CONTRIBUTION OF GOVERNANCE AND REPORTING FATIGUE TO NON-OPTIMAL ORGANISATIONAL PERFORMANCE – LEARNINGS FROM THE SOUTH AFRICAN PUBLIC SECTOR

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ABSTRACT
Globally, the world economy has consistently experienced organisational failures, mainly arising from poor organisational governance. These organisational failures resulted in financial losses being suffered by millions of people worldwide. Whilst many scholars argue that good organisational governance promotes successful organisations, others have argued that the governance culture adopted by several organisations may not have had the positive effect of achieving optimal performance. Scholars have argued that public sector governance has consistently failed to deliver the required public goods to the communities. Global service delivery protests evidence these arguments. Scholars have also suggested that poor public sector governance resulted in several international crises, including the global economic meltdown in 2008. Recent economic crises have also been noted in several countries, including Sri Lanka and Ghana. This study was therefore conducted in national departments in South Africa adopting organisational performance management (OPM) as a tool to assist in effective service delivery. The study also explored national departments adopting internal auditing as a mechanism to improve OPM. A sequential mixed methods approach was followed in conducting this study. During the quantitative phase, eighteen national departments responded to a survey questionnaire. The quantitative phase was followed by the collection of narrative qualitative data through fourteen interviews with employees from four national and two monitoring departments. The interviews included deputy directors-general, chief directors, directors, deputy directors and a senior internal auditor. Focus group discussions were held with twenty-two internal auditors from the four departments participating in seven sessions. Thus, 38 officials, in total, participated in the interviews and focus group discussions. In addition, sixty-four documents were subjected to content analysis. The study found that whilst the public sector has implemented appropriate governance measures to achieve optimal organisational performance, several factors inhibited optimal OPM. The main findings from the study were the creation of multiple governance structures, poor consequence management, planning and budgeting non-alignment, outcomes rather than impacts focused, divergence in management's expectations and actual internal auditing services rendered, and skills deficiency within the internal audit activity. Multiple governance structures have resulted in ineffectiveness and over-governance, resulting in governance and reporting fatigue experienced by organisational employees. Governance and reporting fatigue has led to employee lethargy with a resultant negative influence on organisational performance.

1. INTRODUCTION

Optimal organisational performance that results in the effective achievement of organisational objectives is driven by adherence to the principles of good organisational governance (IIA 2017: IAS 2010; IOD 2016:12-16; South Africa 1999). The Chartered Quality Institute (CQI) (2013) postulates that adopting good organisational governance creates the environment for ordinary people to excel in performing their duties. Employees excelling in their duties contribute to a

positive organisational performance environment and a positive governance culture (CQI, 2013). In addition, the King IV Report on Corporate Governance for South Africa (King IV) (IOD 2016: 20) suggests that good organisational governance is predicated on ethical culture, good organisational performance, effective systems of control, effective monitoring and evaluation (M&E) and organisational legitimisation. King IV (IOD 2016: 20) further states that ethical and effective leadership is necessary for an organisation to inculcate a culture of good governance. Ethical leadership requires leaders to conduct themselves in accordance with an acceptable system of moral values. Effective leadership requires leaders to possess and develop the skills and capacity necessary to drive the organisation towards actually achieving organisational goals, objectives and targets (IOD 2016: 20).

However, several global corporate failures experienced in the recent past, such as Worldcom and Enron in the United States of America (USA) (Murdock 2017: 5; Cristina 2009: 33) and Fidentia in South Africa (SA) (Geldenhuys 2019: 45) focused international attention on poor organisational governance and the severe consequences of organisational failures. As a result, concerned stakeholders such as the Institute of Internal Auditors (IIA) and the Institute of Directors (IOD) implemented several interventions in different countries to address these corporate failures. The establishment of the Committee of Sponsoring Organisations (Treadway Commission) in the USA and the Cadbury and Turnbull Commissions in the UK are examples of such interventions (Moeller 2016: 34; Spencer-Picket 2011: 21, 28). In the USA, the government furthermore promulgated the Sarbanes Oxley Act to improve compliance with laws and regulatory prescripts designed to improve good organisational governance (Feizizadeh 2012: 3353). Guidance on good corporate governance in South Africa was provided through the publication of the various King Reports, the latest being the King IV report published in 2016 (IOD 2016). In addition, a significant amount of literature has been published internationally on good organisational governance (Moodley 2019: 42-44; Feizizadeh 2012: 3353; Australia 2010: 2).

