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BUILDING PUBLIC SECTOR COMPETITIVENESS THROUGH SOUND AND RESILIENT INTERNAL SYSTEMS: A CASE OF ZIMBABWE¹

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ABSTRACT

Building internal control systems of an organization is vital for resource utilization, accountability and its competitiveness. Public sector supply chains play an important role in service delivery of goods and services to the general public. There is need for strong internal systems in the public sector because they are funded from taxpayers' money. Countries with intact public sector management systems progressively develop toward equality and attainment of Sustainable Development Goals. This was a case of the Public Sector Supply Chain Management in Zimbabwe. An exploratory research design was adopted. Qualitative and quantitative instrumentation were used. The target population were consumers (3574) of goods and services from Health Sector Supply Chains, Water Supply Chains and Agrisupply Chains. A sample size of 347 was used for representativeness. Both random and purposive sampling techniques were used. The study found out that the internal environment of public sector supply chains was prone to abuse from external political forces which disrupted the normal functioning of systems leading to opportunistic moments of abuse by insiders. The study recommends a change in political culture and strong commitment from politicians to improve operational efficiency of public sector supply chains.

Keywords: Internal Control Systems Public Sector Accountability Efficiency Resource Utilization

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INTRODUCTION

Public Sector service delivery is dependent on sound and resilient internal systems that curb fraud, corruption and promote desired cultural values. Effective and tight control systems help in building a culture that promotes desired competencies, attitudes, skills, level of service delivery, transparency and accountability within the public sector. Zimbabwe public sector service delivery is under severe attacks from numerous critics who felt taxpayers were being short-changed due to poor service delivery. On the other hand, those driving the public sector service delivery always appear in the media indicating that things were in the right track against audit reports which suggest otherwise. This is indicative of a lack of understanding in the objectives of public sector supply chain management and importance of sound and resilient internal control systems. In order to explore the above phenomenon, this study employed The McKinsey 7S Framework commonly viewed as one of the best strategic tools to promote accountability, efficiency and effectiveness within organizations. Thus, the purpose of this paper is to highlight how adoption of the McKinsey 7S Framework may contribute to an objective evaluation of how processes and activities could be aligned in order to build sound and resilient internal systems not porous to abuse by insiders at the expense of the other stakeholders. The paper gives the background to the problem, Statement of the Problem, theoretical perspectives, research methodology, discussions, findings and recommendations.

Background to the study

Transparency International Zimbabwe (2021:4), confirms that “the economic crisis, political instability and rampant corruption that has engulfed the country since early 2000 has led to a significant decline in the status and quality of health care in Zimbabwe. Kidia, (2018:1) argued that Zimbabwe in the 1980s, “had a thriving teaching hospital network, a strong primary healthcare system and a motivated, highly trained health workforce” in the whole of Sub-Saharan Africa. Since the studies by Moyo (1997) and Nhapi (2009), the problem of water supply in Harare City has not been resolved, with many residents failing to access clean and safe water for domestic consumption. This has become a permanent problem in Harare, particularly in the Mabvuku-Tafara suburbs that are situated on high ground in Harare. In another study, Goto and Tagwira (2020: 1) pointed out that “poor water service delivery is a major characteristic of most developing countries especially in Sub Saharan Africa. The high morbidity and mortality rates and inci-

dence of people contracting waterborne diseases in Zimbabwe is of major concern”. In Agriculture, Zimbabwe used to be the ‘bread-basket of Africa’ in the 1980s, but today several families in both rural and urban areas were failing to have decent meals on the table. The cited challenges contradict the Statutory Instrument 144 of 2019,(Chapter. 22:11), Public Finance Management (Treasury Instructions) Section 16, on Principles that must guide Public Finance Management, among others, stipulated that “transparency and accountability in financial matters from all government ministries, departments and agencies must make clear what has been done and why it has been done and expenditure must be directed towards the development of Zimbabwe, and special provision must be made for marginalized groups and areas”.

Increase in scandals and heightened negative perceptions on public service delivery has led to a global acceptance that corporate governance practices were important for survival of world governments’ economies. Some of the cited causes of poor public sector supply chains performance included lack of accountability, conflict of interest, policy dilemmas and political patronage that led to corruption. If the public sector supply chain entities were driven by political patronage, then that created administrative challenges. Access to water, sanitation and healthcare were and are still considered basic rights. To a large extent, these services are public goods and government intervention may be necessary, (Ofori- Mensah, 2017). International best the emphasis is on quality, affordability, transparency, timely delivery and creation of customer value at all times. In some parts of the world such as The United States of America, United Kingdom and Germany, citizens knew their rights and could sue local authorities or their central governments in the event of erratic service delivery. Continentally, Africa as a whole has pockets of countries such as South Africa, Rwanda and Morocco that did record an improvement in their governance of PSSCs. In Zimbabwe, much still needs to be done. The Transparency International has ranked Zimbabwe at 160th out of 175 countries on its index which measures public perceptions on corruption, (mgaf-rica.com/article/2019-07-19-zimbabwe, and retrieved 20/10/2019).

The tender scams, perceived or real, seem to be breeding a culture of mistrust from the intended beneficiaries. No medication, no clean water, no collection of garbage in the central business district and residential areas. All these led to deplorable standard of living among many needy people. Against this background, the study sought to establish whether good corporate governance principles were

being applied so as to improve the livelihoods of citizens as was obtained in The United Kingdom and South Africa among other developed countries of the world.

Research Objectives:

- a. To explore how sound and resilient internal control systems may result in public sector competitiveness.
- b. To highlight the role of public sector supply chain management in driving competitive advantage in public service delivery in society.
- c. To establish why porous internal control systems may be abused by insiders.

Research Questions:

- a. How can sound and resilient internal control systems result in public sector competitiveness?
- b. How can public sector supply chain management lead to competitive advantage in public sector service delivery?
- c. Why are porous internal control systems subject to financial abuse by insiders?

