].
- Sabic-El-Rayess, A. & Heyneman, S.P. 2020. Education and corruption. In *Oxford Research Encyclopaedia of Education*.
- Santiago III, E.F. 2018. Corruption prevention in state colleges and universities. *KnE Social Sciences*, pp. 446–468.
- Scheuerman, S. 2017. Traditional risk management vs enterprise risk management: which approach is the best choice for your company? [Internet: <https://www.mondaq.com/unitedstates/securities/636120/traditional-risk-management-vsenterprise-risk-management-which-approach-is-the-best-choice-for-your-company>; downloaded on 14 July 2020].
- Strauss, A.L. & Corbin, J. 2008. Basics of qualitative research: techniques and procedures for developing grounded theory. 3rd ed. New York: Sage Publications.
- Tod, A. 2006. Interviewing. In K. Gerrish and A. Lacey (Eds), *The research process in nursing*. Oxford: Blackwell Publishing.
- USAf (Universities South Africa). 2020. The USAf Board takes a stand on corruption. [Internet: <https://www.usaf.ac.za/the-usaf-board-takes-a-stand-on-corruption>; downloaded on 4 March 2022].