

# Evaluation of Internal Controls Within Developmental Local Government to Promote Accountability

Ndivhaisafhi Mawela<sup>1</sup>, Ephraim Mahole<sup>2</sup>, Harry Munzhedzi<sup>3</sup>

*University of Venda, South Africa*

## Abstract

A functioning developmental government requires an effective internal control system to promote public accountability. In addition to the oversight bodies external to the municipalities, there are internal controls that need to ensure regular internal oversight and accountability. Internal control denotes processes to safeguard reliable and authentic reporting of financial activities as well as compliance with relevant policy prescripts. A desktop study has been undertaken to evaluate the effectiveness of internal controls in ensuring public accountability in local government. The study relied on existing literature, government policies, and reports to propose workable recommendations. It is found that the internal control system is a manifestation of the government's commitment to promoting accountability. The study established that many of the internal control systems put in place are weak and do not yield desired outcomes. To this end, the study proposed recommendations to improve the state of affairs in the development of local government.

**Keywords:** developmental local government, public accountability, internal control, effectiveness, oversight