Statement of the Problem

Globally, leadership in public sector supply chains is responsible for evolving cost effective strategies to ensure that citizens get quality service delivery in all basic essential services such as food and water, education and health. Due diligence has to be practiced when configuring public sector supply chains as they are the primary modal conduit for interaction with citizens. In the developed parts of the world, especially Europe, America and some Asian countries, citizens are viewed as customers of the State with clearly written service charters that empower citizens to claim their rights or even sue the government for failure to provide the much needed services. Bratton, et al, (2019) point out that many of the advanced capitalist democracies introduced competitiveness in service delivery through liberalization and privatization. In Zimbabwe, citizens' perceptions on the quality of public sector service offered from those parts of the world is used as a benchmark for measuring public sector supply chains performance. For this reason, van de Walle (2018) stated that citizens' satisfaction with service delivery emphasizes their reflection not only on their actual experiences but also expectations. Good governance was key to the effective and efficient public sector service delivery. Bratton, et al, (2019), benchmarked public sector service delivery as below the service levels in the private sector. The same scholars further alluded to the fact that even though African governments inherited a set of formal structures that

were rather “functional and efficient” from their former colonial masters, the centralized system they adopted remained ‘suspended in mid-air’ without reaching the society. Hence the African governments had to open up space and decentralized services through decongesting the central point which was central government to various states, provinces or districts so that citizens were able to access the much needed services such as health, water, education. But the policy formulation remained the jurisdiction of the central government. However, the African governments faced numerous challenges in trying to meet the needs of the citizens. That led to a realization that African governments were incapacitated in addressing the daily needs of ordinary citizens leading to policy makers subcontracting essential public services to non-governmental organizations, private companies or even public –private partnerships. All these models have their own flaws in the execution of public sector supply chains strategies. This implied failure to supply essential services raised a big issue about utility of the Agency Theory, Stakeholder Theory and Institutional Theory.

The constitution of Zimbabwe Amendment (No.20) Act of 2013, Sections 75-77 qualify the rights “to basic education, health care services, sufficient food and safe, clean and portable water of all citizens in which the state has to take reasonable legislative and other measures, within the limits of the resources available to it, to achieve the progressive realization of these rights”. The afore stated rights defined the specific standards to which all public sector supply chains in the country should adhere to in order to improve quality of life. The 2016 Auditor General Report of Zimbabwe decries that although the basic right to education, health and clean potable water was enshrined in Zimbabwe's Constitution (sections 75-77), this was still a dream to be realized for many Zimbabweans. The 2018 Auditor General's Report pointed to the same flaws in public sector supply chain management as evidenced by the following reports from various media:

“Chivhu hospital officials under investigation for fraud- Eight officials at the Chivhu General Hospital are reportedly under investigation for fraud, after it emerged that they flouted tender procedures and inflated financial quotations. A report by the Herald newspaper said that the scam centers on a \$2.5 million payment from the national Treasury in 2011 that was meant for a rehabilitation Programme. But an audit team from the Ministry of Health and Child Care has since reportedly exposed that some of the figures quoted by the hospital were inflated by 700% before the financial injection.” (www.zimbabwesituation.com. Re-

trieved 18/7/2019); “City of Harare \$32m tender scam trial kicks off -former Harare town clerk yesterday appeared at the High Court charged alongside City of Harare waste water manager and director for Harare Water together with some city councilors on allegations of abuse of office involving more than \$32 million after they allegedly awarded tenders to companies that did not participate in the bidding process”. (Newsday, February 6, 2018); ‘Procurement, Fraud and Corruption’- (Newsday, 6 October, 2012, p.2), “Net One losses millions in Procurement Scams”- (The Zimbabwean Daily, 11 February 2016, 8) and “Government bans golden handshakes”- (The Herald, 2 June, 2016, 4). “Zimbabwe doctors say patients dying due to drug, equipment shortages- doctors said on Wednesday that patients in Zimbabwe’s biggest state hospital were dying due to a lack of medicines and basic supplies, brought on by a cash crunch that has crippled the economy”, (www.reuters.com, retrieved 18/7/2019). All these articles depicted unethical practices in public sector supply chains whose major risk was failure to supply the desired level of service delivery to the ordinary citizens as well as acute decline in economic development. This also posed the risk of marginalizing citizens.

Corporate Governance in Public Sector Supply Chains

Corporate governance in public sector supply chain management has been recognized as being key to effective and efficient public sector service delivery transcending all other “dimension of public resource management such as taxpayer management, fiscal forecasting, budget credibility and central budget planning”, (Cole, 2015: 2). The performance of public sector supply chains has a bearing on the quality of life in society. The manner in which Public Sector Supply Chains (PSSCs) are managed affect positively or otherwise the socio-economic development trajectory of a society. Globalization has proffered an opportunity to make comparison of how other civilizations have managed to develop sound public health care, water and agrisupply chains that meet the needs of their citizens at the least possible cost. The present study was inspired by a growing concern over the increased non-availability of water to residential areas, challenges in accessing low cost health care services in public institutions and scanty food resources by most people especially those in the low-income bracket in Harare, Zimbabwe. The researchers strongly believed that some forms of deprivation could be addressed if public sector supply chains were managed using insights depicted in corporate governance tenets of accountability, responsibility, integrity and transparency among other key aspects to curb unethical practices in public procurement in order to improve operational efficiency. Zimbabwe followed the Westminster model or

