IMPACT ASSESSMENT OF CORPORATE GOVERNANCE ON CORRUPTION IN THE MINISTRY OF WORKS AND TRANSPORT NAMIBIA

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ABSTRACT

Past studies on corporate governance sought to outline the best practices in corporate governance and other related areas. However, regarding a study on impact assessment of corporate governance on corruption in the Ministry of Works and Transport (MWT), little has been done. The MWT's Windhoek headquarters employs approximately 323 people (MWT, 2021). This survey targeted a population of 20 and sampled 19 personnel of the MWT's Windhoek headquarters, representing all five divisions (administration, government air transport service, transportation, works, and aircraft accident investigation). The qualitative technique was utilized by the researcher, who used non-structured questions to elicit the thoughts of the respondents. The study established that corporate governance has a positive effect on service delivery as well as reducing corruption. The study also established that corporate governance in the Ministry of Works and Transport is hindered by structural and deliberate factors. Structural factors were policy and national in nature while deliberate factors were administrative and could be solved at local level. The study also noted that, the Ministry of Works and Transport is doing its best in trying to adhere to best practices in corporate governance while at the same time facing challenges such as political interference and corruption in carrying out their duties. The research recommends that the Ministry of Works and Transport should take a deliberate stance in resolving issues affecting their operations by enhancing internal risk control measures through establishment of effective whistle blowing mechanisms and embracing of technological developments to enhance detection and prevention of financial embezzlement and fraud. This can be enhanced through reporting and proper, timely and accurate accounting.

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LIST OF ACRONYMS

ACC	Anti-Corruption Commission
CS	Cabinet Secretary
CEO	Chief Executive Director
ED	Executive Director
GDP	Gross Domestic Product
MWT	Ministry of Works and Transport
NDP	National Development Product
NGO	Non-Governmental Organisation
ROE	Return of Equity
SOEs	State Owned Enterprises
IPSASs	International Public Sector Accounting Standards
IPSASB	International Public Sector Accountancy Standards Board
TI	Transparency International
USAID	United States Agency for International Development

DEDICATION

I dedicate this thesis to God the Almighty my creator, my strong Pillar, my source of inspiration, wisdom, knowledge and understanding. He has been the source of my strength throughout this program and on His wings only have I soared. I also dedicate this work to my friend; Ngoni Mukuku who has encouraged me all the way and whose encouragement made sure that I gave it my all to finish that which I had started. To my children, brothers, sisters and parents who have been affected in every way possible by this quest; thank you! My love for you all can never be quantified. God bless you all!

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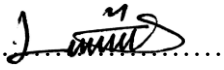
DECLARATIONS

I, Neela Edwin Lubinda, hereby declares that this thesis has been composed solely by myself and that it has not been submitted, in whole or in part, in any previous application for a postgraduate qualification. Except where stated otherwise by reference or acknowledgment, the work presented is entirely my own.

Signature…  …

Date: 21/04/2022

CHAPTER ONE: INTRODUCTION

1.1 Background of the study

Corporate governance and corruption have a strong relationship (Gummer & Gaulke, 2017). Carrillo, Alba and Chicharron (2019) suggests that in countries with high levels of corruption, firms do not demonstrate good corporate governance practices. Similarly, countries with deficient corporate governance practices and low levels of compliance to these standards by firms breed corruption leading to a wide range of transparency dilemmas (Carrillo *et al.,* 2019). Low corporate governance standards raise the cost of capital, lower the operating performance of industry, and impede the flow of investment (Wul, 2005 as cited in Ekwueme, 2020).

Transparency International (TI) considers strong corporate governance systems a very important component for companies to reinforce the appropriate incentives, practices and to address the corrupt practices they confront (Ekwueme, 2020). As empirical evidence has shown, without good corporate governance systems in place, the overall impact of anti-corruption initiatives is reduced and the growth of companies and the countries where they operate is undermined. Despite the benefits of corporate governance, insufficient work has been done to realise its potential as a bulwark against abuses and for preventing and managing a company's corruption risks (Gummer *et al.,* 2017).

Good corporate governance serves as a framework to secure investor confidence, enhance access to capital markets, promote growth and strengthen economies (Gummer *et al.,* 2017). Sullivan, Wilson, & Nadgrodkiewicz (2016) argue that good corporate governance is not only a tool that raises efficiency, improves access to capital, and ensures sustainability, but it is also emerging as an effective anti-corruption tool. By providing

clear rules of the game, checks and balances corporate governance systems help to lower company costs (for capital and production) and increase economic output. Such characteristics make corporate governance necessary, beneficial and useful for all sectors and types of companies whether they are multinationals, public enterprises, domestic firms, small businesses or family-owned operations (Gummer *et al.,* 2017). Although corporate governance frameworks differ from country to country based on the legal, regulatory and institutional environment, they have a common aim: to define clearly the rights, responsibilities and behaviours that are required of a company's owners (the 'principals') and managers (the 'agents') for the business to operate successfully (Gummer *et al.,* 2017).

Despite Namibia's robust efforts undertaken in the fight against corruption, corruption continues to plaque the state (Anti-Corruption Commission, 2021). According to Transparency International CPI for 2020, Namibia scored 51 out of 100 and ranked 57 out of 180 countries. This score and ranking reflect a drop in Namibia's 2019 score (52) and one place in the ranking (56). The 2020 score is far from NDP5 target, 58 in the 2019/2020 financial year (Anti-Corruption Commission, 2021). In addition, the country's desired outcome at the end of the NDP5 period is to be the most transparent and accountable nation in all government ministries. However, the basic characteristics of corruption – misuse of power and private purpose – are present across Namibia's Ministry of Works and Transport (Anti-Corruption Commission, 2021). The Ministry of Works and Transport is in charge of sectoral policy and regulation, with the mission of ensuring transportation infrastructure development and maintenance, as well as state asset management, through operational excellence and wise resource management. The

Namibian Ministry of Works and Transport oversees the development, implementation, and regulation of Namibian infrastructure and state assets. In terms of state assets, this mandate is passed down to the several departments in charge of the various sorts of assets. However, this can only be attained if all stakeholders join hands in the fight against corruption, as the country's score in 2020 is at number six (6) in Sub-Saharan Africa (Anti-Corruption Commission, 2021).

Sullivan *et al.* (2016) argues that a country may achieve sustained reduction in corruption by improving corporate governance. The Anti-Corruption Commission (2021) postulates that the fight against corruption requires concerted efforts to maintain healthy societies and a nation premised on ethics, accountability, transparency and maintaining integrity systems for accelerated sustainable national development.

The way of addressing the corruption problem through internal measures is to establish a strong corporate governance framework within public sector enterprises. When making decisions, corporate governance should be very clear regarding how decisions are made and why, in order for the ministries/companies to champion transparency and accountability. Some literature argues that some nations have been successful in their quest to reduce the level of corruption while others are still lagging behind. In this light, Namibia seems to be an example of a state that continues failing in combating corruption. Sullivan *et al.* (2016) argues that a country may achieve sustained reduction in corruption by improving corporate governance. That is why, enforcing corporate governance shall be considered as the key strategy to combat corruption.

1.2 Statement of the problem

Despite the fact that Namibia has a good legal and institutional framework to fight corruption, the corruption index keeps increasing every year as evidenced by Kahiurika (2017). Namibia has good corporate governance regulations; however, the enforcement of these regulations is the major impediment to their efficiency and ineffectiveness, hence the inability to prevent and combat corruption in the public sector generally and public enterprises specifically. Despite the fact that the Namibian government has anti-corruption initiatives that have been put in place through the legislature, policy and institutional framework; in public sector and state corporations, corruption still finds its way in the management of these institutions, and hence negatively affects the general performance of the entities. Since the ACC was formed/created in 2006, both public sector and Public Enterprises (formerly, State Owned Enterprises or SOEs) the anti-corruption enforcement mechanisms have underperformed due to numerous corporate governance challenges which include: political interference and lack of separation of control and ownership; lack of autonomy, multi-agency problem and lack of clear organisational objectives.

Namibians are tired of this dilemma and through the SOEs Governance Act of 2006, which made provision with regards to appointment, personal integrity, competence, fairness, responsibility and accountability in public bodies, under which the public enterprises fall. This is in addition to the Anti-Corruption Act of 2003 (Act No. 8 of 2003), which empowers the ACC to combat corruption across government departments. These measures must also be targeted toward instilling and adopting good governance in the Ministry of Works and Transport, as well as eradicating corruption, in order to maintain a

cost-effective, efficient division that promotes customer satisfaction and overall continual progress.

Previous studies have been conducted to try and address this problem (Kahiurika, 2017; Haimbili, 2018; Obert, Morris, Desderio, Tendai, and Faitira, 2018) but none of them focussed on the impact of corporate governance on corruption which the current study intends to address. This backdrop demanded a review of corporate governance's impact on corruption at the Ministry of Works and Transport in order to strengthen corporate governance and, as a result, reduce corruption by unifying corporate governance across the public sector and public companies.

1.3 Research Objectives

The main objective of the study was to assess the impact of corporate governance on corruption in the Ministry of Works and Transport, Namibia.

The specific objectives of the study were:

1. To establish the indicators of corrupt practices in the Ministry of Works and Transport?
2. To establish the corporate governance characteristics that distinguish top performing from nonperforming entities?
3. To examine how an improved institutional framework for corporate governance can reduce corruption;
4. To explore how good corporate governance can explain firm performance differences;

5. To ascertain how good corporate governance can fulfil shareholder interests;

1.4 Significance of the study

This study on the impact assessment of corporate governance on corruption may be of great benefit to policy/decision makers, politicians and the non-governmental organisations (NGO's) on how best to curb this unethical behaviour and phenomenon of corruption from the Namibian government. The study may also serve as a source of literature to researchers in the course of discussing their findings. It also broadens the knowledge of readers on the administrative governance in the country and serves as a contribution to already existing literature on the impact of corporate governance on corruption in Namibia.

Furthermore, the research is going to add to the available literature on issues and challenges faced by governments, ministries or departments, through which it may educate the management on the importance of corporate governance and the impact corruption has on the societies. It may also open up more windows for further research in the field of corporate governance and corruption in general.

1.5 Limitation of the study

Corporate governance and corruption are relatively new concepts in Namibia. Not much rigorous research has been undertaken, resulting in the concept being widely misunderstood. Comprehensive access to relevant information was limited as related to the fact that corporate governance and corruption are sensitive topics. Some participants withheld information for fear of bad publicity despite the assurance the researcher gave

them. The researcher made use of google form to upload questionnaires and invited the participants to participate without the researcher knowing their identity. The MWT has five departments/divisions and each division was represented in the sample. The size of the sample was limited to twenty participants. This was to restrict the generalisation of the findings to junior, senior, chiefs and management. According to Creswell as cited by Kimaro (2018) the sample size in qualitative research is usually small. Kimaro (2018) argues that the logic of qualitative research is concerned with in-depth understanding, usually working with small samples.

1.6 Delimitation of the study

The study was limited to the MWT head office in Windhoek because it was closer to the researcher who stays in Windhoek. The sample size was limited to twenty to avoid saturation or repetition of answers. The different categories of staff members from junior to management of all the five divisions of the MWT were represented in the sample. The emergence of the COVID-19 pandemic hampered this research, preventing the researcher from doing a more thorough inquiry that would have covered more aspects.

1.7 Chapter Outline

This thesis consists of 5 Chapters which are organised as follows:

Chapter 1 is the introduction which provides an orientation of the study, describes the context of the problem, the problem statement, the objectives, significance of the study, limitations and the delimitations of the study.

Chapter 2 provides a guide of the study through literature review; it also discusses the theoretical framework and reviews existing literature of various authors on the impact of corporate governance on corruption, as allied to this study.

Chapter 3 is devoted to the research methodology used in developing this thesis. This Chapter focuses particularly on the research design, population of the study, sample, data gathering instruments and data analysis procedures from the qualitative perspectives.

Chapter 4 presents and analyses the data extracted from the information gathered through questionnaires and interviews. It also presents the findings and discussions of the study in relation to the literature reviewed in chapter 2, and it is outlined in accordance with the research objectives of the study that are stated in Chapter 1.

Chapter 5 presents conclusions and recommendations based on the findings in chapter 4.

1.8 Chapter Summary

This chapter has managed to introduce the research topic, which is the assessment of the impact of corporate governance on corruption in the Ministry of Works and Transport, Namibia. The chapter highlighted the importance of the research, which is to a number of groups of individual bodies. The research parameter was also identified, which is the employees of the MWT in Namibia, focusing on employees at the head office in Windhoek. The next chapter will focus on reviewing the literature surrounding the subject matter.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

A comprehensive literature review enhances the validity of a research study. It identifies literature gaps and relates them to the research problem under investigation. To this effect, Sikka (2017) argues that a literature review allows the researcher to gain deeper understanding concerning the research problem. This ideology is mainly related to the historical background, theoretical framework, current research developments, and trends thereby placing the findings of the current research in the historical perspective.

A literature review contributes to the design and interpretation of the findings of the current study and serves to inform the reader about what is already known and unknown. As such, Ekwueme (2020) contends that it is important that a case study such as this study begins with a comprehensive literature review which is a view supported by Sullivan *et al.* (2016).

Premised on the above arguments and the introduction and background information covered in Chapter 1, Chapter 2 dwells much on a detailed discussion of several key concepts of the study, mainly the association between governance and corruption within the Ministry of Works and Transport. It will also cover different theories and scholarly contributions on corporate governance practices in public enterprises. However, before focusing on the inter-relatedness of governance and corruption within the Ministry of Works and Transport, it is imperative to define corporate governance.

2.2 Definition of key concepts

2.2.1 Corporate Governance

The twentieth century might have been viewed as the age of management. However, the twenty-first century is seen as dwelling more on corporate governance. While the two concepts may address the control of the business, corporate governance could be more complex (Al-Tawil, 2016). Furthermore, Al-Tawil (2016) highlights a change in corporate governance practices, that is, there is a shift from focusing on corporate control in the twentieth century to public control in the twenty-first century.

The twenty-first century approach involves recognition of the interests of employees, customers, the broader community and the environment. Similarly, Cardenas (2016) argues that in the twentieth century, the focus of corporate governance has been on separation of ownership from control. In this twentieth century focus, boards were pursuing the best interests of the company and solely accountable to the shareholder. However, in the twenty-first century, the focus has changed to the inclusion of stakeholders such as employees, customers, and the broader community, while taking cognizance of the prevailing political, socioeconomic, and environmental factors.

The changes also resulted in different views and assumptions. Some scholars argue that corporate governance is an ancient and outdated concept (Carataș *et al.*, 2020). However, many scholars disagree, given the mounting evidence of recent high profile corporate scandals and the world economic crises. This crisis resulted in corporate governance dominating the policy agenda in developed, emerging, and developing countries (Sariol

& Abebe, 2017). On one hand, corporate governance is enjoying global attention. While on the other hand, the concept continues to be ambiguous (Lozano *et al.*, 2016).

