


# The effectiveness of Section 139 interventions in strengthening municipal accountability in South Africa



**Author:**  
Thabo Khaile<sup>1</sup> 

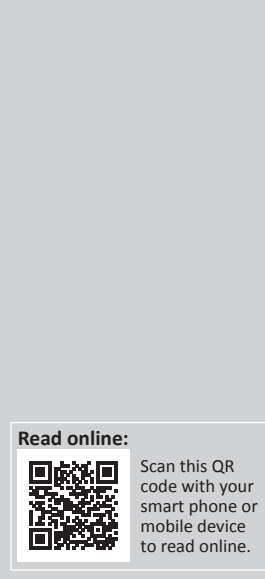
**Affiliation:**  
<sup>1</sup>Fair Share – School of Government, Faculty of Economic and Management Sciences, University of the Western Cape, Cape Town, South Africa

**Corresponding author:**  
Thabo Khaile,  
tskhaile@uwc.ac.za

**Dates:**  
Received: 19 June 2023  
Accepted: 28 Sept. 2023  
Published: 16 Nov. 2023

**How to cite this article:**  
Khaile, T., 2023, 'The effectiveness of Section 139 interventions in strengthening the municipal accountability architecture in South Africa', *Journal of Local Government Research and Innovation* 4(0), a146.  
<https://doi.org/10.4102/jolgr.v4i0.146>

**Copyright:**  
© 2023. The Author.  
Licensee: AOSIS. This work is licensed under the Creative Commons Attribution License.



**Read online:**

Scan this QR code with your smart phone or mobile device to read online.

**Background:** Section 139 interventions invoked against failing municipalities in South Africa are becoming prevalent and causing considerable apprehension among stakeholders in local government. Though previous studies have highlighted that Section 139 interventions have generally failed to address governance challenges in municipalities, their effectiveness in strengthening municipal financial accountability has not been examined.

**Aim:** This article investigates the effectiveness of Section 139 interventions in strengthening municipal financial accountability architecture.

**Methods:** This article utilised qualitative document analysis to assess the effectiveness of a Section 139 intervention in strengthening municipal financial accountability. Furthermore, the study utilised audit outcomes as qualitative proxy indicators to assess the effectiveness of Section 139 interventions to strengthen municipal financial accountability. The study focussed on municipalities from Limpopo, North West, and the Free State that have been placed under Section 139 intervention.

**Results:** The findings from the analysis of data showed that a year after interventions, municipalities from Limpopo achieved a notable improvement in their audit outcomes, while municipalities from North West and the Free State did not improve. Though there was a notable improvement from municipalities in Limpopo, the improvement did not result in clean audit outcomes.

**Conclusion:** The poor audit outcomes are indicators that Section 139 interventions are ineffective in strengthening municipal financial accountability.

**Contribution:** This article contributes towards the debates and potential measures to strengthen Section 139 interventions to address the accountability challenges in South African municipalities.

**Keywords:** municipality; provincial intervention; Section 139; audit outcomes; financial accountability.

## Introduction

In responding to the imminent collapse of dysfunctional municipalities, provincial governments have variously invoked Section 139 of the Constitution, which is commonly referred to as placing a municipality under administration. Section 139 of the Constitution (hereinafter referred to as intervention) prescribes for the intervention of other spheres of government to remedy persistent governance, service delivery, and financial management failures in municipalities (Ledger & Rampedi 2020). Therefore, an intervention is a constitutional override mechanism invoked to prevent or avert an imminent total collapse of a municipality. The invocation of intervention is also meant to activate and mobilise additional and specialised capacity to help the municipality to recover and be enabled to 'fulfil its constitutional obligations, provide services and maintain sound financial management' (South African Local Government Association [SALGA] 2020:20–21). According to SALGA (2020), the:

[U]ltimate purpose of an intervention is to assist a municipality to be functional, sustainable and self-sufficient so that it can fulfil its developmental mandate as set out in the Constitution. (p. 24)

Literature shows that interventions in municipalities are becoming widespread (Greffrath & Van Der Waldt 2016). Despite their increasing use, there is a growing apprehension regarding their effectiveness (Chamberlain & Masiangoako 2021; De Visser & November 2017; Dullah Omar

Institute 2021; Ledger & Rampedi 2019; Matebesi 2022; Parliament 2020; Saba 2020). For instance, Ledger and Rampedi (2019) found that the majority of interventions could not be termed a long-term success. According to Ledger and Rampedi (2019), a significant number of interventions failed to record more than only marginal improvements in the selected indicators, and most municipalities could not be considered as having recovered to optimal operation. Ledger and Rampedi (2019) attribute the ineffectiveness of interventions to the fact that the underlying problems of dysfunctionality are not being adequately addressed.

The majority of interventions are invoked against municipalities, which are experiencing a crisis of finance, and serious or persistent material breaches of financial obligations and commitments (Ledger & Rampedi 2019). Section 139 (5)(a) of the Constitution provides that when intervention is invoked as a result of a crisis of finance and serious or persistent material breaches of financial obligations and commitments, the provincial executive must 'impose a recovery plan aimed at securing the municipality's ability to meet its obligations to provide basic services or its financial commitments'. The imposition of the financial recovery plan is required to be consistent with the guidelines and procedures prescribed by Sections 141 to 148 of the Municipal Finance Management of 2003 which prescribe the preparation, approval, implementation, review and termination of the recovery plan. Importantly, the imposition of the financial recovery plan is required to be an outcome of a process involving extensive and inclusive consultation with various stakeholders to secure approvals, cooperation and support in stabilising, institutionalising and sustaining the possible improvements from the intervention. Therefore, the goal of an intervention should be to support and strengthen the capacity of municipalities to manage their own affairs, exercise their powers and perform their functions, further reinforcing the need for an intervention to be empowering, enabling and supportive of the municipality.

There is an emerging perspective suggesting that interventions are ineffective in strengthening municipal financial accountability as the perennial instigator of dysfunctional municipalities (Auditor-General 2022; Parliamentary Monitoring Group 2018). Members of Parliament are reported to have expressed a view that a critical examination of interventions will certainly implicate financial accountability failure as the root cause of interventions in many municipalities (Parliamentary Monitoring Group 2018). The literature also suggests that interventions in municipalities become inevitable because of persistent financial management failures, which stem from the prevalent deficient internal controls, oversight and provincial monitoring (Auditor-General 2021; Mello 2018; Reddy 2014; SALGA 2020). Therefore, the strategic impact of an intervention should be measured on its ability to recover and strengthen municipal financial accountability structures and mechanisms to ensure that a municipality meets its financial commitments and obligations, and prevents the necessity for future intervention.