systems of local governance that originated in Britain as a political and administrative management style between 1980 and 1987. The adoption of the presidential system in 1987 coupled with new National Constitution, The Constitution Amendment (No.20) of 2013 meant a slight deviation from how local authorities were to relate to the central government. The accountability of public sector services depended on the cabinet minister who would remain answerable to the President. At the helm was the presidium, followed by the Cabinet of Ministers, then the two houses of Senate and Assembly and local government. The local government comprised of ten provinces headed each by a Provincial Affairs State Minister, followed by all the supportive structures. There were fifty-five districts and one thousand two hundred Wards in the country. Public goods and services were to flow from the central government until they reach the citizens at grassroots. Countries where the model has been in use included Australia, Ireland, Canada, New Zealand and the Commonwealth countries. Rhodes, Wanna and Weller (2009) cited in Dommett, et al, (2016:5) stated that the “Westminster model was characterized by a centralized political system, a nonpartisan public bureaucracy and accountability that was exercised through ministerial authority within the framework of collective cabinet responsibility”. As a former colony of Britain, Zimbabwe inherited such a structure and system in its governance systems. The model was adopted because of its appealing to improve management and service delivery in the public sector which meant to build confidence amongst all stakeholders. Over the years the government came up with various initiatives to improve the service delivery in the public sector such as the Integrated Public Finance Management System (IPMS), integrated Results Based Management (RBM), New Public Management (Chigudu, 2014). All these initiatives were aimed at maximum resource utilization for improved serviced delivery. Westminster model brought the agencification of government ministries, the question of institutional rules or laws and the interests of all stakeholders into debate even though there were pertinent criticisms against this model such as being insensitive to the needs of customers and being too bureaucratic (ibid,2014).

Theoretical Perspectives

1.1Mckinsey 7S Model and Public Sector Supply Chain Management

PSSC Management focuses more on the internal operations of the public sector organizations for them to provide seamless goods and services and the most appropriate tool to improve strategic planning and implementation is to employ Mckinsey 7S Framework (1980). Gechkova and Kaleeva, (2018:1), maintained

that “The McKinsey 7S framework is based on seven fundamental for each organization areas – strategy, structure, systems, skills, staff, style and shared values. Designed on these elements, it fully outlines every aspect with which the organization is dealing in its daily activities and in the long term period. Providing an insight in these factors the model is successfully combined with other tools and mechanisms in achieving prosperity”. Precisely The Mckinsey 7S tool is used to analyze a company’s organizational design.

Bismarck and Kofi (2018: 3) hinted that it is also important to note that using The Mckinsey 7S Framework tool “with special attention to organizational culture will bring success, development and growth to the organization since the rationale behind such assessment is to evaluate the existing standards and performance of the organization”. As shown in the Figure 1.1 below, shared values are at the center indicating that once a goal has been changed, it triggers the necessity to align all other elements to synchronize with the center so that the desired performance is realized leading to expected output and outcome. Structure refers to the organogram, organizational structure and chain of command showing accountability relationships in the entire organization. Strategy constitute the formulated plans and policies meant to achieve the objectives of the organization Systems refer to in-built mechanisms meant to enhance processes and procedures within the organization giving free flow of information to encourage decision making. Skills refer to capabilities and competencies from employees that help to promote work or activities in order to achieve the organizational objectives. Style implies leadership forms or type of management style that influences how things are done in the organization. Staff imbues talent promotion and management in employees for organizational competitiveness. It also touches on the staff-ness of the employees –their attitude and inclination to work. Shared values form the core as cultural values radiate from there to all other elements. The Mckinsey 7S Framework is applied from top to bottom determining the desired level for operational efficiency. Then decisions are made as to where and what changes to be made in line with the desired course of action. A close analysis is done to qualify changes and provide the necessary evaluation and resources. This model is most suitable for long term decisions like the ones required in PSSC Management as the planning is for the present into the long-term future.