Pursuant to the above, Sullivan *et al.* (2016) states that corporate governance is concerned with keeping the balance between economic and social goals and individual and communal goals. The governance framework will be there to encourage efficient usage of resources and to require accountability for the stewardship of those resources. The aim being to align the interests of individuals, corporations, and society as closely as possible. Corporate governance refers to the process in which organisations are sustainably controlled and directed for the benefit of all stakeholders. Sound corporate governance comprises of the benefits to multiple, if not all stakeholders of an organisation.

The King Report (IoDSA, 2009) describes corporate governance as a system that is concerned with holding the balance between economic and social goals and between individual and communal goals. With the goal of having close alignment between the interests of corporations, individuals and society, a good and sound corporate governance framework is needed and this will promote transparency thus encouraging the efficient use of resources and equally to report accountability for the stewardship of those resources.

Corporate governance refers to both the structure and process by which the organisations direct and control their affairs at corporate levels (Carataș *et al.*, 2020). This process addresses issues pertaining to how investors assure themselves of getting a return on their investments (Haimbili, 2018) how to determine the various uses of organisational resources in a sustainable way, and how to resolve conflicts among stakeholders in organisations (Gyapong, 2016). Another issue of significance is what mechanisms can be

instituted through which investments can be protected from sometimes-reckless executive decisions (Haq *et al.*, 2020).

2.2.2 Corruption

Corruption is defined by Merriam-Webster as inducement to wrong by improper or unlawful means such as bribery and by the Oxford English Dictionary as perversion or destruction of integrity in the discharge of public duties by bribery or favour. The USAID Anti-Corruption Strategy defines corruption broadly as the abuse of entrusted authority for private gain, which includes corruption in both the public and private sectors. A narrower, widely used definition is the abuse of public power for private gain. The various scholars and practitioners in the field of governance sometimes understand this definition differently. Abuse could be defined as the inclusion of some or all of a crime, an administrative violation, the infringement of a political standard, or an ethical lapse.

Public power could be defined as the authority of any arm of the state, including executive bodies, the legislature, and the judiciary and any agent of these branches (Osemeke & Adegbite, 2016). More expansively, one might include any organisation or activity that is funded or supervised by the state or perhaps any structure in which decision-making power over policies and resources is exercised by some representative, delegate, or fiduciary. Private gain simply refers to personal, kin, partisan, or other narrow interests that benefit instead of the relevant public or that benefit at the public's expense. Defining corruption is important because effective anti-corruption or government integrity programs depend on establishing clear targets and standards. From the outset, program

designers must articulate what success will look like, as well as what indices will be used to monitor and evaluate the program (Gyapong, 2016).

A full understanding of the causes of corruption depends on an accurate analysis of its political and economic features (Carataș *et al.,* 2020). It is important to know whether corruption is primarily individualistic or systemic because a different diagnostic approach should be used depending on which category dominates, in some cases, the principal-agent approach may suffice, while in others it will need to be complemented by the wider political economy approach needed to combat systemic corruption. With the individualist approach, corruption is frequently conceptualised as a principal-agent problem. Line employees act on behalf of superiors, firm managers on behalf of owners, bureaucrats on behalf of elected officials and ultimately the electorate.

Principals need to select, monitor, and motivate their agents to act in accordance with the former's interests such as productive work, company profit, or effective public policies and services. The agents, being the implementer, are closer to the realities on the ground and therefore have access to information and opportunities that can benefit them instead of their principals. Corruption happens when the agent acts for his or her own gain in ways inconsistent with the interests of the principal. In some societies, certain types of advantage-taking behaviour are considered innocent, but others like embezzlement, bribery, and cronyism are mostly considered corrupt (Nakpodia *et al.*, 2016).

Principal-agent analysis highlights individual incentives, which reflect the flow of information, the range of the agent's unrestricted power and discretion, and the tools available for principals to impose accountability (Ahrens & Ferry, 2016). The principal-agent paradigm is a powerful tool for understanding corruption and for organising efforts

to combat it, but its focus on individual incentives limits its analytical utility. The more complex are individual interests, and therefore incentives, the more difficult they are to analyse. Elected officials have multiple interests as policymakers, family heads, politicians, entrepreneurs, individuals and these interests can come into conflict (Kahiurika, 2017).

Likewise, citizens are diffuse and diverse as principals. They usually have little material reason to inform themselves in detail about the workings of government, which can give officials and narrow interests wide scope to ignore or dis-serve public interests. Citizens have no real control over the agents' incentives, yet many countries successfully avoid or reverse serious corruption (Cardenas, 2016). As noted earlier, where systemic corruption is prevalent, there exists networks and alliances that rely on exchanges to meet their objectives.

2.2.3 Institutional Framework

Corporate governance denotes a system for directing and controlling companies (Sikka, 2017) and assures finance suppliers to firms of getting a return on their investment (Domadenik *et al.,* 2016) as well as establishing a system of checks and balances (Carrillo *et al.,* 2019). The concept of corporate governance is deeply situated within the sphere of agency theory (Lozano *et al.,* 2016). Carrillo *et al.* (2019) however notes that the agency theory relies more on assumptions that reduce the complexity of the corporate governance phenomenon. Ekwueme (2020) for instance, argues that the agency theory fails to sufficiently explore how institutional embeddedness influences corporate governance.

Alternatively, institutional theory examines the deeper and more resilient aspects of social structure, investigating the processes by which certain structures become established as guidelines for social behaviour (Carrillo *et al.,* 2019). Institutional theory helps us in understanding why and how organisations relate to their institutional environments (Carataș *et al.,* 2020). Institutional environments have become the anchor in understanding the institutional theory, with institutional theorists contending that the institutional environment, rather than market pressures, inspire the formal structures in an organisation (Sariol & Abebe, 2017).

In addition to the institutional environment, scholars have also assessed the institutional theory by exploring institutions. Institutions, as enduring features of social life (Osemeke and Adegbite, 2016) are any collectively accepted system of rules from which the societies establish institutional beliefs (Cardenas, 2016). They not only represent a system of established and accepted social rules that structure social interactions (Domadenik *et al.*, 2016) but also comprise of elements that provide meaning and stability to social life (Scott, 2014). Thus, institutions not only possess the capacity to constrain or enable behaviour but also to exhibit a permanency characteristic, as a tool for building robust institutions (Lozano *et al.,* 2016). On this understanding, institutional theory acknowledges that institutions are enduring entities (Carrillo *et al.,* 2019) maintained over prolonged periods and highly resistant to change (Jansson *et al.,* 2016).

Institutions can also mirror social problems, such as corruption (Kahiurika, 2017). Institutions may be corrupt, giving rise to political or country risk (Clarke, 2016). This risk is prevalent in developing economies with considerable natural resources but weak

regulation, thereby offering immense possibilities for corruption (Ferry, Zakaria, Zakaria & Slack, 2017).

2.3 Theoretical Framework

2.3.1 Resource dependence theory

The resource dependence theory complements the stakeholder theory by explaining the interdependent relationship of modern organisations with their external environments, given the uneven distribution of resources. According to Carataș *et al.* (2020) the underlying assumption of the theory is that private and public companies is in an interdependent relationship with their environment. Similar to a board in a private company, a board in an SOE, and specifically the outside directors are presumed to provide access to the resources needed. These resources comprise of the finances from government as the sole shareholder or from banks. This financial aid gives SOEs operational capital to provide quality service to customers, remunerate employees, pay for goods and services from suppliers, and spearheading corporate social programmes in local communities (Lozano *et al.*, 2016).

Carrillo *et al.* (2016) posits that since many public resources are directly or indirectly controlled by government, it is imperative to appoint some directors who have influence on key policy makers in government though this influence can be misused for political appointments .This misuse appears to be common in many developing countries and other SOEs have become multinationals, entering into joint ventures with the private sector to attain a degree of resource independence from the government (Dogan and Acar, 2020). However, the resource dependence theory complements this limitation by recognising the

interdependence between an operating company and its external environment in accessing the necessary resources for the purpose of long-term sustainability.

2.3.2 Public choice theory

SOEs in infrastructure sectors such as transport are regarded as strategic to national interests. They are normally state-owned and have socioeconomic mandates (Lozano *et al.*, 2016). The public choice theory assumes that political leaders are inclined to serve and satisfy their selfish interests. They therefore may overrule the board and the CEO in expediting social and political objectives instead of commercial objectives (Sikka, 2017). In the context of the public sector in Namibia and Africa at large, government is the policy maker, owner and regulator.

Given the inadequacy of incentives, these roles cannot be monitored by the electorate, which is mainly blamed on the electorate's ignorance (Ekwueme, 2020). Moreover, boards and CEO s are appointed by government, which compromises their independence and autonomy (Lozano *et al.*, 2016). Poor governance practices in SOEs, and mainly those in developing economies, have been attributed to the public choice theory thereby overriding the benefits of other theories. However, (Sikka, 2017) challenge the notion that politicians are inclined to serve their own interests above the public good. This is a viewpoint that still needs to find support especially in most developing countries.

2.3.3 Stakeholder theory

Dogan and Acar (2020) postulates that, in terms of good corporate governance practices, if private or public modern organisations are to be effective, there will be always need to

balance the conflicting demands of the agency and stakeholder theories. This implies that an SOE has to find a balance between the pursuit of profits as well as the maximization of shareholder and stakeholder values. The view that although the agency and stakeholder theories are sometimes conflicting, they are equally interdependent and complementary, is confirmed (Ekwueme, 2020).

Many scholars seem to agree that an inclusive approach needs to be followed. In such an approach, companies are managed in the interest of the shareholders and inclusive of the other stakeholders (Lozano *et al.,* 2016). In the context of the public sector operations, the government is the sole shareholder, with the board, employees, CEO, customers, suppliers, and local communities constituting the other relevant stakeholders.

However, the current study agrees with the following view by Carrillo *et al.* (2016) with the position is that stakeholder theory has become prominent since many researchers have recognized that the activities of a corporate entity impact on the external environment, requiring accountability of the organisation to a wider audience than simply to shareholders. Similarly, Clarke (2016) argues that organisations ought to function in the interest of all stakeholders, rather than for the sake of controlling stakeholders.

2.4 Impact of Corporate Governance on Corruption in the Ministry of Works and Transport

The definition of corruption is succinct and yet comprehensive: it is the abuse of entrusted power mainly for private gain. Systemic corruption is by far the most damaging and the one that is most difficult to analyse and prescribe solutions (Carrillo *et al.*, 2019). Its effects are well documented in the literature though it can still be too difficult to isolate

the complex web of variables and factors that account for its damaging effects on undermining property rights of the MWT; weakening the rule of law; limiting private sector growth; eliminating incentives to invest; debilitating institutional capacity; and delaying economic and political development. Equally, damaging to society is state capture and particularly in the context of transition, economies where firms make payments to the government officials in a bid to shape the legal and regulatory environments that help them create and maintain market control.

In contrast with protection schemes or extortion, corporate raiding does not seek to gain just a portion of a company's profits but rather to take over the entire business through schemes involving corruption-tainted bankruptcy, litigation, or land and asset acquisition. Those schemes often involve falsifying a target the MWT's corporate documents, illicitly obtaining control over a significant portion of its shares, or using corrupt influence over the local judiciary to skew litigation outcomes and to authorize the seizure of assets. The art of constructing preventive and punitive measures for corruption remains the central focus of reforms around the world.

Preventive measures involve working through a country's legal framework and a society's moral norms to eliminate corruption incentives (Carataș *et al.,* 2020). Examples comprises of the quality of procurement laws, business regulations, codes of conduct, freedom of information legislation, and independent oversight mechanisms. Punitive measures, on the other hand, are the post facto prosecution and application of specific sanctions to acts of corruption, with the intention to generate untenable costs that deter future corrupt behaviour.

The MWT's through the Ministry of Enterprises appoints the boards of directors who are responsible for the governance of their SOE-s. The MWT's role in governance is to appoint the directors and the auditors and to satisfy themselves that an appropriate governance structure is in place. The responsibilities of the board include setting the company's strategic aims, providing the leadership to put them into effect, supervising the management of the business and reporting to MWT on their stewardship. The board's actions are subject to laws, regulations and the shareholders in general meeting.

In order for an effective relationship to be maintained between the providers of capital and company managers, high levels of trust must exist between the two groups (Sariol and Abebe, 2017). For sufficient levels of trust to occur, overarching corporate governance principles need to be in place. Directors must make clear to the MWT (the providers) of capital and other key stakeholders why every material decision was made. Concerning accountability, directors are accountable for their decisions and account to MWT by submitting themselves to appropriate scrutiny.

All shareholders including the MWT receive equal consideration by the directors and management with a sense of justice and avoidance of bias or stakes. Directors should also carry out their duties with honesty, probity, and integrity (Nakpodia *et al.,* 2016). With corruption as an outcome of poor governance, the definition and practice of corporate governance is increasingly expanding beyond its traditional understanding of legal rights and obligations. In the 1999 Corporate Governance Overview report of the World Bank, Sir Adrian Cadbury further qualified, his classic definition cited that the corporate governance is concerned with holding the balance between economic and social goals and between individual and communal goals and the aim is to align as nearly as possible the

interests of individuals, corporations and society. As such, corporate governance is crucial to anti-corruption and all other aspects of business operations (Carataș *et al.*, 2020).

2.5 Corporate Governance and firm performance

Lee, (2016) study focused mainly on the impact of corporate governance practices on a firm performance the main objectives of the study were to examine the impact of corporate governance on firm' profitability. The study used a panel data approach to facilitate removal of the unobservable heterogeneity that may exist within different firms and measure the effects that are not possible to observe in pure cross section or pure time series data.

The results show that corporate governance has a significant impact on firm performance. Hence, the researcher concluded that board size significantly impacts on firms' performance, board composition has an insignificant impact on return on assets and CEO / chairman duality have a significant impact on return on assets (ROA) and collectively all independent variables had a significant impact on corporate governance. Sullivan *et al.* (2016) study revealed a concern over the corporate governance factors that needs to protect the interest of the stakeholders and that there is a need to undertake the monitoring process to lead to superior is firm performance. The researcher also clears out that if board size increased beyond a certain level, these inefficiencies outweigh the initial advantages from having more directors to draw on routing to lower level of corporate performance.

Ekwueme (2020)'s study focused on the impact of corporate governance on firms' performance in Ethiopia and the main objective of the study being to identify the corporate governance such as board composition, board size, firms' size, compositions of women in

the board of directors and leverage of the firms' performance on the selected insurance companies in Ethiopia. The study used a correlation analysis which is a statistical tool used to determine the level of associations to variables and the researcher concluded that the board gender diversity, leverage and firms' size have a positive effect on Return of Equity (ROE) and significant whereas board size and board compositions have negative effect and positive effect respectively on ROE, but they have insignificant effect on ROE of selected insurance firms.