The emerging perspectives on the ineffectiveness of interventions require rigorous examination. In support, Glasser and Wright (2020:415) state that 'why interventions to date have been ineffective in remedying the situation remains unanswered'. However, Ledger and Rampedi (2019) caution that an assessment of the effectiveness of interventions is complex because it depends on a multiplicity of political and administrative factors prevailing in a municipality. According to Ledger and Rampedi (2019), the absence of clearly defined terms of reference against which the success or failure of interventions is measured has made the assessment of the effectiveness of interventions complex. Hence, Ledger and Rampedi (2019:13) have, in their previous study, developed 'a broad set of indicators to assess the effectiveness of interventions in municipalities'. Their indicators include the financial position of a municipality, together with the audit outcome, before, during and 2 years after the intervention as indicators to measure the effectiveness of interventions in municipalities (Ledger & Rampedi 2019).

This article aims to assess the effectiveness of interventions in strengthening municipal financial accountability. The study utilises audit outcomes as qualitative proxy indicators to assess the effectiveness of interventions to strengthen municipal financial accountability. This is because the Auditor-General (2019:20) identifies 'audit outcomes, especially regressing audit outcomes, as an indicator of absence or deteriorating accountability'. Thus, according to the Auditor-General (2021), there is a positive correlation between the nature of audit outcomes received by a municipality and the effectiveness of municipal accountability. Consequently, the study assessed the audit outcomes of municipalities a year after intervention was imposed to measure the effectiveness of interventions to strengthen municipal financial accountability. This study does not examine the factors that contribute to audit outcomes. However, it is aimed at providing evidence of change related to the intervention. These changes are used as indicators to assess and infer the broader strategic impact of the interventions.

The article consists of five sections. The first section discusses the concept, process and objectives of Section 139 interventions. The second section explores the literature on the concerns regarding the effectiveness of Section 139 interventions. Section 2 outlines the research methodology and the analysis used for this study. Section four presents results and discussions, while the fifth section concludes the article.

### Section 139 intervention in municipalities

Several media, government, academic and Auditor-General reports have repeatedly echoed the distressing state of municipalities in South Africa. Out of South Africa's 257 municipalities, 175 of them are in financial distress and on the brink of a crisis (BusinessTech 2022). Similarly, Glasser and Wright (2020) refer to most of South Africa's municipalities as being financially bankrupt while according to BusinessTech (2022), 151 municipalities are teetering on the brink of collapse and 43 have already collapsed and require urgent

intervention to rescue them. Recently, the Auditor-General (2022) indicates that in 2021, the Department of Cooperative Governance and Traditional Affairs (COGTA) reported that 64 municipalities were dysfunctional and unable to deliver services mainly because of poor governance, weak institutional capacity, poor financial management, corruption, and political instability.

As a result, several municipalities across the country have been subjected to, or are currently under intervention, while some are under repeat interventions. Recently, the Auditor-General (2022:4) stated that 'in June 2021, 23 municipalities were under Section 139 intervention, which further increased to 33 municipalities by February 2022'. Undoubtedly, dysfunctional governance has a consequential effect on the constitutional, functional and institutional integrity of municipalities. Providentially, the Constitution provides for Section 139 through which national and provincial governments are to intervene to preserve the constitutional integrity, functionality and sustainability of the municipality. Section 139 of the Constitution empowers national and provincial governments to intervene in a municipality that cannot or does not fulfil its constitutional and executive obligation. Furthermore, Section 139 of the Constitution prescribes interventions when a municipality fails to approve the budget or revenue-raising measures to give effect to the budget. Section 139(5) of the Constitution provides for provincial intervention:

[I]f a municipality, as a result of a crisis in its financial affairs, is in serious or persistent material breach of its obligations to provide basic services or to meet its financial commitments, or admits that it is unable to meet its obligations or financial commitment. (n.p.)

The criteria for determining serious financial problems are outlined in *Section 138 of the Municipal Finance Management Act of 2003*. Section 138 states that:

[W]hen determining for the seriousness of a financial problem, all relevant facts must be considered, including when the Auditor-General has withheld an opinion or issued a disclaimer because of inadequacies in the financial statements or records of the municipality or has issued an opinion which identifies a serious financial problem in the municipality. (n.p.)

Interventions are only activated when normal, non-invasive internal controls, oversight and provincial monitoring and supervision mechanisms have failed to yield positive results (Auditor-General 2021; Parliamentary Monitoring Group 2020). In addition, Ledger and Rampedi (2019) argue that a:

[P]rovincial government could invoke Section 139 when municipalities are close to a state of complete non-operational or financial collapse after many years of serious problems, but only after support has failed to produce positive results. (p. 8)

As a mechanism of last resort, the invocation of interventions in a municipality means that self-medicating by municipalities has been ineffective and accordingly, external and intrusive measures are necessary. This view was echoed in the judgement of the Constitutional Court case between the Premier of Gauteng and the Democratic Alliance (2020)

which states that intervention is meant to steady the ship. The judgement also states that 'when the local government breaks down, the Constitution does not leave it to the broken municipality to somehow fix itself', but provides mechanisms through which the province can intervene to rescue it.

In this regard, an intervention acts as a mechanism to avert a complete and catastrophic collapse of a municipality. It is a temporary annexation of municipal powers by other spheres of government in order to steady the ship, as inferred in the Constitutional Court case between the Premier of Gauteng and the Democratic Alliance (2020). Logically, intervention serves as a backup capability to facilitate short-term recovery and long-term viability and sustainability (Sterbenz et al. 2014). Furthermore, Schillemans (2010) suggests that effective intervention should focus on transforming values and ethics to enable the development of a new culture, behaviour and performance. It is about correcting and preventing behaviour or practices that produced dysfunctionality and failure to perform.

In the context of persistent deleterious municipal fiscal governance and failures, 33 municipalities across the country were placed under interventions (Department of Cooperative Governance and Traditional Affairs 2023). Procedurally, a financial recovery plan based on criteria prescribed in Section 142 of the Municipal Finance Management Act (MFMA) to secure the municipality's ability to meet its obligations to provide basic services or its financial commitments must be put in place and implemented. The MFMA provides guidelines for the approval, implementation and reporting review of the financial recovery plans (Sections 142 to 147 of the MFMA).

Section 148 of the MFMA provides for the termination of intervention when the municipality is able and willing to fulfil the executive obligation and the financial problem that has been caused by or has caused the failure of the municipality to comply with that obligation is resolved. A broad reading of the requirement to terminate the intervention suggests that the municipality is able to correct and prevent behaviour or practices that produced dysfunctionality, failure and poor performance. It is well documented that financial problems are caused by a lack of effective financial accountability or have caused the failure of the municipality to comply with that obligation (Auditor-General 2017). Thus, an effective intervention must primarily contribute to a re-equilibration of municipal financial accountability with the aim of enabling the self-fortification of fiscal integrity and governance of a municipality. Accordingly, interventions should facilitate a fundamental rebuilding of the robustness, reliability and dependability of municipal financial accountability (Sterbenz et al. 2014). In this way, an intervention will contribute towards curing a municipality of its dysfunctional state, rather than provide a calming effect that does not enable a municipality to recover and fulfil its constitutional objectives and obligations.