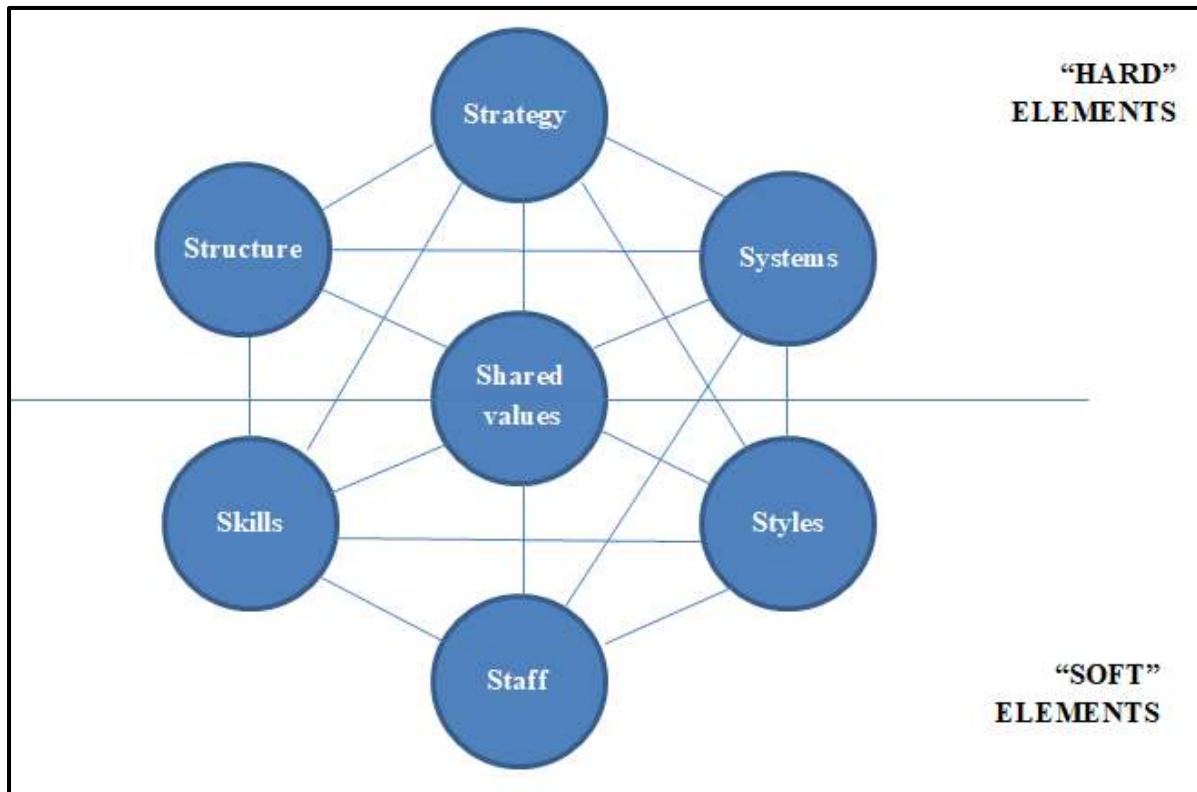


Figure 1: The McKinsey 7S Framework

Source: Gechkova and Kaleeva, 2018

1.2 Committee of Sponsoring Organizations of the Treadway Commission Internal Control-Integrated Framework (COSO), 2013

In order to improve internal control systems in an organization, the COSO Framework becomes a tool to rely on. “COSO’s Internal Control –Integrated enables organization to effectively and efficiently develop system of internal control that adopt to changing business and operating environments, mitigate risk to acceptable levels, and support sound decision making and governance of the organization”, (Mahsina, Poniwati and Hidayati, 2016:3). This entailed a critical review of policies, standard operating procedures and regulations as well as developing a good organizational culture. Major tenets in the internal control systems include operations that to continually assess performance goals and securing the best on asset management against fraud thereby encouraging the organization to focus on effectiveness

According to Mahsina, Poniwati and Hidayati (2016:3), The COSO Framework embodies “five elements namely control environment, risk assessment, control activities, information and communication and monitoring activities”. This is best depicted by the COSO Cube Below:

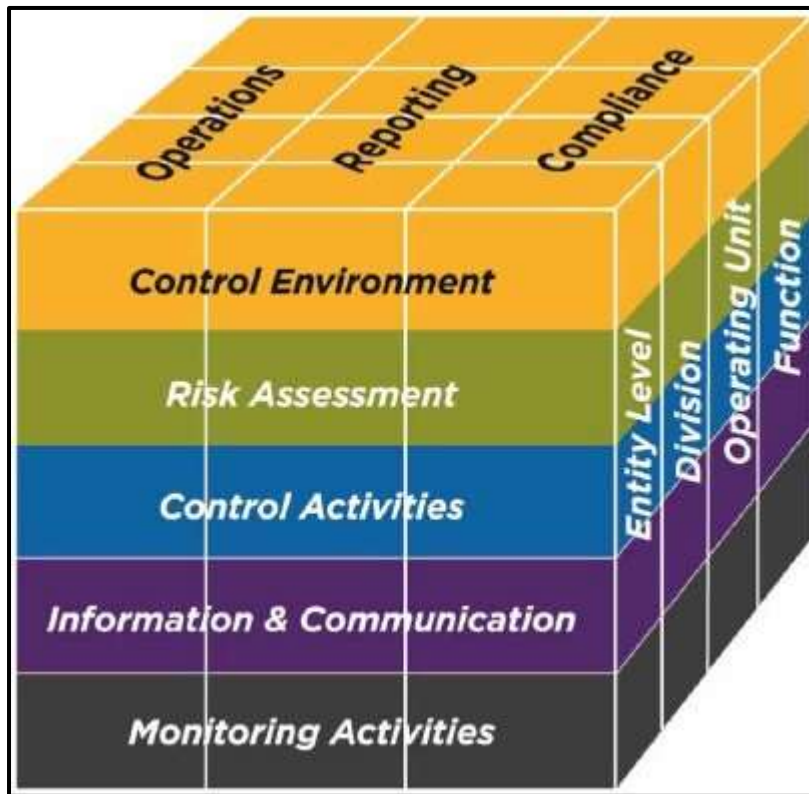


Figure 2.2: Internal Control—Integrated Framework

Source: Committee of Sponsoring Organizations of the Treadway Commission (COSO), 2013.

The COSO Framework deals first with the Control Environment in order to enhance good governance and reduce corruption in public sector supply chains. The COSO Framework (2013) is explained as follows: “The control environment emphasizes the importance of well pronounced “ethical values, organizational structure, commitment to employing competent employees and sound human resources policies”, (Martens and Rittenberg, 2020:13), if efficiency and effectiveness were to be attained. Once this stage is done, the risk assessment activity would follow to help strategists to analyze potential risks posed by internal and external changes, (ibid:2020). The clear setting of objectives to align with business goals is critical so as to be able to conduct a risk assessment and mitigatory process. The third aspect would be to work on systems that form the bedrock of control activities such as authorizations and approvals of payments or tasks within the company, use of verification codes, stock taking, reconciliations and business performance reviews. These standard operating processes and procedures aim to minimize fraudulent activities and unethical practices by employees in the organiza-

tion. The fourth aspect would be to enhance information and communication systems in order for the organization to make informed decisions. There is need to conduct research always to ascertain the exact needs of the internal customers or employees and those of outside stakeholders in order to develop a proper system that meets their expectations. Lastly the COSO framework emphasizes the need to have a solid monitoring of internal control systems, evaluating their usefulness and improving on any weaknesses identified. This COSO Framework is really important for dependable public sector supply chains in society as it tries to provide an enabling environment for corporate governance principles to be applied.

1.2.1 Fraud Diamond Theory, 2004

As cited in Mansor (2015: 5), Wolfe and Hermanson (2004), contended that “corporate fraud was not possible without people who have the abilities to commit fraud. These abilities are the nature of individuals to commit fraud, which encourages and push them to seek opportunities and use them. A fraudster must have good abilities to recognize these opportunities so that he/she can carry out fraud tactics appropriately”. This led them to add a fourth element to the FTT to come up with the Fraud Diamond Theory (FDT). Dorminey, et al. (2012) cited in Desai (2020:3) postulated that “ the essential traits thought necessary for committing fraud, especially for large sums over long periods of time, include a combination of intelligence, position, ego, and the ability to deal well with stress”. Thus the FDT provided insights into how and why certain kinds of fraud could be committed in Public Sector as elements involved possessed certain features that helped them to commit such crimes. Figure 2.2 below gives four aspects in the FDT.