Carrillo *et al.* (2019)'s study concluded that various aspects of board size affect the financial performance of companies largely. From the regression analysis, board size was founded to negatively affect the financial performance of companies. The study established those various aspects of compositions of the board affects the financial performance largely. The researcher also founded that the composition of the board positively influences the financial performance of the companies largely.

2.6 Corporate Governance and shareholder interests

Corporate Governance deals with corporation organisations and decision-making structures. Its main purpose is to ensure the efficient confluence of otherwise competing interests that are affected by companies' activities. The debate about the relationship between shareholders' interests which are those of investors and owners of the issued shares of the corporation and other stakeholders' or "other constituents"' interests, which are those, related to a varied number of constituencies such as employees and citizens of the community (Ahrens and Ferry, 2016). It is rooted on different theories that support the idea of legal persons that is, firms and corporations. There can be many perspectives to

view a corporation's practices of promotion of constituencies other than shareholders' interests.

Shareholder theorists of good governance tend to follow Ahrens and Ferry (2016) statement that social responsibility of a business is to increase business and consider that shareholders interest in the increase in value of their shares is paramount of corporation's goals. This conception implies that a company's directors and executives act as agents of the shareholders, and should use the corporation's resources only for their principal's benefit. Further, it is said that left to their own, agents would pursue their own interests.

Actions to promote community interest are seen, as a way for managers to promote their own strength and prestige, and to expropriate shareholders of their resources. Shareholder's theorists are favourable to acknowledging shareholders' rights over decisions on how their investment is used, and are concerned with information asymmetry between the principal and the agent (Sariol and Abebe, 2017). These lines of thought are often based on the idea of perfect and efficient markets that can be rooted in some of the main utilitarian philosophers such as Carrillo *et al.* (2019) who advocated the pursuance of self-interest to maximize utility.

Adam Smith's economic theory is seen as leading a similar strategy for business. He considered that business acted in a self-interested manner, that the market place would regulate their behaviour and that its invisible hand would ensure social benefit. Shareholder's theories underline that Directors, Officers of Public, and Private Companies owe fiduciary duties only to shareholders, to whose benefit they must manage Corporations' business. Protection of other interests is located beyond their duties, except in those situations where they are contractually compelled to do so (Carataș *et al.*, 2020).

These theories acknowledge the relevance of investor input into the company. However, taken in absolute terms, they can lead to abuse of shareholders' rights and can contribute to the long-term instability of companies. Those advocating in favour of taking into account interests other than those of shareholders in the corporation's decision-making process, favour giving stakeholders other than shareholders an independent right to influence the company's activities.

Corporations' theories and practices to support shareholders' interests are generally based on the identification of many different factions within society to whom companies may have some responsibility, and on the prediction of how businesses should operate in order to care, not only for their shareholders' economic profitability, but also for others. The definition of stakeholders or other constituents is wide and there is no consensus on it (Carrillo *et al.*, 2019). Some encompass within it all those groups without whose support the organisation would cease to exist. Others widen the boundaries of the definition to include any individual or group who can affect or be affected by the achievement of the organisation's objectives. Considering shareholders' interests in the corporation's decision-making processes has been linked to a democratic idea similar to that of Sariol and Abebe (2017) as far as each group is considered equal to the other. However, this interpretation is to be criticised, as it is over idealistic and utopic.

Balance between the different groups of stakeholders is essential to the long-term viability of the corporation. Fair and balanced stakeholder's perspective results in long-term shareholder maximization value. Good Corporate Governance is about reconciliation of otherwise diverging interests. The dichotomy we have described sets its roots in long standing philosophical traditions. In our view, it is also entrenched in unrealistic theories.

Shareholders short-term maximisation of wealth leads to system abuses, such as we have seen in the dramatic financial scandals through history. Stakeholders' interest maximisation can lead to waste of a corporation's assets and diversion (Sariol and Abebe, 2017).

Governance analysis must serve as a means to organise, structure and to establish an efficient prioritisation of interests. Stakeholders' movement contains a prescription for corporations to pursue ends that go beyond the single interests of shareholders and means that directors and officers are to care for the interests of others involved in the company activities (Ahrens & Ferry, 2016). In doing so, a shareholder's long-term interest is also benefited, which includes consumers increasingly preferring to buy products from companies they trust, suppliers interested in business partnerships with companies they can rely on; employees rather working for companies they respect; large investment funds favouring socially responsible firms; and most respected NGOs preferring to cooperate with companies conciliating their investment interests with community goals.

Corporate managers are, in accordance with this view, to reconcile stakeholders and shareholders' needs and interests though strategies capable to raising both economic and social and environmental standards. If the decision-making process within corporate hierarchies were captured and controlled by one set of stakeholders, other stakeholders might eventually cease to cooperate, to withhold inputs in the future, and try to withdraw inputs over which they have influence. The complex nature of modern corporations implies that shareholders investment is better protected though the care and respect of those external assets. Breaches of social or environmental laws bring penalties and sanctions to corporations and diminish shareholder's revenues. In the absence of

imperative laws, lack of respect for social, environment issues can have disastrous consequences for the Corporation's activities and profitability.

2.7 Indicators of corrupt practices in Government Ministries

2.7.1 Subjective Indicators and Objective Indicators

It is vital to determine a legitimate and accurate measure of corruption in order to operationalize and use corruption indicators inside government ministries. To put it another way, you need to find a dependent variable with the following characteristics: (1) It is primarily concerned with measuring corruption (validity requirement); and (2) it does so consistently across national contexts and/or time (consistency criterion). There are two indicators of corruption: (1) objective indicators, which use 'real' data (costs, materials used, etc.) to calculate the magnitude of waste and abuse within the Ministry; and (2) subjective indicators, which use survey data (of experts, elites, and the general public) to try and measure the perceptions and/or experience of corruption within the MWT. Given that the other goal of this thesis is to identify indicators of corruption in the Ministry of Works and Transport for a single policy domain (e.g., infrastructure or procurement), it will now be demonstrated that the composite subjective measures of corruption are the most appropriate subset of indicators for this purpose. This is because, despite being based on perceptions, the major subjective indicators are highly correlated with narrower objective indicators, as well as outcomes linked to corruption (trust in government, for example), making it difficult to argue that objective indicators have a 'validity-based' comparative advantage. Furthermore, subjective indicators have the following advantages: (1) they focus on overall levels of corruption within the Ministry rather than a narrow subset of activities (e.g., corruption associated with bridge construction, etc.);

and (2) they are more readily available and reliable in terms of measuring cross-sectional variation in (perceived) corruption, allowing cross-sectional regression analysis to be used. Despite this comparative advantage of subjective indicators, objective indicators can nonetheless operate as complementing robustness checks of any initial subjective-based results, hence enhancing confidence in the validity and reliability of these initial results. It is possible to explain this method as follows by rigorously assessing the comparative benefits and costs of subjective and objective indicators in terms of their (general) validity and reliability.

2.7.1.1 The Costs and Benefits of Subjective Indicators

2.7.1.1.1 Validity (Benefits)

Subjective indicators proponents say that, despite methodological issues, survey-based indicators can produce reliable data on the extent of corruption. It has been feasible to ensure that true perceptions are recorded through thorough survey design and cross-checks, as well as to identify and delete the results of faulty survey instruments through the use of composite indicators. Empirical evidence supports these claims. As a result, indicators have been found to be strongly connected to changes in outcomes associated with more or less actual corruption, such as economic growth (Ferry et al., 2017) or public trust (Domadenik et al., 2016). These findings make it challenging to argue that subjective indicators are necessarily too flawed/noisy to be gauging what is actually happening in practice just because they do not measure revealed preferences.

Subjective indicators also offer the advantage of expressing the complexity and interaction of various actors within Ministries. As a result, policymakers, stakeholders, and ordinary citizens' perceptions can be documented, and the associations (or lack thereof) between

their responses can be used to test theories in a way that narrower and objective indicators of outcomes cannot, because they are focused on a single policy domain/type of corruption. This advantage of survey-based indicators in capturing the complexity of policymaking has even been acknowledged by proponents of objective indicators (Sikka, 2017), who recommend continuing to use subjective indicators when the research question is focused on broad or cross-sectoral corruption, which is difficult to gauge with objective indicators focused on narrower types of misappropriation.

2.7.1.1.2 Validity (Costs)

Despite the capacity to conduct meticulous survey design and cross checks, subjective indications can always pose a challenge. They do not capture the 'costly to fake' real acts of policymakers (e.g., various prices for medical goods (Domadenik et al., 2016), cost/quality of road constructing (Carrillo et al., 2019), or policymaker behaviour, unlike objective indicators. Subjective indicators, on the other hand, do not quantify what has really happened, but rather what is perceived or inferred inside a Ministry. This is especially true if survey respondents have an incentive to purposefully falsify their opinions of corruption, or if they are simply unable to accurately recall their experiences due to perception biases (Domadenik et al., 2016). However, because the composite indicators of corruption are significantly correlated with objective consequences theoretically associated with corruption, the scope of the problem should not be overstated. Carrillo et al. (2019) found that the key subjective composite indicators of corruption are substantially linked with objective measurements, especially when standard errors of both are considered. As a result, it's tough to argue that the subjective indications are so defective that they can't forecast officials' real actions.

2.7.1.1.3 Reliability (Benefits)

Subjective indicators' proponents say that they can provide reliable cross-sectional corruption data. Subjective indicators have assured that in a wide number of nations, there are trustworthy data sets of perceptions of corruption among various groups (voters, policy-making elites, etc). (Domadenik et al., 2016). This is obviously crucial when doing comparative research that necessitates the use of similar metrics across nations and/or time in order to determine how differences in institutions effect differences in corruption between countries.

2.7.1.1.4 Reliability (Costs)

Survey-based indicators, on the other hand, have their own set of difficulties. In order to identify and limit the effect of non-representative survey data, composite indicators such as the CPI, CC, and GE require the use of numerous sources (Domadenik et al., 2016). Regrettably, this means that the indicators are unlikely to employ the same sources to determine a country's score throughout time. While using these indicators for cross sections is not a concern, their consistency over time is less certain, and such comparisons are normally avoided (Carrillo et al., 2019). However, survey-based instruments for cross-sectional purposes have been proved to be reliable, especially because large data sets allow for the inclusion of a large vector of control variables, and have thus been widely employed in empirical research (World Bank, 2018; Transparency International, 2017).

2.7.1.2 Objective Indicators

2.7.1.2.1 Validity (Benefits)

The single greatest advantage of objective corruption indicators is that they assess observed actions/outcomes and can thus quantify the use of public office for private gain.

Carrillo et al. (2019), for example, were able to quantify the amount to which expenditures earmarked for road construction were really diverted by public officials, while Sariol and Abebe (2017) were able to document the extent to which officials exploited their diplomatic immunity. In short, objective indicators can provide a real number that captures the magnitude of public office abuse for private gain in a way that subjective indicators cannot.

2.7.1.2.2 Validity (Costs)

Despite their ability to generate numerical values, objective indicators are not without flaws. The problem of external validity is particularly important (Cardenas, 2016). Many of the objective indicators focus on a single sort of action that isn't always indicative of overall levels of corruption; that is, the average proclivity of policymakers to misuse their position across policy sectors. Even worse, objective indications aren't always straightforward to interpret. Even when objective comparison data is available, the narrowness of the outcome measured and/or the difficulty of interpretation can make it difficult to claim that the data are, in fact, reflecting the average propensity to corruption (Carataș et al., 2020).

2.7.1.2.3 Reliability (Benefits)

Objective indicators are dependable to the extent that they measure the same outcome across Government Ministries and/or time. This is particularly true in realistic experimental situations where additional exogenous influences are present (Nakpodia et al., 2016). Examining how many tickets diplomats from other nations accumulate over the same time period and legal framework can give a credible cross-sectional data set that

isolates this behaviour (propensity to abuse diplomatic privileges) while controlling for a variety of other variables (same legal status and location).

2.7.1.2.4 Reliability (Costs)

When the situations in which measurements are conducted are distinct and/or change over time, objective indicators can be difficult. Comparing the cost of bridge construction across government ministries and then extrapolating the likelihood of bribes and/or waste in other sectors may produce incorrect results if all other cost-determination factors are not discovered and controlled for (Nakpodia et al., 2016). Because of this, developing a cross-sectional data set that reflects variance in corruption in different policy-making environments, or even within the same country Government Ministry across time, is difficult. While very detailed objective indicators of corruption have been developed within specific national contexts with respect to large infrastructure projects (Sariol and Abebe, 2017), developing comparative indicators for all countries can be unreliable due to the sensitivity of costs to a large number of other variables that are difficult to identify and control for.

2.8 Research Gap

A number of studies, for example Gummer (2017) Obert *et al.* (2018) and Sullivan *et al.* 2016) have mainly explored the effect of corporate governance on the level of corruption. Some have also assessed the relationship within the public sector between corporate governance and perceived corruption, without dwelling much on a specific ministry of the government. In other words, the current research aims to assess the impact of corporate governance on corruption within the specific ministry being the Ministry of Works and Transport in Namibia.

2.9 Chapter Summary

The chapter has contextualised corporate governance so that its meaning can be understood within the framework of an individual country, sector, or company specific environment. The MWT plays a big role in implementing corporate governance by appointing board of directors who are responsible for setting the SOEs's strategic aims, providing the leadership to put them into effect, supervising the management of the business and reporting to MWT on their stewardship. The board's actions are subject to laws, regulations and the shareholders in general meeting. The organisation will not only be effective, but able to strive and prevent any corrupt acts.

Determining a legitimate and accurate measure of corruption in order to operationalize and use corruption indicators within the MWT is vital. The research identified two indicators (subjective and objective indicators) that are used in government ministries including the MWT to indicate corrupt practices. Subjective indicators of corruption are the most appropriate subset of indicators as they focus on overall levels of corruption within the Ministry and they are more readily available and reliable in terms of measuring cross-sectional variation in (perceived) corruption. While, the objective indicators are used in complementing robustness checks of any initial subjective-based results, hence enhancing confidence in the validity and reliability of these initial results. Furthermore, objective indicators can provide a real number that captures the magnitude of public office abuse for private gain in a way that subjective indicators cannot.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This chapter espouses the study methodology that was utilised. It therefore articulates pertinent steps towards gathering sufficient data that was utilised for analysis. The Chapter covers the research strategy, study populace, sampling design, data gathering as well as the data analysis.

Research methodology refers to the path through which researchers formulate their problem and objective and present their results from the data obtained during the study period (Sileyew, 2019). Labaree as cited in Haimbili (2018) argues that methodology is crucial to any research study because readers want to know how data was collected and analysed and why the researcher chose a particular method or methods. This chapter includes the research methodology of the study from the research strategy to the results dissemination. Therefore, the purpose of this methodology is to satisfy the research plan and target devised by the researcher.