Furthermore, an intervention is by design a temporary process and its success depends on its ability to rebuild and strengthen

municipal structures and processes to exercise legislative and executive powers, functions and duties. During the National Council of Provinces (virtual) Conference held on 10 September 2020, it was emphasised that interventions require to be carried out in a way that would address the root cause of the challenges, that than what currently appears to simply take-overs that do not ensure sustainable recovery (Parliament 2020). Parliament (2020) also infers that interventions that do not strengthen oversight and accountability are setting municipalities up for future intervention. Similarly, the Auditor-General (2021) has persistently cautioned that the responses to intervention should not be about short-term solutions but efforts to restore accountability. In support, Selepe (2022) adequately captures the essentiality of financial accountability in municipal governance as follows:

The repetitive nature of the identified root causes, over the years, indicates that municipalities do not address the root causes as highlighted and recommended by Auditor-General reports. This is not sustainable, as it underpins audit regressions over the years. A culture of financial management accountability should underpin the governance of financial resources. Therefore, institutionalising and sustaining a culture of discipline, ethics, control and accountability should, therefore, be at the centre of municipal financial management. (p. 732)

In terms of the above, interventions should focus on making a comprehensive contribution that improves the municipality's own defence and recovery mechanisms. Any contribution that does not strengthen municipal accountability is likely to be ineffective, and this will show in its audit outcomes. The audit outcomes are often used to determine the efficacy of municipal accountability architecture. In this regard, a municipality's audit opinions, especially, poor (outstanding, disclaimed, adverse opinions) are accountability reports reflecting the ineffectiveness of the institutionalised accountability measures (Auditor-General 2022). Ultimately, the success of interventions in municipalities should reflect in their audit performance.

### Effectiveness of interventions in municipalities

Notably, the invocation of interventions has become a common feature of governance in South Africa. The South African Local Government Association is concerned about the high number of interventions in municipalities (SALGA 2020). Equally, De Visser and November (2017), Toxopeus (2019), Ledger and Rampedi (2019), and South Africa Local Government Association (2020) lament the alarmingly high rate of interventions in municipalities. The Constitutional Court has also raised a concern that interventions are becoming a common feature of our democracy (Premier of Gauteng and Others v Democratic Alliance and Others 2021). Greffrath and Van Der Waldt (2016) argue that the high number of interventions 'constitutes an identifiable practice in the form of interventionism'.

However, the literature highlights that despite the increasing number of interventions, there are also concerns regarding their effectiveness (Chamberlain & Masiangoako 2021; De Visser & November 2017; Dullah Omar Institute 2021; Ledger 2019;

Parliament 2020; Saba 2020). In particular, De Visser and November (2017), Ledger (2019) and Parliament (2020) indicate that interventions in municipalities have not been effective in improving governance and some municipalities are in a worse position after the intervention. According to Parliament (2020), financial challenges of some of the municipalities have become worse after the intervention. The Parliamentary Portfolio Committee on COGTA also raised a concern regarding Madibeng Local Municipality, which has been subject to four interventions, and none of these interventions have yielded better results (Parliamentary Monitoring Group 2020). Equally, Ledger and Rampedi (2019) found that a substantial number of municipalities under intervention are repeat offenders. In addition, Ledger and Rampedi (2019) found that the majority of interventions could not be termed a long-term success. According to Ledger and Rampedi (2019), a significant number of interventions failed to record more than only marginal improvements in the selected indicators such as financial performance, service delivery and financial viability, and most municipalities could not be considered as having recovered to optimal operation. Ledger and Rampedi (2019:13) also found that 'in some cases, the municipality deteriorated during and after the intervention'. Similarly, the Dullah Omar Institute (2021) highlights that many of these interventions actually fail to bring municipalities back on their feet. Therefore, their effectiveness could be summarised as ineffective (Chamberlain & Masiangoako 2021).

Ledger and Rampedi (2019) attribute the ineffectiveness of interventions to the fact that the underlying problems of dysfunctionality are not being addressed. According to Ledger and Rampedi (2019), the ineffectiveness and dysfunctionality can be attributed to the inability to properly implement the financial recovery plans adopted to secure stability and the ability of the municipality to meet its service delivery and financial obligations and commitments. Furthermore, additional control measures to prevent unauthorised, irregular and to identify any actual and potential revenue sources as required by Section 142 of the MFMA are not adequately implemented. Indications are that the approach to interventions has been more ritualistic than substantial.

In particular, there are widespread concerns that interventions are ineffective in enabling municipalities to address the problem of poor audit outcomes. The Auditor-General (2018) states that the accountability mechanisms in many municipalities are not working as they should and consequently, result in undesirable audit outcomes. According to the Auditor-General (2018:55), the 'continued lack of accountability failures is the main cause of government failures, which led to a significant regression in audit outcomes'. The Auditor-General (2018) infers authoritatively that the fundamental principles needed to improve audit outcomes include effective accountability, without which, the audit outcomes will not improve to the desired level and accountability authorities will not address one of the root causes of audit findings (Auditor-General 2018). The Auditor-General (2018) points to the entire municipal financial accountability architecture as the problem for poor audit

outcomes. According to the Auditor-General (2018), poor audit outcomes result from the failure of senior management, municipal managers and mayors as the first-level assurance providers to address deficiencies in the internal control environment. Similarly, the second and third levels of assurance providers, which include municipal councillors, audit committees and municipal public accounts committees and provincial government departments, are failing to rigorously exercise oversight and monitoring to ensure that there were consequences for those officials responsible for transgressions and poor audit outcomes (Auditor-General 2018). Hence, when addressing the Standing Committee on Auditor-General, the Auditor-General Ms Maluleke stated that interventions have not produced visible success in audit outcomes as expected and have been ineffective in providing solutions to the root causes of challenges faced by municipalities (Parliamentary Monitoring Group 2022a).

## Methodology

The overall aim of this article is to assess the effectiveness of Section 139 interventions in strengthening municipal financial accountability. In order to shed light on the effectiveness of interventions in strengthening municipal financial accountability, audit outcomes of municipalities that were placed under Section 139 interventions were assessed the year after the intervention was imposed. Audit outcomes were used as indicators to provide a reliable means to measure or reflect change connected to intervention. In particular, audit outcomes were used as qualitative proxy indicators. Indicators are commonly used as a reliable means to provide a signal or clue that helps to provide evidence that a change has happened (OECD 2010). Unlike direct indicators, proxy indicators track change by assessing indications, which are generally accepted as being appropriate for what is being assessed. Proxy indicators are especially helpful when the results being assessed are difficult to measure. Therefore, proxy indicators are the best alternatives in circumstances such as when measuring the effectiveness of accountability based on the nature of the audit outcome received. The correlative relationship between effective financial accountability and improvement in audit outcomes is best assessed through the use of proxy indicators. In this regard, when used as proxy indicators, audit outcomes provide objective and cogent evidence that is useful in assessing whether the intervention has strengthened financial accountability.