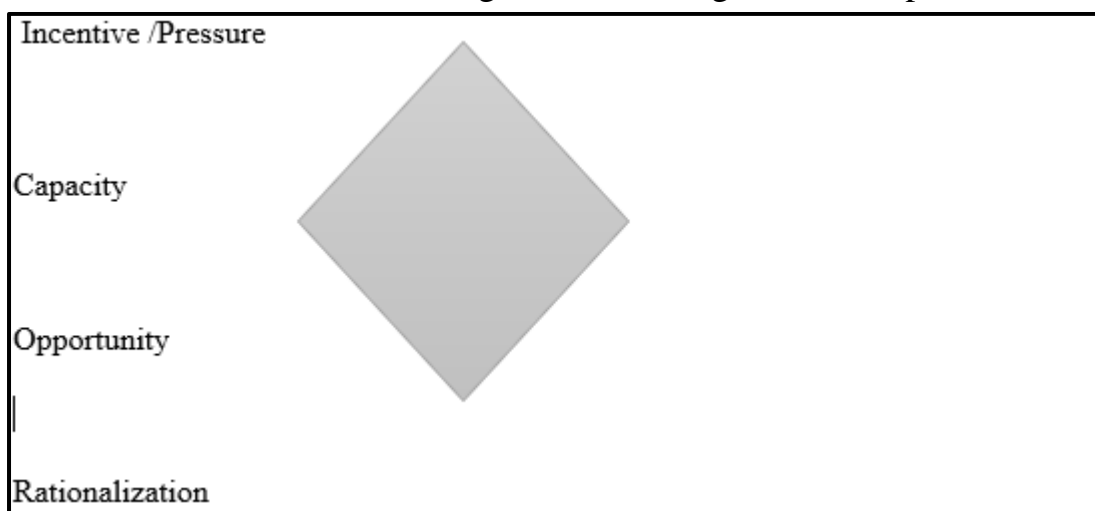


Figure 2.3: Fraud Diamond Triangle, 2004

Source: Wolfe and Hermanson (2004)

Kassem and Higson (2012) in explain the FDT further noted that there were certain conditions that would precipitate into fraud namely ‘Official position and/or function within the organization, capacity to understand and/or utilize the accounting systems and weaknesses in the organization’s internal controls, the belief that he/she will not be detected or if caught he/she will come out easily and the ability to deal with great stress that arises in a good environment when he/she does bad deeds.’ The FDT clearly points out that it is people inside an organization who know the system that eventually abuse it. It validates the Pareto Principle (80/20 Rule) developed in 1896 that 80% of the crimes were committed by insiders who knew the system and 20% by outsiders to the organization.

The Agency Theory

Daly (2015, p.3) explained that The Agency theory “describes the relationship between one parties called the Principal who delegates work to another, called the Agent. It explains their differences in behavior or decisions by noting that the two parties often have different goals and, independent of their respective goals, may have different attitudes toward risk”. In the above relationship the Principal delegates or hires an Agent to perform work on their behalf in accordance with defined parameters. The risk of aligning to the goals of the Principal by the Agent often created conflict and who should be responsible for the risk resulted in a clash between the two. Namazi (2013, p. 41), points out that “the principal has invested in the firm, and has delegated the responsibility of the decision making to the agent. The agent exerts his/her services based upon pre-specified contractual agreements. Since the agent is motivated primarily by his/her self-interest, he may select actions which would jeopardize the principal's benefits. To prevent the agent from performing contrary to the principal, a suitable control mechanism must be established”. In essence this theory encouraged the setting up of control mechanism and tools to deal with risk management issues between the Principal and Agent. It encourages strategic thinking and planning in such a way that leaders should be able to see things coming and take necessary steps before they paralyze the entire system. Leaders in a way were to develop vision, values and purpose of various government departments such that whoever is entrusted with the duties to perform would do exactly as required.

RESEARCH METHODOLOGY

The study was guided by three main research questions in a case study of public sector service delivery in Zimbabwe:

- a. How can sound and resilient internal control systems result in public sector competitiveness?
- b. How can public sector supply chain management lead to competitive advantage in public sector service delivery?
- c. Why are porous internal control systems subject to financial abuse by insiders?

An exploratory research design was used because it provided an opportunity to explore issues in depth leading to discovery of insights (Bohari, et al, 2019) and it also provided flexibility in data collection, (Stebbins, 2001). The researchers adopted the Kothari's (1988) view that every research design ought to show the sampling design methods for participants to be involved in the study. This included observational design that related to conditions under which the observations were made, statistical design on how many items or participants were included in the study for representativeness and the operational design showing how sampling, statistical and observational designs were carried out. The study was carried out between 2017 and 2021, a period of four years and was self-funded. Both quantitative and qualitative instrumentation were used. The researchers adopted and adapted the questionnaire instrument that was developed by Jenks (1967) to measure marginalization in society. The same instrument was later on used in similar studies done in Croatia by Siljeg, et al, (2016), New Zealand (Nel and Stevenson, 2011), and Canada (Conradson and Pawson, 2009). Since the research instrument was used with great success in those countries which saw them improving their public sector supply chains policies and service delivery, then the elements of validity, factor analysis and reliability were presumed to be inherent in the instrument. The researchers also conducted a Cronbach Alpha's Test on the questionnaire items and that yielded a result of $0.90 \leq 0.95$ which translate to internal validity of between 90% and 95% which was favorable (Taber, 2017). Besides the questions on bio data of respondents, only eight closed-ended questions designed along the Likert scale model were tested using Cronbach's Alpha Test. The structured questionnaire had equal number of closed and open ended questions to ensure a balance of both qualitative and quantitative items. Respondents chose what they felt and thought were the most appropriate responses from closed-ended questions. Similarly, open-ended questions allowed respondents to