3.2 Research Philosophy

The research philosophy, according to Gunayi (2016), consists of assumptions about how an individual views the environment. They go on to state that research philosophy is reflected in research strategy, which is reflected in research methodology. According to Saunders et al., being aware of assumptions is beneficial since they influence thought processes and behaviour if they are not challenged. Ontology and epistemology are two fundamental research philosophy fields, each with its own set of issues that influence the research process. Ontology is the study of the nature of reality, and it entails challenging scholars' ideas about the world. Scholars agree that subjectivism and objectivism are two

opposing positions in ontology. According to Objectivism, social entities and social actors are two different things. Subjectivism, on the other hand, is concerned with the individual, whose thoughts and actions result in social occurrences (Yin, 2009 as cited in Haimbili, 2018). This research's methodology is subjective. Epistemology is the study of what constitutes acceptable knowledge in the eyes of the researcher. The information gathered can be quantifiable and analysed facts, such as statistics, or people's feelings or attitudes, which are researched as social phenomena (Yin, 2003, as cited in Taherdoost, 2016). Procedures, validation, how a person comprehends information, and the trustworthiness of one's senses are all discussed (Yin, 2009 as cited in Haimbili, 2018). Positivism examines reality through the lens of natural sciences (Gunayi, 2016). This thesis' study philosophy is positivist. There are numerous research methodologies that can be employed. The deductive approach entails formulating a theory and a hypothesis, as well as devising a research strategy to test them. Both qualitative and quantitative data can be used using this method. The inductive method, on the other hand, concentrates on gathering data at the start of the study, making sense of it, and formulating a hypothesis based on the findings of the data analysis. This study employs a deductive research approach, with a literature review and research strategy established before data is gathered through interviews.

3.3 Research Design

As stated by Lozano *et al.* (2016) the research methodology entails the research design, data gathering procedures, population of the study and data analysis. Research design refers to the plan which directs how the research activities are to be carried out (Sikka, 2017). It outlines an overall framework of how the study will be undertaken (Ekwueme,

2020). Key forms of research designs are experimental, investigative and descriptive designs. A descriptive design is the most suitable instance, where there is need to describe characteristics of situations as well as its association with others (Sikka, 2017). For this study, a cross-sectional survey was adopted. The descriptive research design proved useful in identifying patterns or developing profiles which involves systems of percentages. The design was suitable for this research because it profiled the current practices to identify the respective patterns. It also facilitated comparative analysis of the impacts of corporate governance on corruption within the transport sector in Namibia.

Creswell as cited in Haimbili (2018) refers to research design as a plan and procedure for research which spans the decision from broad assumptions to detailed methods of data collection and analysis. The choice of the research design is influenced by the research paradigm, research problem, and objectives (Yin, 2009 as cited in Haimbili, 2018). Research designs are useful because they help guide the method's decisions that researchers must make during their studies and set the logic interpretations at the end of their research.

The researcher used the qualitative approach which used non-structured questions to capture the opinions of the respondents. To have an in-depth understanding of the research problem, data was collected using both primary and secondary methods. The information for the research study was collected from sources such as academic textbooks, journals, dissertations/thesis, newspaper articles, local government publications, local government legislation and policies. Secondary data included data pertaining to definitions and discussions of different concepts that are relevant to concepts of corporate governance and corruption such as governance, accountability and corruption in the public sector and

SOEs. Data collected using primary methods included perception of the employees and difficulties experienced in the implementation of corporate governance while reducing the corruption.

The current research study is on the impact assessment of corporate governance on corruption in the Ministry of Works and Transport. The objectives were reflected in Chapter 1, and the empirical data collected mainly through semi-structured interviews consisted of the responses on the impact of corporate governance on corruption in the MWT.

3.4 Population

Population refers to the collection of elements from which data will be collected. According to Gunayi (2016) a population is an assemblage of objects or people who share related features that connect to the topic under examination in the study to be carried out. If the population of the study is small, then a census is preferable. The target populace for this research was the category of individuals who directly influenced the governance of the Ministry of Transport and Works. This constituted the sampling frame from which the sampling was done and from which the sample size was derived.

The MWT head office has a total number of about 323 employees (MWT, 2021). This study covered a population of 20 employees representing all five departments (administration, government air transport service, transport, works and aircraft accident investigation) of the MWT head office in Windhoek as shown in Table 3.1.

Table 3.1: Population of twenty (20) MWT

	Departments	**Management**	**Chiefs**	**Senior**	**Junior**	**Total**
Ministry of Works and Transport	Administration	1	1	1	1	**4**
	Government Air Transport Services	1	1	1	1	**4**
	Transport	1	1	1	1	**4**
	Works	1	1	1	1	**4**
	Aircraft Accident Investigations	1	1	1	1	**4**
Total		**5**	**5**	**5**	**5**	**20**

Source: Research Survey Population (2021)

The scope of this research was limited to the MWT head office in Windhoek. As appropriate in multiple case study research, the researcher agrees with Piekkari, Welch, and Paavilainen as cited in Haimbili (2018) that the emphasis should be on depth rather than breadth, meaning that a smaller number of cases with richer data was preferred.

Table 3.1 shows the population of twenty (20), which represents all the departments of the Ministry of Works and Transport.

3.5 Sample

In social and behavioural sciences, three sampling techniques are commonly used, namely: probabilistic sampling technique, aimed at representativeness of the total population, and convenience and purposive sampling techniques usually criticised for not being representative of the total population (Teddlie & Yu, 2007, as cited in Haimbili,

2018). Non-probability sampling is often associated with case study research design and qualitative research (Taherdoost, 2016). With regards to the latter, case studies tend to focus on small samples and are intended to examine a real-life phenomenon, not to make statistical inferences in relation to the wider population (Yin, 2003, as cited in Taherdoost, 2016). However, Teddlie and Yu as cited in Haimbili (2018) pointed out that convenience sampling technique involves choosing samples which are easily accessible, willing to participate and less costly.

Corporate governance and corruption in Namibia are politically sensitive topics. Therefore, several employees were reluctant to avail themselves to participate in semi-structured interviews. As such, it was necessary for the researcher to select participants who were knowledgeable, available and willing to sign the Written Consent (Annexure B) indicating their willingness and availability to participate in the semi-structured interview process. Consequently, a convenience sampling technique was adopted for the current study.

The sample size was calculated using Slovin's formula as quoted by Kashona (2019) who stated that a simplified formula for calculating sample size of a population that is less than 10, 000 is given by:

$n=N/(1+Ne^2)$

Where: N = Population

n = Sample size

$e = (0.05)^2$

$$n= 20/ (1+(20 \times 0.05)^2) = 19$$

Nineteen participants were selected consisting of four managers, five chiefs, five seniors and five junior employees of the Ministry of Works and Transport. The four managers provided the researcher with in-depth information on governance and how it has influenced corporate governance practices in fighting corruption.

Four out of five chiefs provided data about the supervisory role of the ministry and how it has influenced corporate governance practices in reducing corruption.

All five seniors from the respective departments provided rich data on their experiences in their respective roles and feedback on how the Minister and Executive Director influence corporate governance practices. All five junior employees were available and answered the questionnaires. All nineteen originally identified participated. The sample size in an interview guide is determined by saturation point. Robinson (2016) notes that participants selected must have the relevant knowledge and experience to provide useful information.

3.6 Research Instruments

The study used both questionnaires and an interview guide, as the main data collection instruments. Questionnaires were distributed among the target group employees as the main data collection instrument. The questionnaire comprised of various parts focused on the personal background information with structured questions. The researcher used non-structured and structured questions, because they conveniently covered a large number of respondents.

A qualitative approach is described as a systematic subjective approach used to describe life experiences and situations to come up with meaning, with the aim of explaining how and why people behave in a certain way, thus examining beliefs, perceptions, motivations, attitudes and opinions (Burns & Grove, 2003 as cited in Kashona, 2019). The researcher administered a drop and pick method for respondents in various departments of the MWT and the non-structured questions were administered through the questionnaires. In total, 19 questionnaires were distributed to the respondents. Questions were articulated in such a way that they contained 25 non-structured and 3 structured questions for the operational level and 9 structured questions for the management level. The questionnaires were distributed to the MWT staff in different departments.

3.7 Procedure

A list of staff members' emails was requested from the MWT and contact was made to seek the consent of some of the staff members to be part of this research. The staff members who agreed to participate were briefed by means of emails about what the study sought to achieve. After getting the required number for the study, the questionnaires were sent to the participants.

3.8 Data analysis

The data collected from the employees of the MWT was organised into categories, summarized and presented through use of the frequency tables and figures. Analysis of data for this study involved a comprehensive interpretation, summary of the results of the study, listing all conclusions from the research focusing on the impact of corporate governance on corruption in the MWT. Data obtained was analysed after grouping the data in particular analytical categories, for example, level of education, age and much

more data was analysed. The statistical package for social science (SPSS) was used to analyse the qualitative data using content analysis. The appropriate tables and other graphical presentations were used to present the data collected for ease of understanding. The results were linked with the empirical literature from other scholars, in order to determine similarities and differences.

3.9 Reliability and Validity

Research reliability refers to the extent to which the same research results can be consistently reached when the same tools are used within the same research population (Altheide & Johnson, 1994 as cited in Mohajan, 2017). For this study, this will be ensured by making sure that the data collection tools are based on the research objectives to make sure that the data which is collected for the study is relevant to answering the research questions. On the other hand, research validity refers to the extent to which study findings are accurate (Altheide & Johnson, 1994 as cited in Mohajan, 2017). This will be confirmed through ensuring that researcher bias and selection bias is eliminated from the study.

3.10Research Ethics

Fleming and Zegwaard (2018) argue that it is important to consider the fundamentals of ethical research involving human participants. It is important that approval be granted before the commencement of data gathering from human participants because human research ethics committees cannot grant approval for research after the data collection has begun (Fleming *et al.,* 2018).

The researcher obtained permission from the Executive Director of the Ministry of Works and Transport, and the Namibia Business School to conduct a study. The researcher ensured that the study was conducted ethically in terms of data collection, data analysis

and dissemination of the findings by respecting the rights and dignity of the participants involved in the study, and conducting the study with honesty and integrity. The researcher did not reveal the personal identifiable information of the respondents in the presentation or findings of the study. In addition, the collected data was kept confidential and results were presented anonymously. The researcher also acknowledged authors whose work was used in the study. The information obtained from the study is being kept in a safe and will be destroyed by shredding and burning after 5 years.

3.11 Chapter Summary

The chapter managed to define and establish the methodologies that were used in collecting and analysing the data to be used to interpret the findings of the research. The research made use of qualitative data approaches and interviews and questionnaires were used as the research data collection instruments. The population of the study was mainly confined to the MWT in Windhoek, Namibia, and the research made use of a sample of 19 respondents. Qualitative data analysis approach was used to present, analyse and interpret the research findings in answering the research objectives.

CHAPTER FOUR: RESULTS AND DISCUSSION

4.1 Introduction

This chapter focuses on the presentation and analysis of data collected in the study. The data was collected using a questionnaire and interview guide. The data collected from questionnaires is presented in the form of tables and cross tabulation. The interview guide was later changed to structured questionnaires, since the respondents were not willing to be interviewed through the phone or face to face due to COVID 19 and they were afraid of victimisation. This Chapter is divided into three sections: the first, Section A presents demographic data collected from employees, and the second Section B includes data collected from employees through unstructured questionnaires and the third Section C includes data collect from all participants through structured questionnaires/interviews.

4.1.1 Response Rate

Table 4.1: Response Rate (n = 19)

Sample	**Frequency**	**Percentages**
Juniors	5	25%
Seniors	5	25%
Chiefs	5	25%
Managers	4	25%
Total	**19**	**95%**

A total of 20 questionnaires consisted of 15 meant for the selected employees in the job category of chief, senior and junior official, and 5 for the manager's position in all the departments of the Ministry. Overall, the response sample of 19 reflects a 95% response rate. The researchers' effort of securing questionnaire distribution through Google forms and email made easier for respondents to answer the form.

4.2 Section A: Demographic information of the respondents

This section shows demographic information of the respondents. It is relevant for the researcher to attach this demographic data to the study because it reveals the respondents' sex, age, position held in the respective directorate of the Ministry of Works and Transport, and years of experience which provides insight and a clear understanding of the collected data.

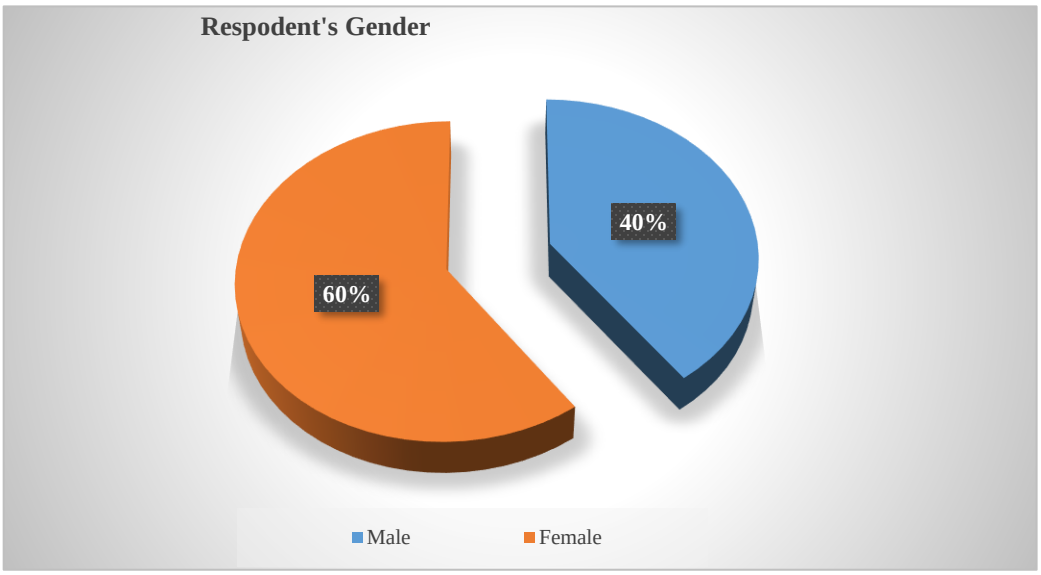


Figure 4.1: Respondent's Gender

Source: Research Findings (2021)

As revealed in figure 4.1, the pie chart portrays the collected data according to a nominal scale with only two categories (male and female) gender of the participants. From the nineteen (19) employees who participated in the questionnaire survey, 40% were male and 60% were female. Therefore, the results indicate that most responses are females than males.