A qualitative document analysis approach was used to pursue the aim of the study. Document analysis is described as a form of qualitative research in which relevant documents are interpreted by the researcher (Bowen 2009). Document analysis entails a process of identifying and collating meaningful sections of the document. According to Bowen (2009:27), 'document analysis requires that data be examined and interpreted in order to elicit meaning, gain understanding, and develop empirical knowledge'. The annual reports of the National and Provincial Departments of COGTA and the Annual Municipal Audit Reports of the Auditor-General. These documents contain relevant,

reliable and current data on the municipalities that are under Section 139 interventions.

The study was focussed on municipalities in Limpopo, North West, and Free State provinces that were placed under interventions between 01 September 2016 and 30 October 2021 (Electoral Commission of South Africa 2021). Data collection focussed on all municipalities that were placed under Section 139 intervention between 2017 and 2021. In particular, the focus was on the audit outcome of these municipalities a year after the intervention. However, municipalities that were put under administration in the 2020/2021 financial year were excluded. The reason for the exclusion is that, the audit for the 2021/2022 financial year will only be released later in the year. The sample for analysis consisted of reports of the Auditor General. The following audit reports were used for document analysis on 14 municipalities spread across three provinces, namely Limpopo Province, North West Province and Free State Province.

- Consolidated General Report on Local Government Audit Outcomes – 2016–2017 (Auditor-General 2018).
- Consolidated General Report on Local Government Audit Outcomes – 2017–2018 (Auditor-General 2019).
- Consolidated General Report on Local Government Audit Outcomes – 2018–2019 (Auditor-General 2020a).
- Consolidated General Report on Local Government Audit Outcomes – 2019–2020 (Auditor-General 2021).
- Consolidated General Report on Local Government Audit Outcomes – 2020/2021 (Auditor-General 2022).

In particular, data from the audit outcomes during and after the intervention were collected and analysed. Specific texts were manually identified and categorised to track changes in audit outcomes before and post the intervention. Subsequently, emerging categories post interventions were coded to identify themes. The themes facilitated the establishment of concrete and coherent new insights (Braun & Clark 2013). Accordingly, four themes emerged. Theme 1: Regressed, (worse than the audit outcome received before the intervention). Theme 2: No improvement, (the same audit outcome as the one received before the intervention). Theme 3: Marginal improvement (slightly improved from the audit outcome received before the intervention). Theme 4: Notable improvement (significant improvement from the audit outcome received before the intervention). The findings are outlined below.

### Ethical considerations

This article followed all ethical standards for research without direct contact with human or animal subjects.

## Results and discussion

The results of data analysis are presented according to the four themes, namely, Theme 1: Regressed, Theme 2: No improvement, Theme 3: Marginal improvement and Theme 4: Notable improvement. The results are presented in Table 1.

## Limpopo

Limpopo has a bleak picture of audit performance. Since the beginning of the administration under review, municipalities in this province have failed to exercise the required accountability; hence, non-compliance is a common feature in their audit reports. The intractable financial accountability failures of municipalities in Limpopo are evidenced by poor audit outcomes. For example, no municipality in Limpopo achieved a clean audit for the financial year 2016/2017 (Auditor-General 2018). Again, no municipality in Limpopo achieved a clean audit for the financial year 2017/2018 (Auditor-General 2019). Subsequently, only one municipality received a clean audit in the 2018/2019, 2019/2020 and 2020/2021 financial years (Auditor-General 2022). Table 1 shows the results of Limpopo.

Modimolle-Mookgophong Local Municipality has a history of experiencing financial accountability challenges. The Auditor-General's reports show that Modimolle-Mookgophong Local Municipality's financial accountability problems were exposed from 2011 to 2016 (Auditor-General 2016). During this period, Modimolle-Mookgophong Local Municipality aimlessly orbited between outstanding and disclaimed audit opinions (Auditor-General 2016). Observably, the situation has not changed. As the results demonstrate, even placing the municipality under intervention did not help in strengthening the financial accountability architecture; hence, there is no substantial improvement in the audit outcomes. The latest report of the Auditor-General (2022:70) states that 'Modimolle-Mookgophong continues to be in a vulnerable financial position, having been in this state for 5 years, thus, indicating that interventions deployed at these municipalities were ineffective'.

Equally, Mogalakwena Local Municipality has a perennial problem of financial accountability. The first audit report of Mogalakwena Local Municipality for the financial year 2016/2017 highlights indicates non-compliance (Auditor-General 2018). During the subsequent years leading to the placing of the municipality under intervention, the Mogalakwena Local Municipality has failed to register an improvement in its audit outcome. The results show that during the intervention, the Mogalakwena Local Municipality moved marginally from outstanding to adverse audit

**TABLE 1:** Limpopo.

Date of intervention	Audit outcome	Theme
<b>1. Modimolle-Mookgophong Local Municipality</b>		
Date of Section 139 Intervention	<b>2018–2019</b>	
Audit Outcome for the following year after the intervention	2019/2020 <b>Qualified</b> with findings (Auditor-General 2021)	<b>Notable Improvement</b>
<b>2. Mogalakwena Local Municipality</b>		
Date of Section 139 Intervention	<b>2019/2020</b>	
Audit Outcome for the following year after the intervention	<b>2020/2021 – Qualified</b> with findings (Auditor-General 2022)	<b>Notable Improvement</b>

opinion. While the audit outcome of the year following the year the municipality was put under intervention shows notable improvement, a qualified opinion with findings still highlights weak and ineffective financial accountability culture and measures. Accordingly, the findings show that the intervention in this municipality failed to ensure that substitutability and backup capabilities inherent in an intervention process were ineffective in strengthening the resilience, and reliability of the financial accountability measures to perform as expected (Sterbenz et al. 2014).

## North West

Numerous reports of the Auditor-General have highlighted the acute governance and accountability failures of municipalities in North West. Between the 2016/2017 and 2018/2019 financial years, no municipality in the North West achieved a clean audit (Auditor-General 2022). Only in the 2019/2020 financial year did one municipality receive a clean audit (Auditor-General 2021). However, even this one municipality regressed and no municipality in the North West achieved a clean audit for the financial year 2020/2021 (Auditor-General 2022). These recurring failures demonstrate that municipalities in the North West lack accountability, which is the root cause of the current state of undesirable audit outcomes. (Auditor-General 2020:111). Importantly, 15 out of 22 municipalities have all been placed under administration in the North West Municipality. According to the Auditor-General (2020:114), 'Section 139 interventions had little impact on the audit outcomes of municipalities in the North West Province'. In addition, the Auditor-General (2020:114) concludes that 'the misalignment between legislation and the practical implementation of Section 139(1)(b) has failed to realise the benefits of these interventions in restoring governance and the disciplines of financial management'. The results for the North West municipalities are presented in Table 2.

The results in Table 2 show that the audit outcomes of all municipalities did not improve during and after interventions. With regard to the Ditsobotla Local Municipality, the Auditor-General (2019) has been complaining that accountability authorities of the Ditsobotla Local Municipality 'too little or no action to address the recommendations from the Auditor-General'. It was, therefore, inevitable that the municipality will again be placed under Section 139 intervention in 2022. The analysis of the audit outcomes shows that this municipality has grounded into a disclaimed opinion. Thus, even the efforts of the Section 139 interventions have failed to assist the municipality to avoid its habitual worst audit opinion, indicating that the Section 139 intervention has dismally failed to strengthen its municipal financial accountability.