share their inner thoughts freely in their own words in terms of challenges, criticisms or opinions without being restricted. The questionnaires were designed to cover ten aspects namely: transparency, accountability, responsibility, integrity, accessibility, education, demographics, and cost of service delivery, marginalization and general recommendations. Due to challenges posed by the Coronavirus (Covid19) that erupted in November 2019, restrictions made it impossible to physically distribute questionnaires and face-to-face interviews, hence data was collected through electronically distributed questionnaires via emails and the [smartsurvey.com](https://www.smartsurvey.com) to respondents. Telephonic interviews were also conducted. A sample size of 347 was determined using the Raosoft Sample Size Calculator based on Confidence level of 95%, Confidence Interval, 5%, Population, 3574 and percentage of 50%. Qualitative data analysis was processed and analyzed through ATLAS.ti9. Quantitative data was analyzed through SPSS. Since the study involved human beings as respondents or subjects, due ethical research processes were undertaken. Prior consent was sought from respondents. The researchers designed a letter of consent for respondents which they had to sign and were notified of their rights to withdraw from the study along the way if they wished to do so. Also confidentiality and anonymity of respondents were guaranteed. Primary data collected were presented in the author's own words in order that respondents' responses could not be directly linked to anyone individual. All empirical sources did not identify the informants' names and affiliated institutions. Only codes and dates were cited as references.

Discussions and Findings

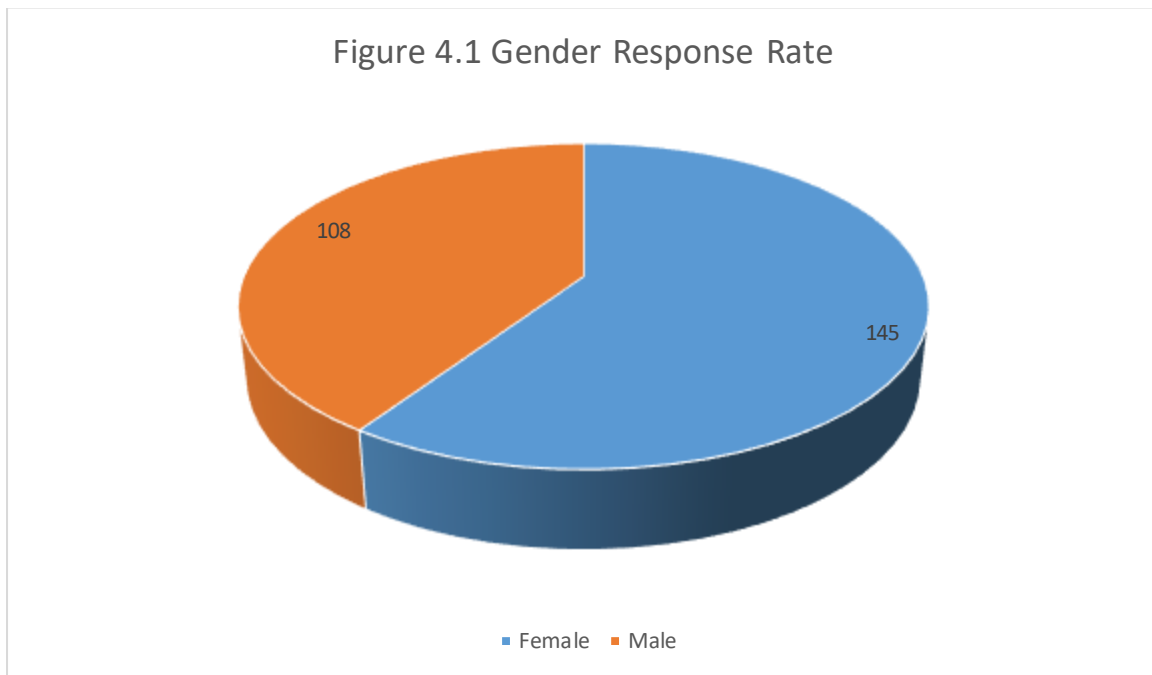
The cumulative response rate was 240 from questionnaires and 13 from interviews conducted against a sample size of 347 determined by a proportional stratification calculation formula that determined proportionate sample representation from each group. Much detail is obtained from

Response Rate

From the questionnaires, completed were 240 from all three case studies out of 333 participants. Successful interviews were 13 out of 14 scheduled. Giving a total of 253 ($n=253$), a 72.9% response rate. The study population was 3574 and the sample size was 347. 240 responses from the [smartsurvey.com](https://www.smartsurvey.com) and email platforms were retrieved. They were usable representing 69.2% of the sample size. For interviews, all 13 responses were considered, representing 3.7% of the sample population. No reasons were given by participants who did not take part in the [smart.survey.com](https://www.smart.survey.com) or by one interviewee whose phone was no longer reachable.