The South African public sector also sought to adopt good governance practices to improve public sector performance. Therefore, the Framework for Managing Programme Performance Information (FPPI) was published in May 2007 to improve governance in the public sector (South Africa 2007a). The FPPI (South Africa 2007a) emphasises the importance of organisational performance management (OPM), following the principles of New Public Management, in achieving good organisational governance and encouraging optimal organisational performance. New Public Management, which is located within the managerialism theoretical framework, postulates that adopting managerial principles such as strategic planning, organising, leading and monitoring and evaluation (M&E), will result in good governance and optimal organisational performance (Pollitt 2016). Good organisational governance and optimal organisational performance in the public sector result in the effective delivery of public goods to communities, thereby achieving national priorities and service delivery objectives (South Africa 2007a; 2007b). Governance in the public sector in South Africa is overseen by several structures such as parliament, the National Treasury (NT), the Auditor General of South Africa (AGSA), departmental audit committees, departmental risk committees and internal auditing activities (Moodley 2019: 163-168; South Africa 1999; South Africa 2005, South Africa 2007a; South Africa 2007b).

However, despite these interventions, South Africa has continued experiencing ongoing and often violent service delivery protests by communities. These service delivery protests suggest that the government has not delivered on its priorities and therefore has not met the communities' service

delivery expectations (Moodley, Ackers and Odendaal 2022: 2,3; Timeslive News 2018; Letsoalo 2013; Sebugwawo 2013). The service delivery protests may further suggest that governance structures, including internal audit activities, are not effectively performing their duties. However, apart from the studies conducted by Roos (2009) and Prinsloo and Roos (2010), limited literature exists on the role of internal auditing in organisational governance in the South African public sector.

Considering the gap in the literature, a study was conducted by Moodley (2019: 16) on the adoption of OPM at the national governmental level in South Africa as a management tool intended to assist national departments in achieving their predetermined strategic and service delivery objectives. The study also included the role of internal auditing in departmental performance management. Several findings emanated from the study. The study found that, despite adopting OPM, the AGSA continued to raise concerns about the governance practices of national departments. Inadequate consequence management for deviant performance evolved as a study finding. The study also found that national departments tend to over-correct for poor performance by introducing multiple governance structures (discussed below). These multiple governance structures then demand similar information using differing formats and at different times during the financial year. Consequently, the introduction of multiple governance structures has the unintended consequence of resulting in governance and reporting fatigue being experienced by employees, which negatively impacts organisational performance. This paper focusses specifically on the manifestation of governance and reporting fatigue at the national governmental level in South Africa.

2.   LITERATURE REVIEW
2.1   Nature of organisational governance
Organisational governance, previously referred to as corporate governance, describes the preferred manner in which an organisation should be directed, led, managed and controlled. Thus, good organisational governance positively contributes to achieving organisational objectives by incorporating the management principles of strategic planning, leading, organising and M&E (Moodley 2019: 26; Fernandes & Da Silva 2015: 65; Simona & Gheorge 2012: 925; Australia 2010: 3; Cristina 2009: 34). Leaders, consequently, must lead effectively, and manage and control an organisation in compliance with a set of ethical values (IOD 2016: 20; Fernandes & Da Silva 2015: 65; Simona & Gheorge 2012: 925, 926; Australia 2010: 3; Cristina 2009: 38). The King IV report (IOD, 2016: 20) argues that effective leadership is dependent on the skills and competencies required by leaders to effectively achieve organisational objectives and targets. Ethical leadership, however, relates to the set of values and principles that govern leaders' conduct in the performance of their duties (IOD 2016: 20). Müller, Turner, Anderson, Shao and Kvalnes (2016: 7) explain ethics as the personal morality and principles that govern individual conduct which is an important consideration for good organisational governance.

2.2   Optimal organisational performance
Optimal organisational performance is driven by effective and efficient organisational governance (Moodley 2019: 42; Feizizadeh 2012: 3354; Australia 2010: 3; Carlei & Marra 2010: 9). Johnsen (2015: 247, 248), supports this view by postulating that good organisational governance is necessary for effectively achieving organisational objectives, economically and efficiently. Other authors and scholars (Feizizadeh 2012: 3354; Australia 2010: 3; and Carlei & Marra 2010: 9) propose that governance and performance are therefore interlinked, and each is dependent upon the other to achieve sustained optimal organisational results.