Equally, Madibeng Local Municipality is regarded as one of the troubled and dysfunctional municipalities in the North West province. According to the Parliamentary Monitoring Group (2020), the Madibeng Local Municipality has been placed under intervention five times because of political

**TABLE 2:** North West.

Date of Intervention		
<b>1. Ditsobotla Local Municipality</b>		
Date of Section 139 Intervention	<b>2017/2018</b>	<b>No improvement</b>
Audit Outcome for the following year after the intervention	<b>2019/2020 – Disclaimed</b> with findings (Auditor-General 2021)	
<b>2. Madibeng Local Municipality</b>		
Date of Section 139 Intervention	<b>2018/2019</b>	<b>Regressed</b>
Audit Outcome for the following year after the intervention	<b>2019/2020 – Outstanding</b> Audit (Auditor-General 2021)	
<b>3. JB Marks Local Municipality</b>		
Date of Section 139 Intervention	<b>2018/2019</b>	<b>No improvement</b>
Audit Outcome for the following year after the intervention	<b>2019/2020 – Qualified</b> with findings (Auditor-General 2020)	
<b>4. Mamusa Local Municipality</b>		
Date of Section 139 Intervention	<b>2019/2020</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2020/2021 – Disclaimed</b> with findings (Auditor-General 2022)	
<b>5. Lekwa-Teemane Local Municipality</b>		
Date of Section 139 Intervention	<b>2017/2018</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2018/2019 – Disclaimed</b> with findings (Auditor-General 2019)	
<b>6. Ratlou Local Municipality</b>		
Date of Section 139 Intervention	<b>2019/2020</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2019/2020 – Disclaimed</b> with findings (Auditor-General 2021)	
<b>7. Tswaing Local Municipality</b>		
Date of Section 139 Intervention	<b>2018/2019</b>	<b>No improvement</b>
Audit Outcome for the following year after the intervention	<b>2020/2021 – Qualified</b> with findings (Auditor-General 2021)	

instability, weak financial accountability, maladministration and corruption. A review of the audit reports shows that this municipality has been permanently bottoming at a disclaimed audit opinion between the 2016/2017 and 2020/2021 financial years. These years include 2018/2019 when the municipality was under intervention. The findings suggest that the fundamental flaw in the intervention process to address the non-compliance and governance failures is embedded in neglect of accountability and oversight.

JB Marks Local Municipality is another municipality in the North West province that is widely reported to be experiencing high incidents of fraud, corruption and poor service delivery. The findings in this study show that, even during and after the 2018/2019 Section 139 intervention, did not improve their audit outcomes. This indicator provides further evidence that the Section 139 intervention did not was ineffective in strengthening financial accountability in JB Marks Local Municipality. Quite significantly, the Auditor-General (2020) states that the misalignment between legislation and the practical implementation of intervention failed to restore governance and the disciplines of financial management. More disappointing is that subsequent to

the intervention, Parliament (2021) lists Mamusa Local Municipality as one of the dysfunctional municipalities in the North West province. According to Parliament (2021), the recovery plan imposed as part of the intervention was not successful, and Mamusa Local Municipality continues to have a serious problem of poor financial management and monitoring.

Just like many other municipalities in the North West province, Lekwa-Teemane Local Municipality has been having a persistent problem of leadership instability, non-compliance with legislation, no proper record keeping, lack of monitoring tools and lack of internal controls (Parliamentary Monitoring Group 2019a). These problems are reflected in the many disclaimed audit opinions received by the municipality during the 5 years under review (Auditor-General 2022). The findings also indicate that the intervention failed to lift the Lekwa-Teemane out of the disclaimed audit opinions. Thus, highlighting that Section 139 intervention has failed to strengthen the financial accountability of Lekwa-Teemane Local Municipality.

Ratlou Local Municipality is also identified as one of the many dysfunctional municipalities in the North West province (Moatshe 2021). The dysfunctionality is demonstrated by the municipality's inability to improve its disclaimed audit opinion for the entire 5-year period of the previous administration (Auditor-General 2022). The findings show that even the Section 139 intervention imposed on Ratlou Local Municipality during the 2019/2020 financial year failed to yield positive results. Accordingly, the intervention failed to bring change to the problem of failed municipal financial accountability in this municipality.

Tswaing Local Municipality is also one of the municipalities in the North West province that are totally dysfunctional (Parliamentary Monitoring Group 2021b). Equally, the findings show that the intervention did not assist the municipality to improve its audit outcomes. The findings provide irrefutable evidence that intervention was ineffective in strengthening municipal financial accountability, hence the failure to improve its audit outcomes.

## Free State

Oregon (2022) states that the Auditor-General is concerned with the inaction by political and administrative leadership in the Free State for a deliberate obstruction of municipalities' effective functioning. In particular, the Auditor-General identifies poor financial management disciplines, in-year financial reporting processes and accountability for failing to receive clean audits for 5 years during the previous administration (Oregon 2022). According to the Auditor-General (2019:10), there is a 'total breakdown in controls and poor leadership response towards improving accountability, which were the main causes of further regressions in the Free State'. The results from the municipalities were presented in Table 3.

**TABLE 3:** Free State.

Date of Intervention		
<b>1. Metsimaholo Local Municipality</b>		
Date of Section 139 Intervention	<b>2017/2018</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2018/2019 Qualified</b> with findings (Auditor-General 2020)	
<b>2. Mafube Local Municipality</b>		
Date of Section 139 Intervention	<b>2016–2017</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2017/2018 – Outstanding Audit</b> (Auditor-General 2019)	
<b>3. Masilonyana Local Municipality</b>		
Date of Section 139 Intervention	<b>2018/2019</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2019/2020 – Outstanding Audit</b> (Auditor-General 2021)	
<b>4. Maluti-a-Phofung Local Municipality</b>		
Date of Section 139 Intervention	<b>2018/2019</b>	<b>No Improvement</b>
Audit Outcome for the following year after the intervention	<b>2019/2020- Outstanding Audit</b> (Auditor-General 2021)	
<b>5. Mangaung Metro</b>		
Date of Section 139 Intervention	<b>2019/2020</b>	<b>Notable Improvement</b>
Audit Outcome for the following year after the intervention	<b>2020/2021 – Unqualified</b> with findings (Auditor-General 2022)	

Metsimaholo Local Municipality has been subjected to Section 139 intervention twice. This municipality is notorious for spending R21.7 million on the Oranjeville sports complex, which did not exist except for a fence (Auditor-General 2019). The findings show that the intervention did not help to improve the audit outcome of the Metsimaholo Local Municipality. Equally, the results highlight that the intervention did not strengthen accountability. This result confirms the Parliamentary Monitoring Group's (2021b), assertion that this municipality has also been struggling with regression in audit outcomes and governance oversight, as well as a deterioration of systems of internal controls.