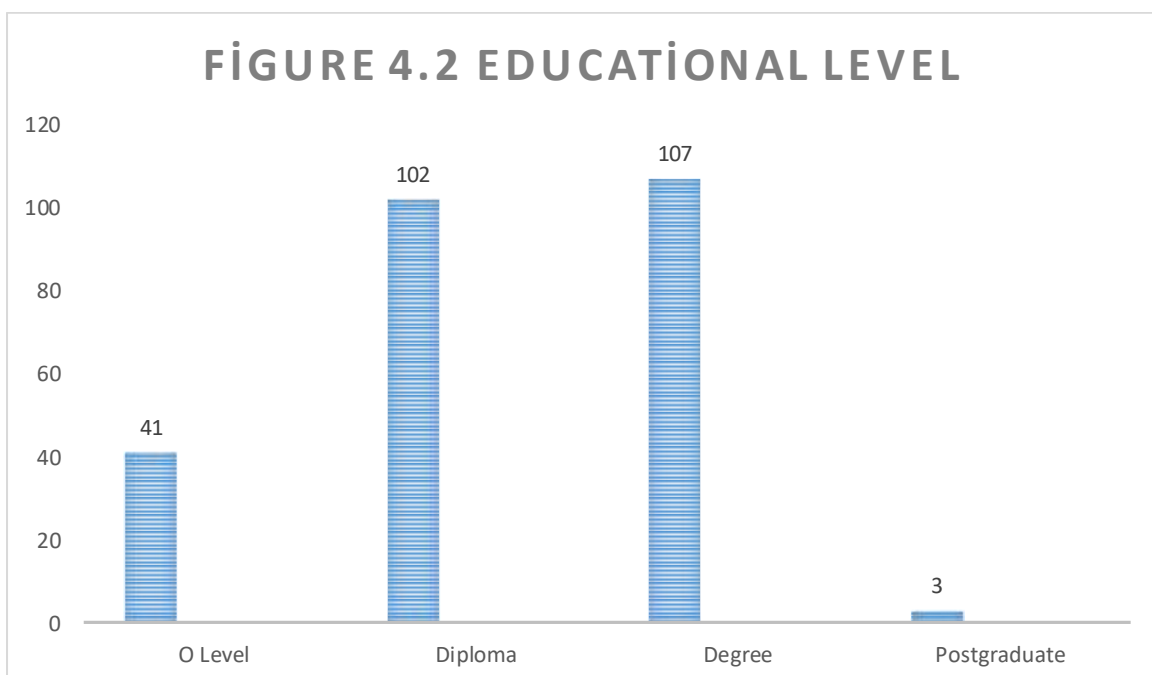
Gender Response Rate

The following was the gender response rate for this study.



The above Figure 4.1 shows that 108 male respondents who took part in the study as compared to 145 female respondents. This points a gender balanced research whose findings help policy-makers to make sound decisions for the development of society.

Educational Level



The above Figure 4.2 Educational level showed that 41 respondents had Ordinary (“O”) Level qualification, 102 had Diplomas, 87 possessed degrees and only 3 had postgraduate qualifications and this proves the validity and credibility of sources.

Period stayed in the area

Table 4.1 Period stayed in the Area

Period Stayed in the Area	Number of Respondents	Percentage%
0-5 years	35	13.83
6-10 years	22	8.7
11-15 years	54	21.34
16+ years	142	56.13
Total	253	100%

The above Table 4.1 Period stayed in the area gives statistical information on years stayed in a particular area which help to give a comparative analysis of service delivery by the respondents in order to evaluate uniformity and consistency. This would be indicative of how respondents viewed internal control systems and ethics of employees in the public sector.

How do you rate quality of public service delivery in Zimbabwe?

Sentimental Analysis

The following Table 4.2 showed the distribution of the sentiments of the 13 interviewees.

Table 4.1: Sentimental Analysis

	Health Gr=97	Water supply chains Gr=80	Agri Gr=39	Totals
○ Negative Gr=80	34	31	15	80
○ Neutral Gr=29	13	6	10	29
○ Positive Gr=38	17	18	3	38
Totals	64	55	28	147

The Table 4.2 above showed that from the interview transcripts analyzed, there were eighty negative comments. This meant quality of public service delivery was

not more pronounced in public sector supply chains as was expected by the respondents in the study. Twenty-nine comments were neutral suggesting not to show either way and thirty-eight were positive to suggest satisfaction with service delivery. Since the majority were negative and some chose to be neutral, this could point out to the need to improve quality of services in public sector supply chains. From the quantitative data analyzed, the following results were revealed for the same question as is above:

Table 4.2 Quality of Service Delivery in the Public sector

Variable	Number of Respondents	Percentage
Poor	156	65
Average	44	18.3
Good	29	12.1
Excellent	11	4.6
Total	240	100%

The above Table 4.2, shows that 156 respondents (65%) indicated that the quality of services rendered in the areas of water, health and agrisupply services were poor. 44 respondents (18.3%) were of the view that the quality of services were on average. 29 respondents (12.1%) stated that the quality of services was good and 11 respondents registered a feeling that they were excellent. Combining the percentage results of poor and average variables gives a total of 83.3%, giving a fair conclusion that there was great dissatisfaction with the quality of service delivery. This highlights the challenges of the Agent Theory where the Central Government entrust its departments to provide goods and services to the citizens. In this case, since the Central Government micromanages its departments through excessive political interference, as noted by interviewee 3 below, some observant and cunning employees will look for loopholes created by such malpractices and unethically abuse resources:

I have observed this over the years, powerful politicians walk into these government offices in the name of having liberated the country from the thongs of colonial rule, then give instructions for certain things to be done without following the proper procedures. Insiders abide out of fear and opportunistic chances to benefit from the chaos. It appears as if once goods have been released without the proper

procedures, some end up inflating the figures or amounts and that is the information published in the media...we end up having hiccups in the service delivery... (Interviewee 3).

The Central Government by looking at the reports submitted, assume services were rendered and goods were delivered, but the beneficiaries yell of shortages and deterioration in the quality of services.

Interview 9 gave a perception that if not addressed public sector service delivery will remain a topical issue:

Those appointed to run the various government departments are qualified and adhere to the given Code of Conduct. They follow laid down procedures and processes, but forces from outside dictate what is to be done, how things should happen and who should get what, when and where. This breeds a challenge of seeding toxic attitudes among employees who end up being manipulating the system. There is intense pressure for people to work in the public sector despite low salaries as most its employees were seen driving good cars, living in good houses...there are certain benefits not written down...