However, Politt (2016) argues that effective OPM is a key requirement for optimal organisational performance. Politt (2016) also argues that organisational performance management, located within the grand theory of managerialism, embraces good organisational governance (Pollitt 2016: 431, 432). Most organisations that achieve optimal performance have generally created a governance environment that exceeds mere compliance with laws, regulations and other prescripts. Such organisations embrace economy, efficiency, effectiveness and long-term organisational sustainability in their operations. Thus OPM assumes that organisations are managed and governed such that resources will be acquired economically and used efficiently and effectively in pursuing the achievement of their stated objectives (South Africa 1999). A weak governance environment normally results in poor and unsustainable organisational performance (Feizizadeh 2012: 3354; Australia 2010: 3; Carlei & Marra 2010: 9).

Optimal performance is based on an organisation implementing effective strategic management; good governance; robust risk management; enabling resource and human resource management; efficient, effective operations management; and proper M&E activities (Addams *et al*. 2013: 60-64; CQI, 2013; Maluleke, 2012; Kagaari, 2011: 44). Thus, effective organisational performance is achieved by adhering to the principles of good organisational governance (Moodley, Ackers and Odendaal 2022: 4; Moodley, 2019: 42; Addams *et al*., 2013: 60-64).

Organisations comprise multiple relationships, therefore managing such multiple relationships is necessary for good organisational governance (Molokwu, Barreria & Urban, 2013: 1, 2; Feizizadeh 2012: 3353, 3354; Podrug & Raćić 2011: 95). For instance, relationships in the corporate sector exist between the organisation and its suppliers, shareholders, customers, employees, regulators and other relevant stakeholders (Molokwu *et al*. 2013: 1,2; Feizizadeh 2012: 3353; Podrug & Raćić 2011: 95, 96). Multiple relationships also exist in the public sector and include those existing between the national departments and its stakeholders such as employees, organised labour, parliament, various related governance structures and other public sector organisations (South Africa 2007b; South Africa 1999). An organisation that adopts and implements good governance will typically comply with the elements in Figure 1 below, as argued by Moodley (2019: 67):

Good Governance	Stakeholder Rights and Relationships	Risk Management
Ethical and Effective Leadership	Information integrity	Internal controls
Adequate Communication	Regulatory Compliance	Management of resources

Figure 1: Components of good governance (adapted from Moodley, 2019: 67)

2.3 Governance in the public sector

While scholars postulate that good organisational governance results in optimal organisational performance, Chambers and Odar (2015: 34) articulated that, internationally, organisational governance has failed to inculcate optimal organisational performance and organisational sustainability in the public sector. Authors and scholars also argued that government failures contributed to some of the biggest global catastrophes, such as the global economic meltdown

experienced in 2008 (Nenovski, Jolevska & Trpovska 2017: 56-60; Keech & Munger 2015: 1, 2). However, the public sector in South Africa has adopted governance principles through the publication of the FPPI (South Africa 2007a) and other directives (Moodley 2019: 4) in an effort to improve organisational governance and the resultant improved service delivery.

2.4   Governance and employee performance

Good organisational governance and effective OPM enable optimal employee performance. However, optimal employee performance is dependent on a conducive performance environment (CQI 2013; Safework Australia 2013: 2). A non-conducive performance environment that results in employee fatigue inhibits employees' abilities to excel in the performance of their duties (Safework Australia 2013: 2). Safework Australia (2013: 2) defines employee fatigue as follows:

"In a work context, fatigue is a state of mental and/or physical exhaustion that reduces a person's ability to perform work safely and effectively".

Sadeghniiat-Haghighi and Yazdi (2015: 2) argue that fatigue typically arises from tiredness, weariness, and body reaction from prolonged mental and physical work. Fatigue also arises from mental anxiety, sleep deprivation, consistent physical exertion and working under challenging conditions. Therefore, fatigue has the potential to seriously impair a person's physical as well as mental performance. Exposure to continued, sustained fatigue has the potential to severely impair performance permanently (Sadeghniiat-Haghighi and Yazdi 2015: 2). Therefore, reporting similar information to multiple governance structures but following different formats and formulations may lead to employee mental fatigue (Sadeghniiat-Haghighi and Yazdi 2015: 2). Mental fatigue impairs employee performance which then impacts negatively on organisational performance. Thus, a situation of over-governance, where similar information and accountability are required to be reported to multiple governance structures, following multiple formats and at different times, will lead to the manifestation of governance and reporting fatigue. Such governance and reporting fatigue impair employees' mental performance and has a negative impact on organisational performance (Sadeghniiat-Haghighi and Yazdi 2015: 2; Safework Australia 2013: 2).

In summary, good governance promotes optimal organisational performance. However, optimal organisational performance requires an engaged, capacitated workforce. Mental and physical fatigue diminishes employee performance. The establishment of multiple governance structures and the need for reporting to these multiple governance structures contributes to employees' mental and physical fatigue thereby impacting optimal organisational performance.