Just like the Metsimaholo Local Municipality, the Mafube Local Municipality was placed under Section 139 intervention twice during the previous administration. The first Section 139 intervention was in the 2016/2017 financial year for struggling to manage its finances for a number of years and subsequently in 2022 because of a court judgement (Parliamentary Monitoring Group 2022b). Since the municipality was placed under intervention, its audit outcomes have not improved. These results indicate that the Section 139 intervention has been ineffective in strengthening accountability.

Masilonyana Local Municipality has had a perennial problem of internal controls, financial management and poor audit outcomes (Parliamentary Monitoring Group 2021c). According to the Parliamentary Monitoring Group (2021c), the last time the municipality submitted annual statements for audits was in 2016/2017. Subsequent to the municipality being placed under intervention, the municipality has not improved its audit outcomes. This lack of improvement in

audit outcomes provides evidence that the Section 139 intervention was ineffective in strengthening accountability.

The Maluti-a Phofung Local Municipality's accountability architecture and related governance have been severely unstable and dysfunctional for a protracted period. The Auditor-General (2022:39) reports, that 'Maluti-a Phofung has also not submitted financial statements for auditing for 4 years'. Similarly, the results of this study indicate that before and after the intervention, the Maluti-a-Phofung Local Municipality's audit outcome did not improve. The inability to improve audit outcomes indicates deficiencies in municipal financial accountability. These results confirm the Auditor-General (2022:56) infers that 'poor audit outcomes in municipalities result from a culture of poor accountability'.

Mangaung Metro, like many other municipalities in the Free State, has demonstrated weak governance and political and administrative leadership. According to the Auditor-General (2021), the Mangaung Metro has been flagged as an ongoing concern over a period of 5 years. Equally, the results of this study show that though there was an improvement after the intervention, the municipality was unable to achieve a clean audit. Once more, the results highlight that the intervention failed to strengthen the accountability of the municipality.

## Summary of the results

The findings do not suggest that the interventions were unnecessary and generally unsuccessful. However, there is solid evidence that Section 139 interventions did not help municipalities to improve their audit outcomes. In addition, the results as observed from the audit outcomes as indicators of change indicate that the Section 139 intervention was ineffective in creating and strengthening conditions to exercise accountability. In this regard, the Section 139 interventions are failing to strengthen the municipal accountability architecture to prevent future accountability failures. Consequently, weak municipal financial accountability weakens the municipality's sustainable and long-term resilience. Inevitably, the municipalities remain at risk of further intervention.

## Conclusion

This study has assessed the efficacy of Section 139 interventions in strengthening municipal accountability. The main aim of this qualitative document analysis was to assess the audit outcome of municipalities in Limpopo Province, North West Province and Free State Province that have been placed under Section 139 intervention. The results from this analysis of this study show that Section 139 interventions have been ineffective in improving audits outcome, which implies that they failed to strengthen municipal accountability.

While related studies indicated the general ineffectiveness of Section 139 interventions, undoubtedly, the present study makes a significant contribution to finding ways of ensuring the overall strategic impact of Section 139 interventions. However, further research is required to investigate the



factors that contribute towards the ineffectiveness of Section 139 interventions. In addition, there is a need for further research to explore how to recalibrate Section 139 to inscribe accountability as one of the fundamental objectives of Section 139 interventions.

## Acknowledgements

### Competing interests

The author declared that they have no financial or personal relationship(s) that may have inappropriately influenced them in writing this article.

### Author's contributions

T.K. is the sole author of this article.

### Funding information

The author received no financial support for the research, authorship, and/or publication of this article.

### Data availability

Data sharing is not applicable to this article as no new data were created or analysed in this study.

### Disclaimer

The views and opinions expressed in this article are those of the author and are the product of professional research. It does not necessarily reflect the official policy or position of any affiliated institution, funder, agency, or that of the publisher. The author are responsible for this article's results, findings, and content.