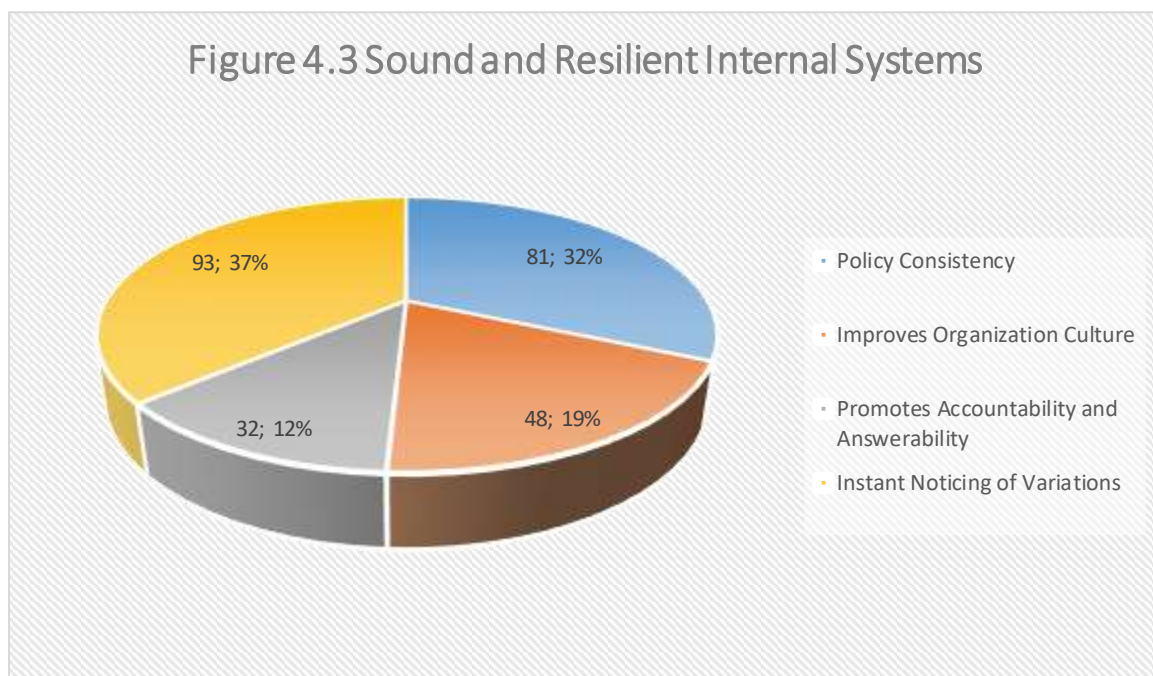
As noted in The Fraud Diamond Theory above, the above description points to a length study of the system by employees and eventually as noted by Kassem and Higson (2012), certain conditions in the organization breed unethical practices that lead to abuse of the system. Employees would have justification for their actions and felt shielded by the powerful figures in society. This shows that if internal process systems were porous, then all sorts abuses from within and outside would result in poor service delivery.

How can sound and resilient internal control systems result in public sector competitiveness?

The following Figure 4.3 shows various responses for the above question:

Eighty-one respondents (32%) indicated that sound and resilient internal systems help in maintaining policy consistency. Policy inconsistency leads to abuse of systems as insiders take advantage of the transition phase to new policy to corruptly enrich themselves as they feel audit reports may not unearth the scams. Even if unearthed, new policy in force may again be used as a shield and all blame given to old policy. The staff-ness or attitude of employees, as noted by McKinsey 7 S Framework, was important for policy consistency. Strategic thinking and planning help to enhance insights into possible policy shortfall before implementing it to mitigate against possible risks. Ninety-eight respondents (37%) were of the view that sound and resilient internal systems improve organizational culture.

Positive culture in the public sector is the bedrock for gaining competitive advantage. Thirty-two respondents (12%) indicated that sound and resilient internal systems promote accountability and answerability in an organization. As noted by the COSO Framework (2013) that the control environment emphasized the importance of well pronounced ethical values, organizational structure, commitment to employing competent employees and sound human resources policies. All these lead to an organization that values accountability and answerability aspects in its systems leading to efficiency and effectiveness (Martens and Rittenberg, 2020) and good analysis of potential risks from internal and external changes, (Schneider and Becker, 2018). Forty-eight respondents (19%) mentioned that sound and resilient policies lead to immediate noticing of variations in organizational performance. If there are any deviations from set standards, the organizations through its checks control systems is able to notice these and they proffer necessary remedies for continued service delivery.



How can public sector supply chain management lead to competitive advantage in public sector service delivery?

Table 4.3 PSSCM and Competitive Advantage

Aspects	Number of Respondents	Percentage
Use of logistics costing helps reduce delays, and promotes cost savings through sound sourcing and procurement policies	81	32.02
Leads to waste reduction, long term supply chain sustainability	48	18.97
Promotes total quality management, desirable culture and ethics in public sector service delivery	31	12.25
Improves overall performance of organization through evaluating and monitoring performance of each and every activity along the supply chain leading to customer satisfaction	62	24.51
PSSCM leads to technological developments	31	12.25
Total	253	100%

Table 4.3 above shows that eighty-one respondents (32.02%) believed that the application of PSSCM philosophy in the public sector may lead to use of logistics costing that is key to promoting cost savings through well planned sourcing and procurement programs. Forty-eight respondents (18.97%) mentioned that competitive advantage would be gained through waste reduction and long-term supply chain profitability. Thirty-one respondents (12.25) hinted that PSSCM philosophy would lead to total quality management, desirable culture and ethics in the public sector. Sixty-two respondents stated that this would result in enhanced organizational performance leading to customer satisfaction. Thirty-one respondents (12.25%) believed used of PSSM philosophy would drive the public sector to acquire latest technologies that reduce human interface and corrupt practices that lead to reduction in corruption, underhand deals, delays and unnecessary costs.

CONCLUSIONS AND RECOMMENDATIONS

The study found out that misgovernance of public sector supply chains was externally induced to support outside interests and this affected the level of service delivery. The culture of empathy and compassion for those waiting for goods and

services downstream in a supply chain were poor. Reluctance in installing intact technological systems provide windows for promoting sound and resilient internal control systems. The study recommends human capital development in courses that embrace public sector supply chain management for those working in the public sector and political domain. This will help in the cultural change process that help build sound and resilient internal control systems for organizational competitiveness. The study also recommends adoption of latest technological systems used in the management of the public sector to promote a higher degree response to the needs of customers or citizens.

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