3.   METHODOLOGY

Pragmatism, within the Constructivist paradigm, was adopted for the study. Pragmatism allowed for a flexible research approach that enabled the adoption of multiple research approaches and techniques (Asdal 2018: 749; Dittrich & Seidl 2018: 111-115). Thus, pragmatism enabled the study to follow a sequential mixed-methods approach that incorporated aspects of both quantitative and qualitative research approaches, using multiple data collection techniques (Venkatesh *et al.*, 2016: 436; Onwuegbuzie 2012: 194).

During the quantitative phase, data was collected through surveys by administering a close-ended questionnaire. The questionnaire, accompanied by an explanatory memo on the need for and purpose of the study (Onwuegbuzie, 2012: 200; Delattre *et al.* 2009: 37, 38) and a request for

permission to conduct the study was distributed by email to the Directors-General (DGs) of the then existing 44 national government departments in South Africa. Twenty responses were received to the survey. The responses were considered to represent an acceptable percentage of the total population. The responses were analysed using the MS Excel software application.

Thereafter, during the qualitative phase, interviews and focus group discussions were held with a sample of national departmental employees to collect narrative data. Qualitative data were also collected through limited observations (Annanasingh and Howell 2016: 43; Highfield and Bisman 2012: 9, 10). Interview participants included senior departmental employees. Focus group participants were confined to employees of the IAA. Table 1 provides details on interviews held.

Table 1. Interviews conducted

Number of interviews conducted	Related references
4	D1P1; D1P2; D1P3; D1P4
3	D2P1; D2P2; D2P3
2	D3P1; D3P2
3	D4P1; D4P2; D4P3
2	M&E1; M&E2
14 (Total)	

The interviews were conducted by conforming with the approaches suggested by various authors and scholars. The adopted approaches enabled the collection of rich empirical data (Venkatesh *et al*., 2016: 466; Singh, 2015: 133; Shea & Onwuegbuzie, 2008: 47, 48). In order to obtain empirical data, the approval of the Directors General (heads of national departments) of each identified department was obtained to conduct the analysis. Permission was also obtained to interview and interact with departmental employees. Thereafter each prospective participant was sent a personal email, advising them of the nature and purpose of the study, the permissions obtained and requesting their participation. Formal interviews were scheduled with those departmental employees who responded to the request (De Vos *et al*., 2011; Maree, 2008; Bouma & Ling 2004). The interviews were of a reasonable duration in that they were not unduly lengthy. Therefore, on average, interviews required approximately an hour (Singh 2015: 133; Shea and Onwuegbuzie, 2008: 50; Bricki and Green, 2007). Focus group discussions were also held with IAA employees. Table 2 summarises pertinent information relating to the focus group discussions.

Table 2, Focus group discussions

Number of discussions	Number of participants	Related references
2	8	D1FG1; D1FG2
2	5	D2FG1; D2FG2
2	7	D3FG1; D3FG2
1	2	D4FG1
7 (Total)	22 (Total)	

The third phase of the study, which ran in parallel with the other two phases, included a comprehensive analysis of 64 documents. These documents included strategic plans, annual performance plans (APPs), annual reports and other documents downloaded from departmental websites or made available by the participating national departments (Highfield and Bisman 2012:

9, 10).

The NVIVO™ software was used to analyse the qualitative data collected. The qualitative data analysis resulted in several themes and concepts emerging. These themes and concepts were continuously analysed and subjected to ongoing constant comparison (Annanasingh and Howell 2016: 44; Highfield and Bisman 2012: 14, 15). Triangulation was adopted to minimise data bias and enhance the credibility of study results (Venkatesh *et al.,* 2016: 466; Onwuegbuzie, 2012: 198).

4.   RESULTS AND DISCUSSION

Several findings emerged from the data analyses conducted. Results included (1) the adoption of the principles of good governance by national departments; (2) governance structures established; and (3) governance challenges. These findings are discussed below:

4.1   Adoption of principles of good governance

The study found that national departments had adopted systems of organisational performance management as directed by the NT and the Department of Planning Monitoring and Evaluation (DPME) as a good governance mechanism. The survey conducted resulted in all 20 respondents confirming that their departments have adopted and implemented OPM. Figure 2 below provides an analysis of the responses received.
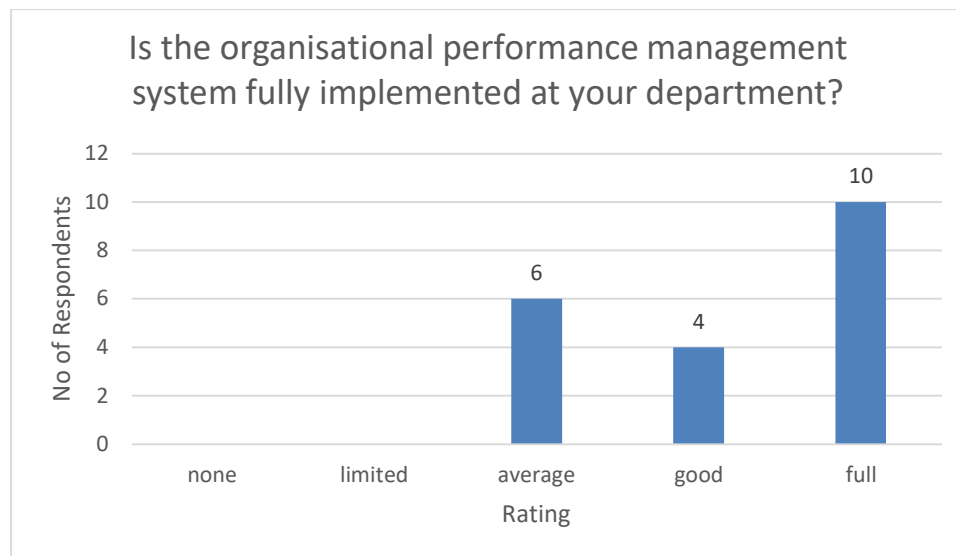
Figure 2: Extent of implementation of OPM at national departments in South Africa

Figure 2 confirms that OPM has been implemented at the national departmental level in South Africa. However, the level of implementation varies. According to the survey results, ten departments had fully implemented OPM, whilst the implementation at four departments was at an advanced stage. Six national departments indicated average implementation of OPM.

Good governance emerged from the study as a crucial requirement for optimal organisational performance management (D1Doc2; D2Doc3; D3Doc4; D1P1; D2P2; D4P3). At the national, departmental level in South Africa, good governance was emphasised by the following extract from the Strategic Plan of department D3 (D3Doc7:36):

"The most important domestic drivers of politics for the next five years will be issues of governance … Key challenges and trends in South African politics are that of institutional and constitutional development. These challenges and trends have the potential to be reduced by effective governance, strong leadership, effective and efficient procurement practices, appropriate policies, skilled personnel in the workplace and an active and empowered citizenry. Democratic consolidation and effective governance will be determined by the resolution of these challenges".

The extract above confirms that good governance in the public sector is necessary to support effective organisational performance and service delivery. The study found (D1Doc2) that proper governance requires effective leadership and management (IOD, 2016) at all levels of the national department. The documents analysed also confirmed that effective service delivery by the public sector requires compliance with good organisational governance (D3Doc4). The study found further that strategic management, governance structures, robust risk management, proper resource management and the adoption of M&E serve as catalysts for optimal organisational performance as recommended by various authors (Johnsen (2015: 247, 248; Addams *et al.* 2013: 60-64; CQI 2013; Maluleke 2012; Kagaari 2011: 44).

The elements of good organisational governance emerging from this study are presented in Figure 3 below (Moodley, 2019: 162). The data revealed that the basis of good governance was the establishment of effective governance structures, effective and ethical leadership and capable management of national departments.
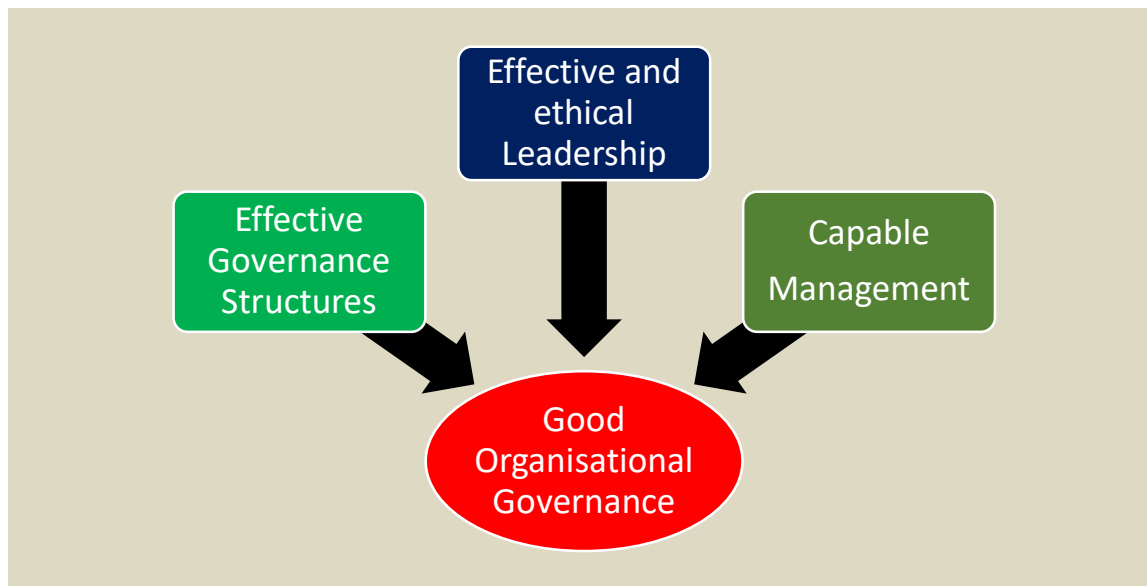
Figure 3: Elements of good organisational governance (adapted from Moodley, 2019: 162)