## References

- Auditor-General of South Africa, 2016, *Consolidated general report on the local government audit outcomes: MFMA-2014-2015*, viewed 04 February 2023, <https://www.agsareports.co.za/wp-content/uploads/2022/09/General-report-on-local-government-audit-outcomes-2014-15.pdf>.
- Auditor-General of South Africa, 2017, *Consolidated general report on the local government audit outcomes: MFMA-2015-2016*, viewed 02 February 2022, from <http://www.agsa.co.za/Reporting/MFMAReports/MFMA2015-2016.aspx>.
- Auditor-General of South Africa, 2018, *Consolidated general report on the local government audit outcomes: MFMA-2016-2017*, viewed 02 February 2022, from <http://www.agsa.co.za/Reporting/MFMAReports/MFMA2016-2017.aspx>.
- Auditor-General of South Africa, 2019a, *Consolidated general report on the local government audit outcomes: MFMA-2014-2015*, viewed 12 October 2022, from <https://www.agsareports.co.za/wp-content/uploads/2022/09/General-report-on-local-government-audit-outcomes-2014-15.pdf>.
- Auditor-General of South Africa, 2020a, *Consolidated general report on the local government audit outcomes: MFMA-2018-2019*, viewed 02 March 2022, from <https://www.agsa.co.za/Reporting/MFMAReports/MFMA2018-2019.aspx>.
- Auditor-General of South Africa, 2021, *Consolidated general report on the local government audit outcomes: MFMA-2019-2020*, viewed 02 March 2022, from <https://www.agsa.co.za/Portals/0/Reports/MFMA/201920/Section%2001%20Executive%20Summary.pdf>.
- Auditor-General of South Africa, 2022, *Consolidated general report on the local government audit outcomes: MFMA-2020-2021*, viewed 02 July 2022, from <https://www.agsa.co.za/Reporting/MFMAReports/MFMA2020-2021.aspx>.
- Bowen, G.A., 2009, 'Document analysis as a qualitative research method', *Qualitative Research Journal* 9(2), 27-40, viewed 04 April 2023, from <https://doi.org/10.3316/QRJ0902027>.
- Braun, V. & Clarke, V., 2013, *Successful qualitative research: A Practical guide for beginners*, viewed 07 May 2023, from <https://uk.sagepub.com/en-gb/eur/successful-qualitative-research/book233059>.
- BusinessTech, 2022, *151 Municipalities in South Africa on the brink of collapse: Treasury*, viewed 12 February 2023, from <https://businesstech.co.za/news/government/627336/151-municipalities-in-south-africa-on-the-brink-of-collapse-treasury/>.
- Chamberlain, L. & Masiangoako, T., 2021, 'Third time lucky? Provincial intervention in the Makana Local Municipality', *South African Law Journal* 138(2), 432-459. <https://doi.org/10.47348/salj/v138/i2a7>
- De Visser, J. & November, J., 2017, 'Overseeing the overseers', *Hague Journal on the Rule of Law* 9(1), 109-133. <https://doi.org/10.1007/s40803-016-0050-x>
- Department of Cooperative Governance and Traditional Affairs, 2023, *Provincial Intervention in Local Government in terms of Section 139 of The Constitution and The Municipal Finance Management Act as of January 2023*, viewed 07 June 2023, from <https://www.cogta.gov.za/index.php/2023/01/27/provincial-intervention-in-local-government-in-terms-of-section-139-of-the-constitution-and-the-municipal-finance-management-act-as-of-january-2023/>.
- Dullah Omar Institute, 2020, 'Courts as a check on provincial interventions: The Makana and Tshwane interventions', *Local Government Bulletin* 15(2), 1-3, viewed 03 March 2022, from <https://dullahomarinate.org.za/multilevel-govt/local-government-bulletin/archives/vol-15-issue-2-june-2020/courts-as-a-check-on-provincial-interventions-the-makana-and-tshwane-interventions>.
- Dullah Omar Institute, 2021, 'What happens to interventions after the local government elections?', *Local Government Bulletin* 16(3), 1-2, viewed 03 March 2021, from <https://dullahomarinate.org.za/multilevel-govt/local-government-bulletin/archives/volume-16-issue-2-september-2021/what-happens-to-interventions-after-the-local-government-elections>.
- Electoral Commission of South Africa, 2021, *Detailed results data: 2021 Municipal elections*, viewed 12 June 2022, from <https://www.elections.org.za/pw/Elections-and-results/Municipal-Elections-2021>.
- Elo, S., Kääriäinen, M., Kanste, O., Pölkki, T., Utriainen, T.K. & Kyngäs, H., 2014, 'Qualitative content analysis: A focus on trustworthiness', *SAGE Open* 4(11), 1-12. <https://doi.org/10.1177/2158244014522633>
- Fang, Z.X. & Fan, H.T., 2011, 'Redundancy of structural systems in the context of structural safety', *Procedia Engineering* 14, 2172-2178. <https://doi.org/10.1016/j.proeng.2011.07.273>
- Gauteng Province: Cooperative Governance and Traditional Affairs, 2021, *Annual Report: 2020-2021*, viewed 07 April 2022, from <https://cmbinary.gauteng.gov.za>.
- Glasser, M.D. & Wright, J., 2020, 'South African municipalities in financial distress: What can be done?', *Law Democracy & Development* 24, 413-441. <https://doi.org/10.17159/2077-4907/2020/idd.v24.17>
- Greffrath, W. & Van Der Waldt, G., 2016, 'Section 139 interventions in South African local government, 1994-2015', *New Contree* 75(7), 135-160. <https://doi.org/10.4102/nc.v75i0.148>
- Griffiths, J., 2020, *The decline and fall: One in five municipalities in a state of collapse*, viewed 08 March 2022, from <https://www.dailymaverick.co.za/opinionista/2020-10-06-the-decline-and-fall-one-in-five-municipalities-in-a-state-of-collapse/>.
- Klingelhöfer, H.E., Erasmus, K. & Teka, M.G., 2016, 'Improving financial oversight of development finance institutions', *African Journal of Public Affairs* 9(2), 103-114, viewed 12 March 2022, from [https://repository.up.ac.za/bitstream/handle/2263/58195/Klingelh%C3%B6fer\\_Improving\\_2016.pdf?sequence=1&isAllowed=y](https://repository.up.ac.za/bitstream/handle/2263/58195/Klingelh%C3%B6fer_Improving_2016.pdf?sequence=1&isAllowed=y).
- Ledger, T., 2019, 'We already have a solution to failing municipalities: It's in the fine print', *Daily Maverick*, 06 October, viewed 02 March 2022, from <https://www.dailymaverick.co.za/opinionista/2019-10-06-we-already-have-a-solution-to-failing-municipalities-its-in-the-fine-print/>.
- Ledger, T. & Rampedi, M., 2019, *Mind the gap: Section 139 interventions in theory and practice - PARI*, Public Affairs Research Institute, viewed 27 February 2022, from <https://pari.org.za/mind-the-gap-section-139-interventions-in-theory-and-practice/>.
- Matebesi, S., 2022, *National government intervention in municipalities likely to increase*, viewed 07 June 2023, from <https://www.iol.co.za/news/politics/opinion/national-government-intervention-in-municipalities-likely-to-increase-83cfa99c-5aa2-499e-96a1-2ab7bfd11567>.
- Mello, D.M., 2018, 'Monitoring and evaluation: The missing link in South African municipalities', *The Journal for Transdisciplinary Research in Southern Africa* 14(1), 1-6. <https://doi.org/10.4102/td.v14i1.409>
- Moatshe, R., 2021, 'Dysfunctional North West municipalities under threat', *IOL*, 10 January, viewed 19 March 2023, from <https://www.iol.co.za/pretoria-news/news/dysfunctional-north-west-municipalities-under-threat-6986a7d8-8ff2-4b8c-b3bf-a880a57ac972>.
- National Council of Province, 2020, *Section 139 interventions: A critical reflection on its application, successes & challenges - The role of the NCOP*, viewed 11 April 2022, from [https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020\\_National\\_Council\\_of\\_Provinces\\_Local\\_Government\\_Week/docs/session5/Section\\_139\\_Interventions\\_A\\_Critical\\_Reflection\\_on\\_its\\_Application\\_Successes\\_and\\_Challenges\\_Hon\\_Dodovu.pdf](https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020_National_Council_of_Provinces_Local_Government_Week/docs/session5/Section_139_Interventions_A_Critical_Reflection_on_its_Application_Successes_and_Challenges_Hon_Dodovu.pdf).
- OECD, 2010, *Glossary of key terms in evaluation and results-based management*, viewed 03 March 2023, from <https://www.oecd.org/dac/evaluation/glossaryofkeytermsinevaluationandresultsbasedmanagement.htm>.
- Oregon, V., 2023, *Not a single Free State municipality scored a clean audit in six consecutive years - Auditor-General*, viewed 14 May 2023, from <https://www.dailymaverick.co.za/article/2023-06-06-not-a-single-free-state-municipality-scored-a-clean-audit-in-six-consecutive-years-auditor-general/>.
- Parliament of the Republic of South Africa, 2020, *Overview of municipalities under section 139 intervention as it relates to service delivery*, viewed 10 March 2022, from [https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020\\_National\\_Council\\_of\\_Provinces\\_Local\\_Government\\_Week/docs/municipalities\\_under\\_Section\\_139\\_intervention\\_as\\_it\\_relates\\_to\\_service\\_delivery.pdf](https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020_National_Council_of_Provinces_Local_Government_Week/docs/municipalities_under_Section_139_intervention_as_it_relates_to_service_delivery.pdf).