4.2.1 Respondents by Age and Position

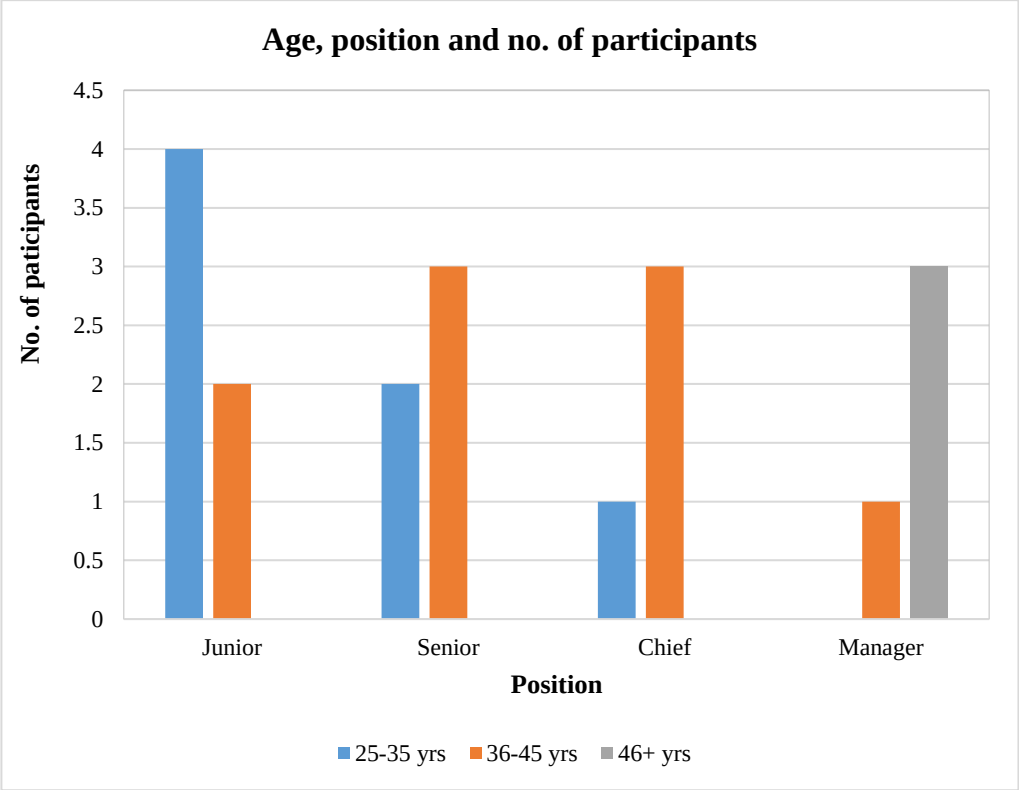


Figure 4.2: Respondent's position and number of years employed

Source: Research Findings (2021)

Figure 4.2 above illustrates the age group, position and the number of participants. The highest recorded participants are aged between 36 and 45 years and they are represented in all positions. The second highest recorded participants are in age category of 25-35 years and they are not represented in the position of the manager. All participants represented in the position of junior, senior and chiefs are aged below 46 years. The least participants are manager position, three of them are aged 46 years and above and one falls in the age category of 36-45 years.

4.2.2 Employees Position and Years of Employment

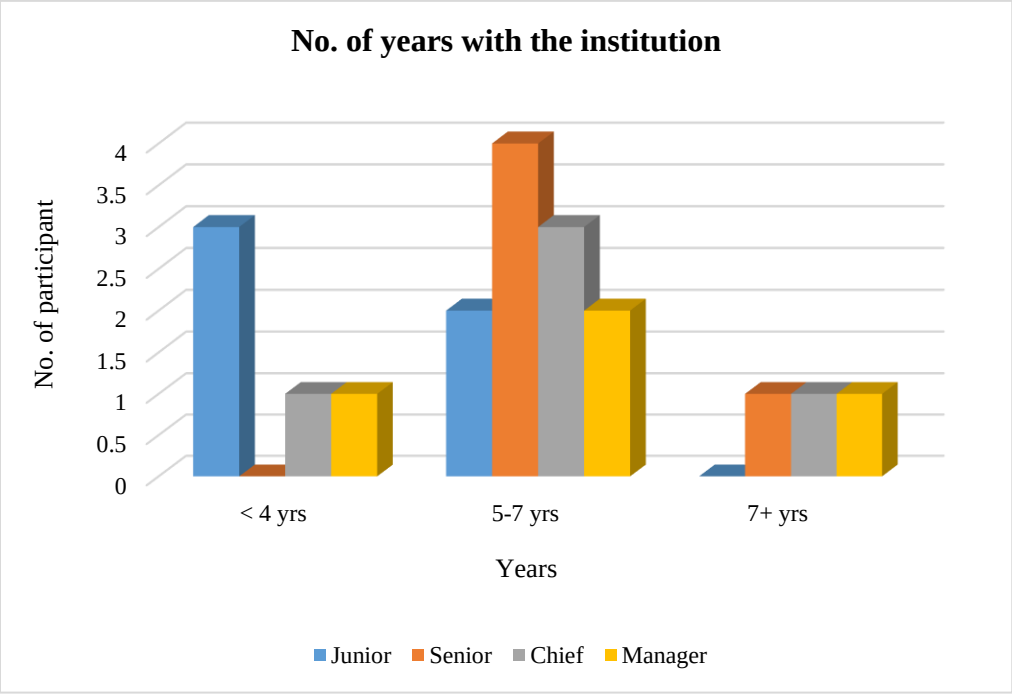


Figure 4.3: Participant's position and number of years employed by the institution

Source: Research Findings (2021)

Figure 4.3 indicates the participants' position and number of years have been with the institution. The majority of the participant have been with the institution between 5 and 7 years and all the position are represented with the highest being senior 4, followed by chiefs 3, junior and manager 2 each. The second highest number of participants employed by the Ministry have been employed for less than four years. The junior employees are the highest with 3 participants, followed by one chief and one manager. The least number of participants have been with the Ministry for more than 7 years and this category is represented by one participant from senior, chief and manager position. The data confirms that the respondents were relatively knowledge on the subject in terms of experience.

4.3 Section B: Unstructured questionnaires

This section as reflected in the questionnaire for junior, senior and chiefs which focuses on employees' perceptions towards the impact of corporate governance on corruption in the Ministry of Works and Transport. Out of 15 respondents comprising of juniors, seniors and chiefs' officers, 86.7% are aware of the concept of corporate governance in the Ministry and 73.3% have indicated that the corporate governance has been practised in the Ministry of Works and Transport. Although corporate governance has been practised by the MWT, all respondent indicated having heard of corrupt acts in the MWT, 80% of the respondent have heard of corruption taking place in the Ministry of Works and Transport through media and the remaining 20% of the respondents through the staff members or their colleagues. One hundred percent (100%) of the respondents agrees that corruption adversely affect the service delivery.

Eighty percent (80%) of the respondents agrees or believe that the Ministry of Works and Transport have establish internal mechanism on how to prevent the corruption and they have indicated that there are public services rules on how employees conduct themselves without involving in corrupt acts. On the issue of the Ministry whether they have adequate leadership to enforce the corporate governance in the MWT, 53.3% agreed that the MWT have adequate leadership to enforce corporate governance, while 46.7% of the respondents believe that the MWT does not have leadership to enforce corporate governance.

The majority of the participants believes that if corporate governance is implemented it will reduce the corruption and the respondents are in support of the implementation or enforcement of corporate governance.

4.4 Section C: Structured/Interviews Findings (Themes)

This section presents the findings from the various themes, which emerged from the study. Data presentation includes the description of the collected data into some form of explanation, understanding of the people and situations under study. The data was presented in themes with transcribed quotations of the respondents being included to support the findings. The themes that emerged from the collected, transcribed analysed data are tabulated in Table 6 below.

Table 4.2: Themes

Number	**Theme**
1	Ways in which to identify the corrupt practices in the Ministry of Works and Transport
2	Ways to identify corporate governance characteristics that distinguish top-performing from non-performing entities
3	Ways in which the corporate governance processes can explain firm performance differences
4	The measures that can be taken by the corporate governance board in preventing and combating corruption in the Ministry of Transport and Work in Windhoek

5	Ways on how good corporate governance can fulfil shareholder interests

4.4.1 Theme 1: Ways in which to identify the corrupt practices in the Ministry of Works and Transport.

This objective or questionnaire was addressed to the employees of the MWT in the job category of junior, senior and chiefs. The following are their responses or what is believed to be the ways to identify the corrupt practices in the MWT:

4.4.1.1 Non-declaration of conflict of interest

Ninety percent (90%) of the participants agrees that non-declaration of conflict of interests is one of the many ways one can suspect acts of corruption in the Ministry of Works and Transport. A conflict of interest occurs when an individual's personal interests, family, friendships, financial, or social factors could compromise his or her judgment, decisions, or actions in the workplace. Conflicts of interest can involve financial or non-financial interests of the staff member and the interests of a business partner or associate, family member, friend or person in a close personal relationship with the staff member.

According to International Transparency (2017) a conflict of interest may arise in a situation whereby a public official has a private or other interest such as to influence, or appear to influence, the impartial and objective performance of his or her official duties. It is also believed that a conflict of interest is sufficient to damage an entity's reputation. Despite this, it is important to note that conflicts of interest are themselves not evidence of wrongdoing; in fact, given that officials inherently occupy multiple social roles they

are almost bound to occur. International Transparency (2017) argue that if the entity has the right measures in place, conflicts of interests are quickly detected and easily defused usually voluntarily before any impropriety can take place. However, if the conflict of interest is not identified immediately and handled well opportunities materialise for public officials to take advantage of their position to pursue private advantage at the expense of the public interest. This private advantage does not only include merely illicit financial gain but also attempts to carry favour with potential future beneficiaries or employers and the professional advancement of friends and family. Thus, while an unambiguous legal definition of conflicts of interest is an essential part of any public sector integrity system, it is impossible to legislate for all possible conflicts of interest. It is therefore advisable for public officials to be able to seek guidance from an internal ethics commissioner or, better still, an external public ethics body. Entities are required to educate public sector workers about conflict-of-interest legislation.

Transparency International advises entities to have clear procedures for the resolution of conflicts of interest and disciplinary measures for dishonest activity should be laid out.

The MWT and other Ministries may use the following procedures to mitigate conflicts of interest:

- recusal: the voluntary or enforced abstinence of officials from decision making or participation in discussions in which they have a personal stake
- divestment or liquidation of a particular interest by the public official
- restriction of official's access to sensitive information
- transfer of public official to an alternative duty

- resignation of public official from the conflicting private-capacity function.

Failure to manage conflicting interests appropriately should be dealt by a competent agency and result in disciplinary action, up to and including dismissal. Criminal prosecution leading to fines and imprisonment should be a credible sanction for those contravening conflict of interest rules. Any decisions or contracts subsequently found to have been affected by an undeclared conflict of interest should be retroactively cancelled, and the beneficiaries excluded from working with the public administration for a certain period.

4.4.1.2 Receiving bribes

Sixty-six percent (66%) of the participants believe that receiving bribes is one of the many ways one can suspect acts of corruption in the Ministry of Works and Transport. According to Goodman, Stark-Anderson and Howes (2018) bribery is the most common form of corruption and can be broadly defined as the offering, promising, giving, accepting or soliciting of an advantage as an inducement or reward for an action which is illegal or a breach of trust. Goodman *et al.* (2018) content that many people think of bribery as giving someone cash, it can take many other forms including non-cash gifts, lavish entertainment or hospitality or other reward or benefit. Bribery takes place if someone is given a gift, donation, loan, cash or non-cash incentive, benefit, or is taken out for particularly lavish hospitality and that in doing so the giver of such items has done so with the intention of inducing or rewarding someone to behave improperly or not to perform their function correctly or in good faith. It is important to note that, in most cases, it will be irrelevant whether the bribe was accepted or not, merely offering the bribe will usually be sufficient for an offence to be committed.

Bribery can be direct (e.g., you give a bribe to someone) or indirect (e.g., you get someone else to give a bribe to another person).

According to OCED (2018) the starting point of investigating bribery always comes from a filed complaint, or from information provided by private individuals, communications from representatives of the competing parties or even newspaper articles. Whistle-blowing procedures and other mechanisms that allow people to come forward to alert authorities to possible suspicious acts can be very effective in detecting bribery and corruption (OCED, 2018). Officials who observe signs of wrongdoing should have an opportunity to report internally and/or externally. Public procurement complaint or appeal mechanisms, where competitors can file protests in case of violations of all sorts (e.g., bid protests) are also considered to be very helpful. However, competitors can abuse these mechanisms through malicious stalling of procurement procedures. It can be noted that people seem uneasy to report domestically in some countries the issue of denunciation is very sensitive. However, people seem to be comfortable reporting any bribery or corruption activities through the media.

4.4.1.3 Favouritism and Nepotism

Sixty percent (60%) of the participants believe that favouritism and nepotism are indicators of corrupt acts. Favouritism can be results of successful lobbying activity by an interested group or individual (Roy, 2016). Favouritism can also occur not necessarily as a result of lobbying, but on account of considerations of friendship, kinship, nationality, ethnicity, ideology or plain prejudice. Roy (2016) argue that favouritism occur when the decision maker decides in favour of specific group or individual interests by deviating from the established standards of decision-making. The rules are bent, the procedures are

abandoned or the procedures are ostensibly followed with a premeditated decision in favour of a particular group or individual who would not otherwise have been the beneficiary by merit. Nepotism is a form of favouritism. Nepotism is defined as arising from “kinship claims” in certain cultures and is expanded to include “non-kin on the basis of other personal or partisan considerations” (Abueva, 1966; Nye, 1967 as cited in Roy, 2016). Nepotism, therefore, is a form of favouritism influenced by relationships between the concerned parties (example: Contracts given to a minister’s relative without inviting bids).

4.4.2 Theme 2: Ways to identify corporate governance characteristics that distinguish top-performing from non-performing entities

All the participants emphasising on the Ministry to adhere to principles such as strong commitment to integrity, ethical values, and the rule of law; and openness and comprehensive stakeholder engagement.

Demonstrating integrity, the participants believes that the governing body (Public Service Commission) should promote a culture which acts in the public interest at all times. The governing body should do this by taking the lead in establishing and living up to specific values for the Ministry and its employees. These values should be well communicated and understood by all the employees. They should be minimum legal requirements to build on established principles for behaviour in public sector, such as objectivity, selflessness, and honesty. These principles will reflect public expectations about the conduct and behaviour of the Ministry, groups, and individuals who manage public service provision and spend public money.

The governing body should stand as a role model by keeping these values at the forefront of its own thinking and behaviour to guide its decision making and other actions. The values should be used to promote a culture of integrity and collaborate throughout the entity using different mechanisms. These include their definition and communication through codes of conduct, frequent staff consultation and communication, exemplary behaviour, and performance assessment and reward processes. Two participants pointed out that the public sector does not reward those who perform above average and no punishment for those who perform below average. This leads some Ministries not performing well and not attaining their strategic goals.