4.2 Establishment of governance structures
The qualitative data analysis identified several governance structures established within national departments. These structures include:

(i) Management committees

The study found that executive and operational management committees are essential for good, effective organisational governance. Several interview participants (D1P1; D2P1; D2P2; D3P1; D4P1; D4P2; D4P3), stated that one of the governance structures that was established by all departments was the departmental management committee. The statement is confirmed by interview participant D2P2 stated as follows:

> "We will then provide our own independent assessments with regard to the performance of the organisation and we then report even to the executive management meetings; our reports get presented there and then again we present to another structure called joined branch management committee meeting."

This committee provided strategic direction and leadership to the national department and saw to its day-to-day management (South Africa 2007b; South Africa 1999). Management committee meetings monitored departmental performance and saw to the proper application of the departmental resources in implementing plans. The committee also evaluated, regularly, whether the department was progressing towards effectively achieving its planned objectives and targets.

(ii) Internal governance structures

The content analysis (D1Doc3) found that departments had established multiple internal governance structures such as, but not limited to, bid committees, information technology steering committees and audit steering committees.

Interview participant D2P2 stated as follows with regard to audit and risk management committees, confirming the existence of multiple governance structures in national departments:

> "And then the reason why we then as I said went to a realignment process because the audit committee raised previous audit committee even the current audit committee raised a concern about combining internal audit risk management especially investigation issues of independence became contentious they then said we need to then split so we split with a realignment so currently internal audit reports is separate from special investigation and internal audit and risk management"

Committees were established to enable the department to confirm that it complied with its regulatory framework as well as the department's policies and other prescripts, in its operations. In addition, the annual reports analysed (D1Doc3; D2Doc2; D3Doc4; D4Doc3) confirmed that operating policies and procedures, and internal control systems, existed confirming national departments' compliance with internal governance requirements.

(iii) Audit committee

The study found that the audit committee (AC) to be an essential good organisational governance structure (D1Doc3; D3Doc4; D4Doc3; D1P1; D2P2; D3P1). The PFMA (South Africa, 1999) makes it mandatory for accounting officers to establish ACs in national departments. Authors and scholars (IoDSA 2016: 55; Adel & Maissa 2013; Ghafran & O'Sullivan 2013) also agree that the AC is a vital governance structure. The study found that national departments complied with the PFMA (South Africa, 1999) by establishing audit committees. Focus group D4FG1 confirmed as follows: *"we always have access to the DG, to the minister, to the audit committee that level of*

freedom might not exist if I'm taking…"

(iv)   Appropriate leadership
The role of effective leadership in organisation performance management emerged from the study as a compulsory good governance requirement. Effective leadership created an enabling performance environment resulting in a content workforce as was postulated by several authors (IOD 2016: 20; Fernandes & Da Silva 2015: 65; Keskes 2013: 27). Interview and focus group participants argued that good leaders establish the necessary structures and forums that enables effective and optimal functioning of the organisation. Good leaders also comply with organisational policies and prescripts (D1Doc3; D2Doc2; D3Doc4; D4Doc3), thereby setting a good "tone at the top".

(v)   Monitoring and Evaluation
Regular M&E of departmental performance emerged as an essential good governance requirement. The study found that national departments prepared quarterly performance information (South Africa 2007a) that reported the actual achievement against planned targets. Performance information was reviewed and analysed by several structures, including the AGSA, internal audit and special strategic management units established.