- Parliamentary Monitoring Group, 2020, *Section 139 interventions: A critical reflection on its application, success & Challenges (The role of the NCOP)*, viewed n.d., from [https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020\\_National\\_Council\\_of\\_Provinces\\_Local\\_Government\\_Week/docs/session5/Section\\_139\\_Interventions\\_A\\_Critical\\_Reflection\\_on\\_its\\_Application\\_Successes\\_and\\_Challenges\\_Hon\\_Dodovu.pdf](https://www.parliament.gov.za/storage/app/media/Pages/2020/September/02-09-2020_National_Council_of_Provinces_Local_Government_Week/docs/session5/Section_139_Interventions_A_Critical_Reflection_on_its_Application_Successes_and_Challenges_Hon_Dodovu.pdf).
- Parliament of the Republic of South Africa, 2021, *Media statement: Cogta Committee concerned about delays in intervention bill in light of cabinet decision to intervene in 64 dysfunctional municipalities – Parliament of South Africa*, Press Releases, viewed 06 March 2022, from <https://www.parliament.gov.za/press-releases/media-statement-cogta-committee-concerned-about-delays-intervention-bill-light-cabinet-decision-intervene-64-dysfunctional-municipalities>.
- Parliamentary Monitoring Group, 2018, *'Back to basics' and support provided to municipalities: COGTA, treasury, salga and FFC workshop*, PMG, viewed 05 March 2022, from <https://pmg.org.za/committee-meeting/26482/>.
- Parliamentary Monitoring Group, 2019a, *Bojanala district; Lekwa-Teemane & Madibeng: Audit outcomes hearing*, PMG, viewed 12 March 2022, from <https://pmg.org.za/committee-meeting/28872/>.
- Parliamentary Monitoring Group, 2019b, *Interventions in local government: DCOG & national treasury briefings; comparison of interventions strategies in municipalities; MISA induction; with deputy ministers*, PMG, viewed 27 February 2022, from <https://pmg.org.za/committee-meeting/28805/>.
- Parliamentary Monitoring Group, 2020a, *Madibeng local municipality: Engagement with municipality; MEC; AGSA; SALGA; COGTA*, PMG, viewed 18 June 2022, from <https://pmg.org.za/committee-meeting/30945/>.
- Parliamentary Monitoring Group, 2020b, *Section 139 intervention: Emfuleni local municipality; with MEC Gauteng*, PMG, viewed 05 April 2022, from <https://pmg.org.za/committee-meeting/30497/>.
- Parliamentary Monitoring Group, 2020c, *Section 139 municipal interventions in KwaZulu-Natal*, PMG, viewed 08 March 2022, from <https://pmg.org.za/committee-meeting/30423/>.
- Parliamentary Monitoring Group, 2020d, *West rand district municipality: Engagement with municipality, MEC, AGSA, SALGA & DCOG*, PMG, viewed 06 April 2022, from <https://pmg.org.za/committee-meeting/31305/>.
- Parliamentary Monitoring Group, 2021a, *Discussion on process to deal with Masilonyana local municipality investigation as referred by house*, PMG, viewed 03 March 2023, from <https://pmg.org.za/committee-meeting/33462/>.
- Parliamentary Monitoring Group, 2021b, *OR Tambo district municipality section 139 intervention: Engagement with Eastern Cape COGTA MEC*, PMG, viewed 27 February 2022, from <https://pmg.org.za/committee-meeting/33401/>.
- Parliamentary Monitoring Group, 2021c, *Tswaing local municipality section 139 intervention: Committee report*, PMG, viewed 18 February 2023, from <https://pmg.org.za/committee-meeting/33641/>.
- Parliamentary Monitoring Group, 2022a, *2020/21 Local government audit outcomes: AGSA briefing*, PMG, viewed 12 February 2023, from <https://pmg.org.za/committee-meeting/35215/>.
- Parliamentary Monitoring Group, 2022b, *Withdrawal of section 139 interventions: Mafube and Maluti a Phofung local municipalities; state of forensic investigations in municipalities*, PMG, viewed 05 March 2023, from <https://pmg.org.za/committee-meeting/34935/>.
- Premier, Gauteng and Others v Democratic Alliance and Others; All Tshwane Councillors who are Members of the Economic Freedom Fighters and Another v Democratic Alliance and Others; African National Congress v Democratic Alliance and Others [2021] ZACC 34, viewed 13 June 2023, from <https://collections.concourt.org.za/bitstream/handle/20.500.12144/36646/%5bFinal%20Judgment%5d%20CCT%2082-20%20and%20CCT%2091-20%20Premier%20and%20Others%20v%20Democratic%20Alliance%20and%20Others.pdf?sequence=29&isAllowed=y>.
- Premier of Gauteng and the Democratic Alliance, 2020, *The Premier for the Province of Gauteng and Others v Democratic Alliance and Others (Case no 394/2020) ZASCA*, viewed 18 May 2023, from <https://www.saflii.org/za/cases/ZASCA/2020/136.pdf>.
- Reddy, P.S., 2016, 'The politics of service delivery in South Africa: The local government sphere in context', *The Journal for Transdisciplinary Research in Southern Africa* 12(1), 1–8, viewed 08 June 2023, from <https://doi.org/10.4102/td.v12i1.337>
- RSA, *Constitution of the Republic of South Africa Act 107 of 1996*, viewed 27 February 2022, from <https://www.justice.gov.za/legislation/constitution/saconstitution-web-eng.pdf>.
- RSA, *Local government: Municipal Finance Management Act No 56 of 2003*, viewed 27 February 2022, from <https://www.gov.za/documents/local-government-municipal-finance-management-act-0>.
- Saba, A., 2020, 'The system to save failed councils needs a significant overhaul', *Mail & Guardian*, 15 November, viewed 02 March 2022, from <https://mg.co.za/news/2020-11-15-the-system-to-save-failed-councils-needs-a-significant-overhaul/>.
- Schillemans, T., 2010, 'Redundant accountability: The joint impact of horizontal and vertical accountability on autonomous agencies', *Public Administration Quarterly* 34(3), 300–337. <https://doi.org/10.2307/41288351>
- Selepe, M.M., 2022, 'An overview of poor financial reporting and lack of accountability within the South African local government', *International Journal of Social Science Research and Review* 5(12), 727–737. <https://doi.org/10.47814/ijssr.v5i12.1135>
- South African Local Government Association, 2020, *Municipal support and intervention framework*, viewed 02 March 2022, from <http://www.salga.co.za/event/nma20/documents/LG%20Publications/SALGA%20%20Framework%20for%20Municipal%20Support%20and%20Intervention.pdf>.
- Sterbenz, J.P.G., Hutchison, D., Etinkaya, E.K.C., Jabbar, A., Rohrer, J.P., Scholler, M. et al., 2014, 'Redundancy, diversity, and connectivity to achieve multilevel network resilience, survivability, and disruption tolerance invited paper', *Telecommunication Systems* 56(1), 17–31. <https://doi.org/10.1007/s11235-013-9816-9>
- Toxopeüs, M., 2019, *Municipalities III: Assessing section 139 intervention in local government. Are provinces doing too little or too much?* Helen Suzman Foundation, viewed 04 March 2022, from <https://hsf.org.za/publications/hsf-briefs/municipalities-iii-assessing-provincial-intervention-in-local-government-are-provinces-doing-too-little-or-too-much>.
- Ülkemen, S. & Gül, Z., 2012. 'Bureaucratic redundancy theory (BRT) and its application to intelligence services in Turkey', *Polis Bilimleri Dergisi* 14(2), 34–50.