Fifteen (15) participants believes that ethical is essential in any entities and advised that the MWT should hire ethical employees and train them when there is a need. Ethical values and standards should be embedded throughout an entity and should form the basis for all its policies, procedures, and actions, as well as the personal behaviour of its governing body members and other staff.

Having a code of conduct for governing body members and staff is a key element of good governance. Developing, reviewing, and communicating a code that illustrates what the values mean in specific circumstances helps to make visible, how the entity operates; how it embeds its core values, such as by reflecting values in communications, processes, and behaviour; and how it relates to its key stakeholders. Codes also help reassure stakeholders about the entity's integrity and its commitment to ethics.

Conflicts can arise between the personal interests of individuals involved in making decisions and the decisions that the governing body or employees need to make in the public interest. To ensure continued integrity and avoid public concern or loss of

confidence, governing body members and staff should take steps to avoid or deal with any conflicts of interest, whether real or perceived.

Some entities have a separate ethics policy and code of conduct. In such cases, an entity's ethics policy typically sets out values and principles while a code of conduct outlines standards of behaviour and practices.

It can be difficult to measure objectively factors affecting an entity's performance in leadership, ethics, and culture, or to identify ethical problems before they manifest in organisational performance. However, it is important that the Ministry seek to understand and maintain their performance in these areas. Useful evaluative approaches to gauge performance include staff surveys, performance appraisals, administrative reviews, and leadership self-assessments. Stakeholders can also provide important feedback on how an entity is performing in leadership, ethics, and culture. This can be solicited formally or be received through comments and complaints. Complaints can form a vital part of feedback and should be handled and resolved efficiently, effectively, and in a timely manner so that lessons learned are used to improve the performance, both ethical and general, of the entity and its services.

Whistle-blowers can play an essential role in detecting fraud, mismanagement, and corruption. However, they may experience bullying or dismissal from their job. To promote responsible whistleblowing and adequate protection for whistle-blowers, Transparency International (2017) has developed international principles for whistle-blower legislation, which many countries and international organisations have used to develop their own legislation and standards.

Whistleblowing processes should also be established whereby individuals or groups are able to draw formal attention to practices that are unethical or violate internal or external policies rules or regulations and to ensure that valid concerns are promptly addressed. These processes also reassure individuals raising concerns that they will be protected from any potential negative repercussions.

All the nineteen (19) participants believe that establishing an effective risk management and internal control framework and periodically review its effectiveness is essential. Public sector entities face a wide range of uncertain internal and external factors that may affect achievement of their objectives. The effect of this uncertainty on their objectives is called risk and can be positive (opportunities) or negative (threats). Public sector entities have to deal with risk in all their activities, including strategic, operational, financial (including fiscal) and fraud risks. Other examples include societal risks, risks to human rights, and risks to the independence of the judiciary. Proper risk assessment assists entities in making informed decisions about the level of risk that they want to take, and implementing the necessary controls, in pursuit of the entities' objectives.

Good governance requires that the notion of risk be embedded into the culture of the entity, with governing body members and managers at all levels recognizing that risk management is integral to all their activities. It is about being risk aware rather than risk averse entities should not be so risk averse that they miss out on opportunities.

Effective risk management better enables public sector entities to achieve their objectives, while operating effectively, efficiently, ethically, and legally, and should include:

- implementing a risk management framework;

- defining the entity's risk management strategy, approving the limits for risk taking, where feasible, and determining the criteria for internal control;
- integrating the process for managing risk into the entity's overall governance, strategy and planning, management, reporting processes, policies, values; and culture;
- reviewing key strategic, operational, financial, and fraud risks regularly and devising responses consistent with achieving the entity's objectives and intended outcomes;
- engaging staff in all aspects of the risk management process;
- monitoring and reviewing the risk management framework and processes on a regular basis; and
- reporting publicly on the effectiveness of the risk management system, for example, through an annual governance statement, including, where necessary, plans to address significant issues.

Ninety percent (90%) of the participants believe that ensure integrity in corporate reporting including safeguards such as conducting external audits of the entities is crucial. Public sector entities need to demonstrate that they have delivered their stated commitments, requirements, and priorities and have used public resources effectively in doing so. They, therefore, need to report publicly at least annually, so that stakeholders can understand and make judgments on issues such as how the entity is performing and whether it is delivering value for money and has sound stewardship of resources. It is also

important that the process for gathering information and compiling the annual report ensure that the governing body and senior management own the results shown.

To demonstrate good practice, governing bodies should assess the extent to which they are applying the principles of good governance, set out in this International Framework, and report publicly on this assessment, including an action plan for improvement.

The performance information and accompanying financial statements published by a public sector entity should be prepared on a consistent and timely basis. They should allow for comparison with other, similar entities and be prepared using internationally accepted high-quality standards. International Public Sector Accounting Standards (IPSASs) as issued by the International Public Sector Accountancy Standards Board (IPSASB) provide the most complete suite of international financial reporting standards developed specifically for the public sector.

External audit, provided by qualified professionals, is also an essential element of the public sector entity's accountability by providing a review by an independent, qualified person of the regularity and reliability of an entity's financial reports. External audit involves analytical review, systems evaluation, compliance, and substantive testing. In particular, an opinion is given on the entity's financial statements and on whether they have been prepared in accordance with legal requirements and a recognized reporting framework. External auditors assist governing body members in discharging their responsibilities by making appropriate recommendations for corrective action in response to audit findings. External audit reports made publicly available in a timely and accessible manner assist in empowering the public to hold the government and public sector entities to account.

In many jurisdictions, the independent supreme audit institution's (SAIs) function is extremely important in providing independent and objective oversight of a public entity's governance, risk, and control processes and the stewardship of public resources. The oversight responsibility involves not only financial reporting but also operational processes, including accountability for efficiency and effectiveness as well as performance reporting. SAIs require sufficient capacity to hold public sector entities to account effectively.

4.4.3 Theme 3: ways in which the corporate governance processes can explain firm performance differences

This objective or question was addressed to the four managers of the MWT in the management category. These participants indicated diverse varieties of ways in which good corporate governance can improve the performance of the Ministry of Transport and Works. The following are their responses or what is believed to be the ways in which corporate governance can be improvised and used to enhance the performance and subsequently reduce corruption in the Ministry of Works and Transport:

The first participant stated that the current governance should improve on the aspect of independency as most of the approval powers are vested in the Secretary to the Cabinet and this may in turn lead to delays and inefficiency. This jeopardizes the performance of the operations within the Ministry of Transport and Works. The participants further advised that the government should stop political influence of accounting officers. The participants' views may not be in agreement with the OECD (2017) which argues that many governments have a system (usually computerised) for following up on government decisions and monitoring the performance of tasks assigned to ministries. The first role of

the ministry is to develop policy. The ministry has to suggest ideas and measures to the minister to enable him to take part in the conception of government policy. The second role of the ministry is to implement the decisions taken by the government in its domain and to monitor and evaluate policies (OECD, 2017).

The Ministry must monitor the implementation of measures and evaluation of their effectiveness is a key task for the ministry. It must check that decisions are enforced and lessons learned from the evaluation of the conditions of implementation. The most important goal is to introduce a management culture in the administration and to change mentalities. This requires, first of all, time to convince civil servants and, secondly, time to develop adequate tools.

The Ministry is responsible for implementation, but the whole government must demonstrate political will, set the framework and follow the process. Services in charge of monitoring implementation, all departments in a ministry have to monitor the implementation of the measures that they have prepared. It may be convenient to give to an office the specific task of co-ordinating the monitoring of implementation of the main policies of the ministry. The office may report to the Executive Director of the ministry. The inspectorate of the ministry may also play a role in this domain and in evaluation. It has a specific function across ministries. The task of monitoring the implementation of measures is easier when the ministry has local services in the whole country.

The second and third participants are of the assertion that there is a need for the public participating in selecting the suitability of nominees to hold public office as trustee to the tax payer in order to ensure transparency in the appointments. The appointments in the Ministry of Transport and Works are mainly direct appointments through gazette notices

and the involvement of the appointments improves the quality of the holders of the public offices thereby enhancing the overall performance of the Ministry.

Cohen (2016) argues that managing government Ministries or organisations well takes a combination of many qualities, talents and skills such as program or technical expertise, organisational know-how, years of on-the-job experience, management and people skills, the wisdom of maturity, a high comfort level with relative anonymity, a willingness to subordinate private ambitions to the greater good of one's public clients or programs; and, perhaps most significantly, a long-term view with an abiding concern for the future of the organisation one leads. Most political appointees fall far short of possessing the requisite management skills as concluded by the participants. They have little interest in management and seldom even consider that as their proper role. They have a high turnover rate and only a few stick around long enough to acquire the requisite skills even when they are sufficiently talented and motivated to do so (Cohen, 2016).

They have no long-term commitment to the organisations they head. Public often complains about the quality of the services it receives, but the government never considers that the productivity, responsiveness, and performance of the organisation it confronts is a function of the management performance of the political appointees at the top of the organisational hierarchy.

There is another myth that the government "runs itself," that it doesn't really matter if the top leadership just focuses on the big policy issues (Cohen, 2016). Cabinet secretaries and their deputies are too important, it is thought, they get bogged down in the minutiae of regulations and fiscal management. The career staff will tend to the grubby details; they know how to get it done. The career staff do know how to get it done, but they are only as

good as their political leaders will allow them to be. There is a general and growing consensus, both within and outside the government, that the government is not working very efficiently. Recent studies, from both the public and academic sectors, have zeroed in on management issues as a major source of the problem, but none has yet identified the management credentials of political appointees as a critical contributing factor.

The fourth participant believes that corporate governance can enhance the performance of the MWT by training and developments of the directors. Sullivan *et al.* (2016) agrees with the participants' view that the Ministry should take on the additional responsibility of director ethics compliance and training to reduce liability risk. Under the guidelines, the Ministry can demonstrate it had "an effective compliance program" meant to prevent and detect criminal conduct that can may be used in defence if someone found in violation. The following are some of the effective compliance programs that may be used by the Ministry:

- The Ministry must have a written program, standards and procedures to prevent and detect criminal conduct.
- The Executive Director and management should be knowledgeable about the content and operations of the compliance and ethics program and exercise oversight.
- The Ministry should assign the overall responsibility for the compliance and ethics program to one or more responsible persons from among high-level personnel.
- One or more individuals must be delegated day-to-day operational responsibility for the compliance and ethics program and they must report periodically to the management and the board.

- The Ministry must use reasonable efforts not to hire or retain personnel with tainted records of compliance.
- The Ministry must undertake proper periodic communication and training on compliance standards and procedures and training.
- The Ministry must ensure that its compliance and ethics program is followed, including monitoring and auditing to detect criminal conduct, evaluating periodically the effectiveness of the program, and having a mechanism for employees and agents to anonymously report misconduct.
- The compliance and ethics program must be promoted and enforced consistently throughout the Ministry through discipline.
- After criminal conduct has been detected, the Ministry must take reasonable steps to respond appropriately, to prevent further similar criminal conduct.
- The Ministry must periodically assess the risk of criminal conduct and take appropriate steps to design, implement, or modify its compliance program to reduce the risk.

4.4.4 Theme 4: measures that can be taken by the corporate governance board in preventing and combating corruption in the Ministry of Works and Transport

The participants in the study indicated the measures to be considered by the governance board in mitigating corruption within the Ministry of Works and Transport. With regards to this line of thinking, this is what participants had to say:

The first respondent believes that the current governance codes which is being applied in the Ministry of Works and Transports possesses the risk management and internal control measures that are not sufficiently provided for. The fifth respondent also supports the concern about the risk management measures when he specified about the lack of whistle blowing policies which pose threats those who wish to be. The sixth participant explains that the responsible board should improvise their risk management measures to create a motivating environment for the whistle-blowers thus mitigating the corruption within the Ministry of Works and Transport. All participants agreed that courts on the other hand have been found to be lethargic in dealing with corruption matters, as they have just set aside some of the investigations with overwhelming evidence in corruption cases, their judgments and rulings have been smoothened which might have contributed to the rise of other cases. There might be need for clarity on the laws of corruption to everyone with penalties stated and followed cleared so as to mitigate the level of corruption within the Ministry of Works and Transport.

In preventing and combating corruption, respondents also acknowledge the link between the political influence and corruption within the Ministry of Works and Transport. Political leaders are highly-placed political office holders (Lee, 2016). The political leaders use three main influencers in retaining influence on corporate governance institutions which are political influence, political immunity and political authority. Political influence involves the interactions of various stakeholders who retain the limited control over the rewards of political actors (Domadenik *et al.*, 2016).

This suggests that political influence relates directly to the influences on political decision making. Its effects are evident among Namibian businesses. For instance, the eighth

participants established that based on my professional expertise, the sort of influence that political office holders wield amongst the public sector is not healthy for the business or economic environment. While the sixth respondent supports that political influence is apparent in the business environment, the discharge of that influence by political leaders is a source of concern. Eleventh respondent affirms that the nature of our political system is the core driver of corruption within the Ministry. Take political office holders (for example); there are instances where politicians influence the management composition within the MWT and this undermines the principles of corporate governance. Comments from three respondents illustrates that this is a concern which is prevalent among political leaders.

The ability of political leaders to influence the management's decisions relies on the control they wield over organisational outcomes (Cardenas, 2016) such as in the award of government tenders and contracts. The implication for corporate governance is that the possession of such influence by political leaders overwhelms the capacity of corporate governance institutions to effectively monitor behaviour (Gummer and Gauke, 2017). The possession of political influence by politicians is mainly enhanced by weak legal institutions, unlimited power, societal expectations, greed, poverty, illiteracy, and notably, the desire to preserve their social status. These elements are consistent with the 'opportunity spaces' perpetrated by institutional voids (Amaeshi *et al.*, 2016). One of the participants' asserts that the politicians' desire to live up to the expectations of the society.

As soon as one becomes a top politician, some public status is bestowed on one and the next thing is to preserve that status. In preserving that status, involves engaging in (unethical) activities that may conflict with corporate governance. Whereas the desire to

maintain a privileged public status may not be a problem in itself, the means of achieving and maintaining the status is often inconsistent with the good corporate governance principles. The politicians collaborate with corporations to engage in unethical and fraudulent practices to enhance their public status (Ferry *et al.,* 2017).

The inability of citizens to scrutinise politicians accelerates their political influence routing to unrestricted political authority. Lampert (2016) noted that political authority relates to regulating, ordering, shaping, and determining the behaviour of human beings. In Africa, for instance, Ogbeidi (2012) noted that political authority is mainly exercised not necessarily for stakeholders' benefit, but for the personal financial benefit of politicians. The fact is corroborated in Otusanya *et al.* (2016) who argued that political corruption amongst legislators in many African countries is exacerbated by the inability of regulators to apply corporate governance effectively. The implication, as noted in Haimbili (2018) is that developing democracies that lack the will to punish political corruption provide opportunity spaces in maximising the political connectedness.