(vi)   Risk Management
Risk Management was identified as an essential contributor to good organisational governance. The study found that national departments established Risk Management Committees and appointed Chief Risk Officers for the purposes of implementing risk management. National Department D2 had appointed a Chief Risk Officer (D4P3) who confirmed her qualification in risk management as follows: "*Yes, and in my honours I did risk management*"

The above discussion confirms that national departments adopted good governance principles by establishing multiple governance structures. However, the study found that each governance structure functioned according to its own terms of reference and demanded information to enable its effective functioning. These multiple governance structures resulted in several governance challenges discussed below.

4.3   Governance Challenges
The study found several issues with compliance with good organisational governance principles and practices at the national departments. For example, despite the commitment to good, effective leadership, the AGSA reported on national department D1 leadership (D1Doc3) as follows: (i) management did not always develop action plans that fully addressed prior audit findings, (ii) however, where plans were formalised, there was ineffective implementation, (iii) inadequate or lack of consequence management for deviant performance, (iv) lack of proper policies, procedures, internal controls and financial reporting and the implementation thereof and (v) ineffective monitoring of the entities of national departments.

The AGSA also reported that leadership challenges contributed to decreased organisational governance and non-optimal departmental performance. The AGSA found that: (i) vacancy challenges were not addressed by departmental leadership, (ii) poor record keeping manifested itself, (iii) records and reports were not supported by the required evidence, (iv) monitoring compliance in certain areas was inadequate and (v) that the capacity of both internal auditing and

risk management required attention. The AGSA also reported that departmental leadership over financial reporting, monitoring and compliance with the regulatory framework was inadequate (D2Doc2). The following governance challenges emerged from the study:

4.3.1 Over-governance

The study found that over-governance manifested within national departments consequent directives by the DPME and NT and the governance findings reported by AGSA. Interview participant M&E1 argued that the desire to address AGSA findings may have resulted in the emergence of over-governance and disproportionate control in the public sector. According to interview participant M&E1, *"Yes, although we will not involve, there has been lots of feedback that this area is overregulated,"*

The interview participant stated that because of governance bodies not always being effective, more governance structures were established, resulting in a bloated, cumbersome governance environment. According to interview participant M&E1

> "That's what I'm saying, in terms of roles or responsibilities, people are not doing what they're doing. They're not looking at the data, they're not assessing it, they're not looking at early warning, they're not looking at financial data, areas where there's overspending, there should be some kind of performance. I mean, talking about real authentic oversight. In some, in my experience in many instances, we just submit documents for compliance, and I think we need to move beyond compliance."

The cumbersome governance structures further resulted in governance and reporting fatigue, which diminished organisational performance, as was argued by Moodley, Ackers & Odendaal (2022). Several factors contribute to the manifestation of over-governance in national departments. One of the challenges is that in the event of the national department obtaining an unfavourable opinion, such as a qualified opinion or a disclaimer of opinion from the AGSA, the Standing Committee On Public Accounts, parliamentary portfolio committees, and other oversight structures subject the national department to intense interrogation. These interrogations are conducted publicly, resulting in the media focusing on them and presenting them as incapable and poor performers. Consequently, the interrogations and resultant media focus have forced departments to create multiple governance structures such as executive management, internal management committees, audit committee, risk management committee, internal auditing, and special units to address: (i) the Management Performance Assessment Tool issued by the DPME; (ii) NT's in-year reporting requirement; (iii) Department of Public Service and Administration's human resource and conditions of service reporting. Employees are then required to prepare various reports at different times during the financial year to satisfy these multiple governance structures' information requirements and attend and make presentations at meetings. Consequently, the creation of these multiple governance structures and the related reporting requirements has led to reporting and governance fatigue being experienced by departmental employees. Interview and focus group participants stated that governance and reporting fatigue reduced employee performance, resulting in non-optimal organisational performance, as argued by Sadeghniiat-Haghighi and Yazdi (2015). The reporting fatigue is confirmed by interview participant M&E1 as follows:

> "There is reporting fatigue in government. So, in DPME we have a national department reporting twice to us on performance. One is the programme of action report and the other is the quarterly performance reporting system. So, we are looking at how we can

actually combine those reporting lines to ensure that we reduce the reporting fatigue"

4.3.2 Exaggerated monitoring and evaluation processes

The study found that exaggerated M&E processes were implemented to compensate for poor employee performance and inadequate consequence management. Exaggerated M&E processes were adopted to compensate for inadequate consequence management. This view resonates with the findings by the AGSA that national departments are reluctant to implement consequence management and may have established multiple governance structures to compensate for inadequate consequence management. However, interview and focus group participants argued that multiple-governance structures are ineffective, resulting in employee and reporting fatigue.