The eleventh participant notes that in Namibia, possession of political authority comes with significant benefits. Though most of the politicians in Namibia are very rich, the source of their wealth cannot be easily identified. Regarding the above, the first participant, also supports those who stated that the Namibian politicians enjoy unlimited capacity in imposing obligations on the people. There are virtually no opportunities for the citizens to question the authority of these politicians, especially their infractions in the area of public and corporate governance.

These comments highlight the fact that political leaders apply their authority to entrench their corrupt activities (Sikka, 2017). The comments also underline the challenge

encountered by regulators when investigating corporate governance infractions by politicians. The political system limits the capacity of regulators to prosecute political leaders (Haq *et al.,* 2020). Indeed, the prospect of evading prosecution enhances the pursuit of political authority. While the influences and powers of political leaders are aided by weaknesses in legal institutions (Lozano., 2016) this development has had implications for the legitimacy of political institutions. Legitimacy concerns, in the political domain, emerge when there are inconsistencies in the expectation of leaders and the followers, thus creating a lack of trust scenario. As the tenth participant notes, there is a misuse by politicians, of the authority which their positions confer on them to derive private benefits from the public sector. The effect on corporate governance is that policies from the government also lack legitimacy. Nakpodia (2016) affirms that corporate governance is becoming structured more akin to governments in certain ways. This suggests that whereas a well-run government might produce a good corporate governance system, governments lacking legitimacy may compromise the same.

4.4.5 Theme 5: Ways on how good corporate governance can fulfil shareholder interests

The participants indicated ways to be considered by the governance board in fulfilling the shareholder interests in the Ministry of Works and Transport.

The fifteen (15) participants comprising of juniors, seniors and chiefs, 70% of the participants believes that accurate and transparent financial reporting and disclosures informs the shareholder about the position of the Ministry in terms of service delivery. Management is responsible for the integrity of the Ministry's financial reporting system and the accurate and timely preparation of the Ministry's planned services to be provided.

The participant believes that it is management's responsibility under the direction of the Executive Director (ED) and the Ministry's principal financial officer to establish, maintain and periodically or quarterly evaluate the Ministry's internal controls over financial reporting so that fraudulent activity is detected. Periodical review of audit reports and the Ministry can also signal problems to come. Participants believe that the Auditors should be independent (with no financial or operational interest in the Ministry) with the majority of their revenues derived from audit activities, not consultation services. The Ministry's financial statement should be prepared in a transparent manner, with complete, detailed information and reports always available to the public service commission and measures put in place to prevent recurrence of any questionable findings.

The participants further believe that the Ministry has no external committee to assist it in performing its duties, the external committee must have the authority to obtain advice from independent consultants, counsel and other advisers. The advisers' independence should be assessed under applicable law and rules, and the external committee should feel confident and comfortable that its advisers have the ability to provide the committee with advice that is free from any competing interests or conflicting with the Ministry's operations.

The participants have indicated that they have a risk committee within the Ministry of Works and Transport who should review the overall structure and balance the need to create incentives that encourage growth and strong financial performance with the need to discourage excessive risk-taking, both for senior management and for employees at all levels. This committee has no power or mandate to exercise policy such as an incentives program in the Ministry. All policies related to incentives are approved at central

government and are applicable to all employees in other Ministries. The committee further advises the Ministry's long-term strategic plans by looking beyond short-term market value changes to the overall goal of creating and enhancing enduring value. The committee also oversees the adoption of practices and policies to mitigate risks created by the Ministry's programs, such as service delivery policies.

The participants also believe that legal compliance is very important and should be mandatory in all ministries in government. Eighty percent (80%) of the participants are of the opinion that all employees in the Ministry of Works and Transport are like citizens and must act within the law. The penalties for serious violations of law can be extremely severe for employees in the Ministries. Compliance is essential and the management should be comfortable that the Ministry has a robust legal compliance program that is effective in deterring and preventing misconduct and encouraging the reporting of potential non-compliance issues.

Political influence was included in the managers' interview questions and 100 % of the participants believe that politics has an impact on the operations of the MWT. The Ministry has to contribute to the public policy dialogue and discussions about the development, enactment and revision of the laws and regulations that affect their service delivery and the communities in which they operate and their employees reside. If the Ministry engages in political activities, the Management should have oversight responsibility and consider whether to adopt a policy on disclosure of these activities.

4.4 Chapter Summary

The Ministry of Transport and Works respondents revealed that the current governance has some challenges, which trigger the level of corruption. In relation to the nature and activities involved in the governance, the Ministry of Transport and Works officials explained their concern on the lack of independency within its operations as most of them are approved by the Cabinet Secretary. The majority of the participants pointed out that some of the issues affecting the MWT not to perform well are because of political meddling in their affairs, non-legal compliance by some employees and non-external committee to assist in performing their duties, leading to breeding of corruption.

All of the manager participants revealed the need to review the judiciary proceedings involved in the corruption cases so that all cases are attended fairly in a similar manner. The participants also managed to point out some of the indicators of corrupt practices in the Ministry of Works and Transport. The next chapter will ascertain the findings as well as the recommendations proposed to the governance processes within the Ministry of Transport and Works.

CHAPTER 5: CONCLUSIONS AND RECOMMENDATIONS

5.1 Findings and Conclusions

This thesis has given an account of and the impact of corporate governance on the widespread corruption in the public sector and more specifically in the Ministry of Transport and Works and other issues that breed and perpetrate corruption were also discussed. Corporate governance challenges that affect state corporations were found to be the major causes of corruption in the Ministry of Transport and Works. These include the extensive political interference by the government in the decision-making process of the board routing to the lack of autonomy; secondly, the mode of appointment to the board and to the position of the chief executive are not transparent and merit based as political patronage is often at play hence perpetrating patron-clientele relationship.

The governance structure of the public sector which has multiple agents was found to be a challenge as it creates multiple objectives that are sometimes confusing and conflicting to the boards which in turn presents loopholes for corruption to flourish. The other challenge is the agency problem that were triggered by the separation of ownership and control creates a divergence of interests between the principal and the implementers of decisions which are the agents. In the circumstance that these interests are not converged through provision of agency and bonding costs, public resources will be converted to the private property through looting, fraud and outright embezzlement.

Lack of autonomy in the decision making by the corporation board is a great challenge to the proper governance of the Ministry of Transport and Works as most decisions have to be approved by the Cabinet Secretary, hence the board lacks independence. Due to the fact that, there is no mandatory provision committing the Cabinet Secretary (CS) to

comply with corporate governance standards and the CS may make decisions that do not necessarily benefit a wide bracket of stakeholders. The study found out that, there was extensive political interference in the management of the Ministry of Transport and Works' affairs which affects accountability as the whims of the appointing authority are satisfied at the expense of public interest.

The NamCode which is at most applied in governing the State Corporations has some limitations, thus creating a fertile ground for corruption. For instance, there might be need for public participation to vet the suitability of nominees to hold public office as trustees to the tax payer to ensure transparency in appointments. The appointments within the Ministry of Transport and Works are often direct appointments through gazette notices. The Ministry of Transport and Works should possess an appointment criterion which ensures the enrichment of the board with diversity and the right skills to manage the public funds in the interests of the public.

To ensure an effective board, the state corporations need to establish a structured board nomination process. Other participants were of the assertion that the corruption laws are ambiguous and lack clarity; some are even overlapping which in turn confuses the public and enforcers. The corrupt public officers can capitalise on these loopholes to misuse and defraud public resources for private gain. The courts on the other hand have been found to be lethargic in adjudicating corruption matters, as they have entertained a number of applications stopping investigations in corruption cases, their judgments and rulings have been worrisome. The cases also take too long to complete as the courts entertain postponements at the behest of defendants thus denying justice to the victims. Penalties

for corrupt offences are not deterrent enough to discourage the participants and generally, there is lack of political will to support the enforcement agencies to curb corruption.

Additionally, other top management personnel view the measures of risk management and internal control as inadequate and the state corporations have not fully embraced technology, especially in accounting and reporting. The standards of good corporate governance are usually enforced through codes of ethics and conduct and compliance with these standards inculcating ethical conduct and behaviour in the business, both in the private and public sector, hence the links between the supply side of corruption through bribery and the demand side are cut short.

Good corporate governance contributes to combating corruption, which remains one of the greater threats to development around the world. Good corporate governance makes bribes harder to give and harder to conceal. Compliance with corporate governance standards also contributes to the broader climate of fairness and transparency dealings. The core values of corporate governance and the core principles of democracy that have been widely quoted are: transparency, fairness, accountability and responsibility. Some of the advantages for compliance with the standards of corporate governance include: corporate governance brings stability to markets thereby strengthening institutions through sealing the loopholes that breed and perpetrate corruption, hence ensuring that resources are applied right, properly planned for and projects are profitable. Corporate governance also mitigates risk as internal control mechanisms are put in place to prevent and detect corruption. Corruption can be weakened by the corporate governance as it removes the incentives, thus sealing the gaps that breed and perpetrate corruption both from the public and private perspective. Generally, corporate governance promotes the

reforms of state-owned operations. Lastly, it builds transparent relationships between the Ministry of Transport and Works.

5.2 Recommendations

To effectively realise the impact of corporate governance on the levels of corruption, the genesis of governance of the Ministry should be on the right track. The mode of appointment should be transparent and merit based. The composition of the board should be in such a manner that ensures a balance of power between non-executive and executive independent directors who should form the majority in the audit committee. The composition should have a proper mix of skill and expertise.

The appointments to the governing body of a parastatal organisation should be made by the relevant authorities on the advice of the parastatal oversight body. The appointment processes should be based on merit, as a result of free and open competition. Having appointed the board to oversee the activities of the Ministry of Transport and Works, the government should not be involved in the day-to-day management of the Ministry but rather give credence to the agency relationship created. To reduce the levels of corruption, there is a need for the board to steer the Ministry with clear objectives in such a manner which ensures convergence of the interests of the agent and the principal. The government of Namibia should also provide for agency costs which include proper remuneration to the executive officers and the board in order to attract and retain a good calibre of directors though the executive remuneration should not be a burden to the government.

The board appointing authority should also have the management and the board members to commit bonding costs to ensure that they act in the interests of the corporation and in the event of breach, the corporation is compensated by the party in breach. The

corporations should enhance internal risk control measures through establishment of effective whistle blowing mechanisms and embracing the technological development to enhance detection and prevention of financial embezzlement and fraud, through reporting and proper, timely and accurate accounting. All Ministries should adopt the whistle blower policy which should be well structured to encourage reporting and whistle blower protection.

The duties and responsibilities of the directors should be clearly stated and aligned to the corporate objectives so that the directors will not expropriate the public funds bestowed upon them by the tax payers. To cure the problem of overlap in the laws, there is need to have a single regulator as an umbrella body governing all Ministries. The regulator's main function will be to deal with the multi-agency problem, consequently sealing the loopholes of SCs opting to use the legal framework that is deemed weakest in enforcing anti-corruption laws. To strengthen the anti-corruption enforcement mechanisms, there is need to strengthen and even grant more powers to the enforcement agencies such as the Judiciary. The Judiciary should establish a consistent jurisprudence in anti-corruption laws so as to deter corrupt officers from capitalising on inconsistencies in the jurisprudence.

5.3 Areas for Future Studies

This study focused on the impact of corporate governance on corruption. The primary objective of the study was to assess the impact of corporate governance on corruption in the Ministry of Works and Transport, Namibia. The study revealed that the current governance has some challenges, which trigger the level of corruption. Challenges such as lack of independency, political meddling in the Ministry's affairs, non-legal compliance

by some employees and non-external committee to assist in performing their duties. Therefore, the following research areas could be explored.

1. A similar study could be conducted to assess the impact corporate governance have on corruption in other Ministries and in SOEs and see if there is any difference. The study could utilise primary data because there is inadequate secondary documents for analysis.

2. A study could be conducted to investigate corporate governance gap between private and public entity. The study could focus on the link between the two variables.

3. A study could be conducted to investigate the factors that contribute towards ineffective leadership and poor governance in the public service, especially on the local sphere of government since it is at the forefront of basic service delivery.

4. A study could be conducted to investigate a link between the lack of leadership, accountability and transparency in ministries which leads to corruption.

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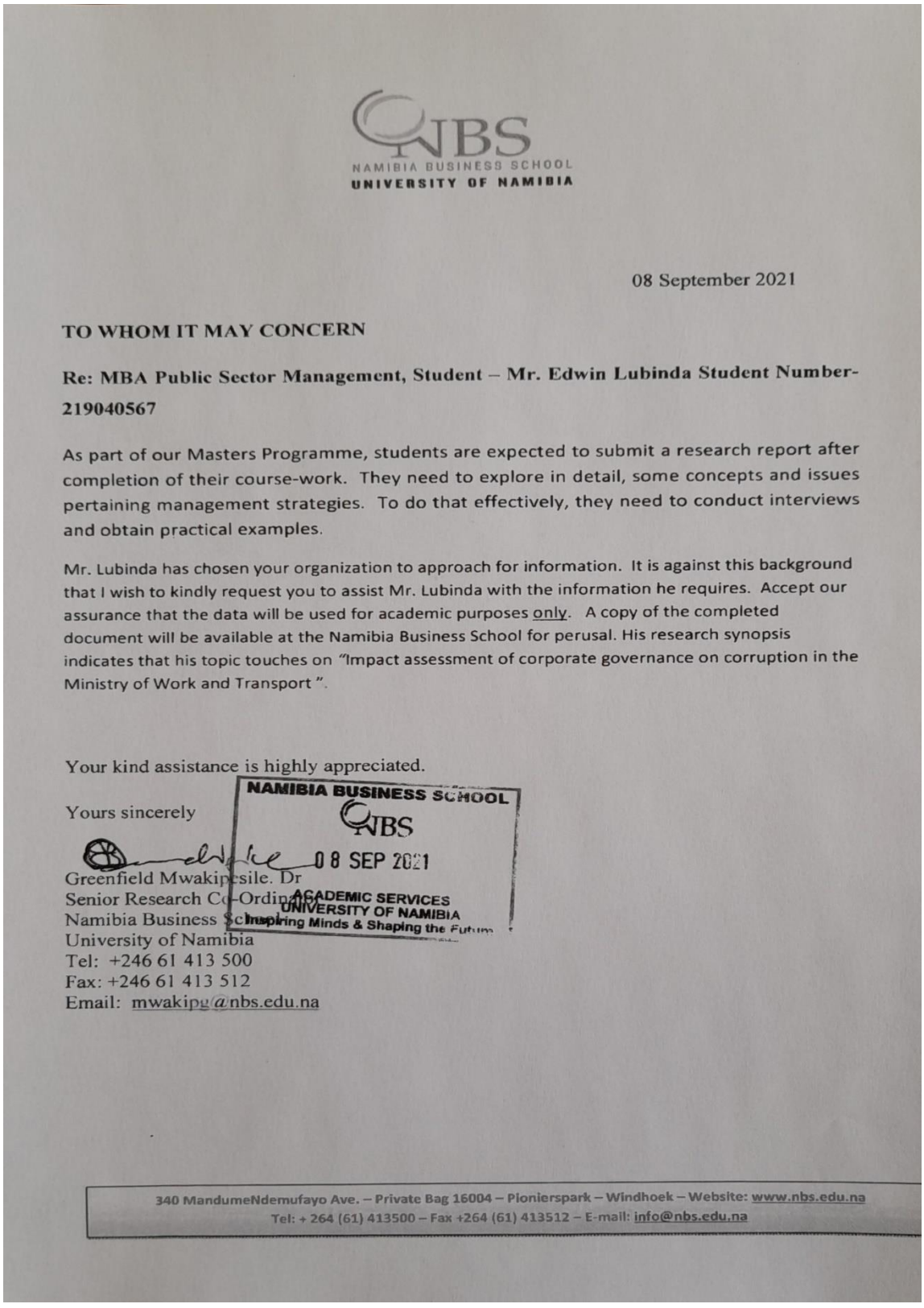
APPENDIX 1: RESEARCH PERMISSION LETTER FROM NBS



NBS
NAMIBIA BUSINESS SCHOOL
UNIVERSITY OF NAMIBIA

08 September 2021

TO WHOM IT MAY CONCERN

Re: MBA Public Sector Management, Student – Mr. Edwin Lubinda Student Number-219040567

As part of our Masters Programme, students are expected to submit a research report after completion of their course-work. They need to explore in detail, some concepts and issues pertaining management strategies. To do that effectively, they need to conduct interviews and obtain practical examples.