4.3.3 Use of templates and rational frameworks

According to interview participants (D2P2; D2P3; D3P1) a system of templates were adopted by national departments to assist with their M&E processes. The M&E processes included quarterly performance reviews and reporting and annual performance information (PI) reporting. These templates generally conform to the templates suggested by the NT and DPME (D1Doc3; D2Doc2; D3Doc4; D4Doc3). The departments had all designed similar templates, indicating a template-driven approach to performance management in compliance with a prescribed framework (D1Doc3; D2Doc2; D3Doc4; D4Doc3).

The study also found that organisational performance management within the public sector was bound by rational-driven frameworks, such as the FPPI. Consequently, innovative approaches likely to yield sustainable, optimal performance and service delivery were not identified and considered (Moodley, Ackers and Odendaal 2022: 18,19). Rational frameworks contributed to the governance fatigue as these frameworks were considered as administrative matters that needed to be completed simply for compliance. Consequently, the frameworks were not viewed as instruments that may be utilised to support innovative discussion but were considered mere administrative requirements, the completion of which contributed to the reporting fatigue experienced by employees (Moodley, Ackers and Odendaal 2022: 18,19).

The government, through the DPME, introduced a Management Performance Assessment Tool to assess the level of maturity of a department's governance and management practices. The Management Performance Assessment Tool emerged (D2P2; D2P3; D3FG1; M&E1) as an essential organisation performance management tool that assists in assessing governance and management practices in the South African public sector. The tool was used by departments to provide information to the DPME on the extent to which governance structures such as the Audit Committee, Risk Management Committee have been established and functioning effectively. The DPME, also requests evidence to support the reporting by national departments. Evidence includes documents such as minutes of management and other meetings held, terms of reference for the different committees and structures, formalised policies and procedures, and other documentation (D2P2; D2P3). However, the template approach to the Management Performance Assessment Tool resulted in departmental employees viewing it as an administrative tool rather than a means to achieve optimal results. Consequently, the Management Performance Assessment Tool was another administrative requirement contributing to the governance and reporting fatigue experienced.

Thus it can be asserted that the template-driven approach and the use of rational frameworks

adopted by the public sector, coupled with multiple governance structures, has resulted in the manifestation of reporting and governance fatigue. The reporting and governance fatigue resulted in lethargic employee performance, resulting in service delivery inhibitions and consequent service delivery protests.

5.   RECOMMENDATIONS

Several recommendations emerged from the study. The following discussion focuses specifically on the recommendations relating to reporting and governance fatigue.

An interview participant argued that the multiple governance structures with overlapping mandates should be combined, resulting in significant improvement in the governance processes of national departments. Therefore, it is recommended that, in order to reverse the manifestation of the culture of administrative compliance and reporting, and governance fatigue, oversight departments such as the DPME and NT should explore and consider adopting the theoretical principles of coordinated governance. The following should be considered:

- Creating a single Terms of Reference that addresses all governance and oversight structures,
- Developing a single reporting framework that will address the information needs of all governance and oversight structures,
- Aligning reporting dates so that departmental employees are required to prepare reporting information at predetermined times, thereby creating deadline certainty and reducing reporting fatigue,
- Investigate the probability of establishing a single internal portal per department for uploading and retrieving reported governance and oversight information.
- Emphasise the role of frameworks and templates as means to support the organisation and not as drivers of organisational performance management.

6.   CONCLUSION

This study set out to explore the adoption of OPM by national departments in South Africa as a tool to assist in effective service delivery. The embracing of internal auditing as an independent, objective evaluation mechanism to assist in improving OPM was also explored. A sequential mixed-methods approach adopted confirmed that the public sector has adopted and implemented OPM, and internal auditing as means to improve service delivery. However, several factors inhibited national departments from achieving optimal OPM. These factors include the implementation of multiple governance structures, implementation of poor consequence management, non-alignment of budgeting with the planning process, focus on outcomes rather than on the creation of the desired impacts on the community, a divergence in the expectations of management and the actual internal auditing work performed, and skills deficiency within the internal audit activity. Therefore, national departments implementing multiple governance structures in response to poor performance and the resultant service delivery protests, has resulted in governance and reporting fatigue. Governance and reporting fatigue has led to employee lethargy with a resultant negative influence on organisational performance. There is thus, a need for the public sector to consider the adoption of the principles of coordinated governance to reverse the lethargy manifested as a result of governance and reporting fatigue. The study found that further research is required to create a single reporting framework that addresses the information needs of all departmental governance structures.   Further research is also required in the effective

implementation of consequence management for deviant performance.

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