Mr. Lubinda has chosen your organization to approach for information. It is against this background that I wish to kindly request you to assist Mr. Lubinda with the information he requires. Accept our assurance that the data will be used for academic purposes only. A copy of the completed document will be available at the Namibia Business School for perusal. His research synopsis indicates that his topic touches on "Impact assessment of corporate governance on corruption in the Ministry of Work and Transport ".

Your kind assistance is highly appreciated.

Yours sincerely

NAMIBIA BUSINESS SCHOOL
NBS
08 SEP 2021
ACADEMIC SERVICES
UNIVERSITY OF NAMIBIA
Inspiring Minds & Shaping the Future

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APPENDIX 2: REQUEST FOR PERMISSION TO CONDUCT AN ACADEMIC STUDY IN THE MINISTRY OF WORKS AND TRANSPORT

Neela Edwin Lubinda
P.O. Box 27954
Windhoek
Email:neelaedwin30@gmail.com
Contact No.: +264 (81) 350 2504

16 September 2021

The Executive Director
Ministry of Works and Transport
Private Bag 13341
Windhoek

Dear Ms. Esther Kaapanda

SUBJECT: REQUEST FOR PERMISSION TO CONDUCT AN ACADEMIC STUDY IN THE MINISTRY OF WORKS AND TRANSPORT, (DEPARTMENT OF ADMINISTRATION, WORKS, TRANSPORT, GOVERNMENT AIR TRANSPORT SERVICES AND AIRCRAFT ACCIDENT INVESTIGATIONS)

I, Neela Edwin Lubinda, a student at Namibia Business School, Student No. 219040567, request permission to conduct a study in the Ministry of Works and Transport, (Department of Administration, Works, Transport, Government Air Transport Services and Aircraft Accident Investigations), with the title of, Impact Assessment of Corporate Governance on Corruption in the Ministry of Works and Transport, Namibia, in order to fulfil the requirements of a Master of Business Administration in Public Sector Management in the Department of Management Science.

The information obtained will only be used for the academic research purpose and all the questionnaires completed and interviews conducted will be treated with utmost confidentiality.

The outcome of this study will be available at Namibia Business School and the recommendation will be will be communicated to the Ministry of Works and Transport through the Executive Director's Office. This will assist in improving the corporate governance system and have a major impact on corruption.

Yours faithfully

.....

Edwin Lubinda

APPENDIX 3: APPROVAL OF REQUEST FOR PERMISSION TO CONDUCT AN ACADEMIC STUDY IN THE MINISTRY OF WORKS AND TRANSPORT

REPUBLIC OF NAMIBIA

MINISTRY OF WORKS AND TRANSPORT

Tel: +264 (0)61 - 208 811
Fax: +264 (0)61 - 228 560
Telex: (50908) 709
Telegram: NAMTRANS

Private bag 13341, Ausspannplatz
6719 Bell Street, Snyman Circle
Windhoek, Namibia

Our Ref:.....

Your Ref:.....

Mr. Neela Edwin Lubinda
P.o Box 27954
Windhoek
Namibia

Dear Mr. Lubinda,

REQUEST FOR PERMISSION TO CONDUCT EDUCATIONAL RESEARCH AT THE MINISTRY OF WORKS AND TRANSPORT

1. We refer to your letter dated 16 September 2021 regarding the above mentioned subject.
2. Permission is hereby granted for you to conduct research for Master of Business Administration in Public Sector Management.: Thesis entitled **'Impact Assessment of Corporate Governance on Corruption'**: -A case study of the Ministry of Works and Transport.
3. While conducting research at this Ministry you are requested to perform your research in a professional manner, including observing confidentiality during the period of research. In addition, the information that you will gather, must be used for research purpose only and findings to be shared with the Ministry.
4. I wish you the best and trust that you will succeed in your studies.

Yours Faithfully,

24-09-2021

ESTHER N. KAAPANDA
EXECUTIVE DIRECTOR

MINISTRY OF WORKS AND TRANSPORT
2021 -09- 24
EXECUTIVE DIRECTOR

"Effective and Efficient Delivery of Service"

All official correspondence must be addressed to the Executive Director

APPENDIX 4: QUESTIONNAIRE – CHIEFS, SENIORS AND JUNIOR OFFICIALS OF THE MINISTRY OF WORKS AND TRANSPORT

QUESTIONNAIRE FOR IMPACT ASSESSMENT OF CORPORATE GOVERNANCE ON CORRUPTION IN THE MINISTRY OF WORKS AND TRANSPORT, NAMIBIA

Dear participant

I am Neela Edwin Lubinda, a Master of Business Administration in Public Sector Management student at the Namibia Business School (NBS). I am carrying out a study of impact assessment of corporate governance on corruption in the Ministry of Works and Transport, Namibia. Kindly accept my assurance of confidentially for all the information provided. Your time in answering a few questions is highly appreciated. Please answer all questions honestly and as accurately as possible, answers should reflect your own perception.

Instructions;

This questionnaire consists of 8 pages

- Do not write your name on this questionnaire
- The questionnaire is divided into 4 sections.
- Please cross (x) in an appropriate box next to your answer
- Please write your answers in the spaces provided clearly

SECTION A: DEMOGRAPHIC INFORMATION.

1. Sex: ☐ Male ☐ Female

2. Age: ☐ 25 – 35 ☐ 36 – 45 ☐ 46 +

3. Department/division employee working for in the Ministry of Works and Transport

   ☐ Administration
   ☐ Works
   ☐ Transport
   ☐ Government Air Transport Services
   ☐ Aircraft Accident Investigations

4. Employee position in the institution/departmental/divisional structure

   ☐ Deputy Director ☐ Chief/s ☐ Senior ☐ Junior

5. Years employed

   ☐ Less than 4 Years
   ☐ 5 – 7 Years
   ☐ More than 7 Years

SECTION B: PERCEPTIONS THAT EMPLOYEES HAVE TOWARDS THE IMPACT OF CORPORATE GOVERNANCE ON CORRUPTION IN THE MINISTRY OF WORKS AND TRANSPORT (MWT)?

1. Are you aware of the concept of corporate governance in the MWT?

   ☐ Yes ☐ No

2. Has the corporate governance been internally practiced within the MWT?

   ☐ Yes ☐ No

3. Have you heard of any cases of corruption in the Ministry of Works and Transport?

   ☐ Yes ☐ No

4. If yes in question 3, through which means was the information revealed?

   ☐ Media

   ☐ Staff member/s

   ☐ Official communicated

   Others, please specify_____

5. Does corruption adversely affect service delivery?

   ☐ Yes ☐ No

6. Has the Ministry established mechanism internally to prevent corruption?

   ☐ Yes ☐ No ☐ I do not know

7. Do you think there is adequate leadership to enforce the corporate governance in the Ministry of Works and Transport?

   ☐ Yes ☐ No

8. Do you think the corporate governance can reduce corruption in MWT?

   ☐ Yes ☐ No

SECTION C: EMPLOYEES' UNDERSTANDING OF CORPORATE GOVERNANCE PRACTICES IN THE MINISTRY OF WORKS AND TRANSPORT

Instructions: Please rate the following statements by crossing (x) in the appropriate box below, on the scale of 1-5, where:

1 = Fully Agree, 2 = Agree, 3 = I do not know, 4 = Disagree, 5 = Strongly Disagree

Code	Statement	Fully Agree	Agree	I do not know	Disagree	Strongly disagree
1	Emphasise integrity, promote ethical behaviours and consult different categories of stakeholders on their interests.					
2	Establish an effective risk management and internal control framework and periodically review its effectiveness. Developing a disaster recovery plan is essential.					
3	Providing transparency to key stakeholders both in the good and bad times promotes stakeholders' confidence in the business					
4	Ensure integrity in corporate reporting including safeguards such as conducting external audits of the business					

5	Helps companies deliver long-term corporate success and economic growth;					
6	Establish, monitor and evaluate the roles and responsibilities of the Board and management. The Board needs to have visibility of management actions and key decision making.					
7	Maintains the confidence of investors and as consequence companies raise capital efficiently and effectively;					
8	Improves control over management and information systems (such as security or risk management)					
9	Gives guidance to the owners and managers about what are the goals strategy of the company;					
10	Minimizes wastages, corruption, risks, and mismanagement;					

SECTION D: EMPLOYEES UNDERSTANDING OF THE INDICATORS OF CORRUPT PRACTICES IN THE MINISTRY OF WORKS AND TRANSPORT

Instructions: Please rate the following statements by crossing (x) in the appropriate box below, on the scale of 1-5, where:

1 = Strongly Agree, 2 = Agree, 3 = I do not know, 4 = Disagree, 5 = Strongly Disagree

Code	Statement	Fully Agree	Agree	I do not know	Disagree	Strongly disagree
1	Non-declaration of conflict of interest					
2	Receiving bribes					
3	Interference in decision-making					
4	Favouritism (nepotism, cronyism and patronage)					
5	Interference in appointments of employees					
6	Procurement/contract violations (delivering sub-standard goods/services, violating contract terms with suppliers)					
7	Falsification and/or misrepresentation of company documents					

8. What do you think should happen when enforcing corporate governance in the MWT?

……

……

……

……

……

……

12 As a stakeholder in corporate governance in Namibia, how would you assess the present state of corporate governance in the MWT?

……

……

……

…….

13 In your opinion, what governance reforms are necessary to improve corporate governance in the Public Sector, specifically Transport Sector in Namibian business environment especially regarding its influences on Corruption?

……

……

……

…….

Thank you for your willingness to support this study

APPENDIX 5: QUESTIONNAIRE – MANAGERS OF THE MINISTRY OF WORKS AND TRANSPORT

QUESTIONNAIRE FOR IMPACT ASSESSMENT OF CORPORATE GOVERNANCE ON CORRUPTION IN THE MINISTRY OF WORKS AND TRANSPORT, NAMIBIA

Dear participant

I am Neela Edwin Lubinda, a Master of Business Administration in Public Sector Management student at the Namibia Business School (NBS). I am carrying out a study of impact assessment of corporate governance on corruption in the Ministry of Works and Transport, Namibia. Kindly accept my assurance of confidentially for all the information provided. Your time in answering a few questions is highly appreciated. Please answer all questions honestly and as accurately as possible, answers should reflect your own perception.

Instructions;

This questionnaire consists of 6 pages

- Do not write your name on this questionnaire
- The questionnaire is divided into 3 sections.
- Please cross (x) in an appropriate box next to your answer
- Please write your answers in the spaces provided clearly

SECTION A: DEMOGRAPHIC INFORMATION.

6. Sex: Male ☐ Female ☐

7. Age ☐ 25 – 35 ☐ 36 – 45 ☐ 46 +

8. Department/division employee working for in the Ministry of Works and Transport

   ☐ Administration

   ☐ Works

   ☐ Transport

   ☐ Government Air Transport Services

   ☐ Aircraft Accident Investigations

9. Employee position in the institution/departmental/divisional structure

   ☐ Deputy Director ☐ Chief/s ☐ Senior ☐ Junior

10. Years employed

    ☐ Less than 4 Years

    ☐ 5 – 7 Years

    ☐ More than 7 Years

SECTION B: INTERVIEW QUESTIONAIRES FOR THE EMPLOYEES IN THE MINISTRY OF WORKS AND TRANSPORT (DIRECTORS/DEPUTY DIRECTORS)

1. In your own opinion what do you understand by corporate governance?

   ……

   ……

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2. Are internal control policies communicated to all employees?

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3. Does the MWT have an internal audit function? .....

4. Does the MWT have approved Code of Ethics/Conduct?

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   .....

5. What is the role of the MWT in ensuring responsible ethical behaviour?

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   ……..…….

6. Does the MWT/government have approved Whistle Blowing Policy?

   .....

   .....

   .....

7. Based on your experience, what do you consider as challenges that are faced in enforcing the corporate governance?

……

……

8. To what extent do you think that the following elements have impacted the practice of corporate governance in MWT?

a) Political system …….....

b) Corruption …….....

c) Culture and Ethnicity …….

d) Extent of Law and Order in the society

……

……..

SECTION C: RECOMENDATIONS

Please give (3) three ideas as to how the MWT can improve corporate governance?

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Thank you for your willingness to support this study

APPENDIX 6: INTERVIEW CONSENT – MANAGERS OF THE MINISTRY OF WORKS AND TRANSPORT

INTERVIEW CONSENT FORM

Title: Impact assessment of corporate governance in the Ministry of Works and Transport in Namibia.

I am Neela Edwin Lubinda, a Master of Business Administration in Public Sector Management student at the Namibia Business School (NBS). You have been purposively selected to participate in this research study because of your experience, role in leadership and day to day involvement in the operation/execution of the MWT activities. The study analyses the impact of corporate governance on corruption in the Ministry of Works and Transport. The objectives of the study are:

- To examine how improved institutional framework for corporate governance can reduce corruption;
- To explore how good corporate governance can explain firm performance differences;
- To examine how good corporate governance can fulfil shareholder interests;
- To identify corporate governance characteristics that distinguish top-performing from nonperforming entities and;
- To identify indicators of corrupt practices in the Ministry of Works and Transport.

If you agree to participate, this will involve being interviewed once and it is expected to last no longer than 20 minutes. I will take notes during the interview. All interview data will be treated with utmost respect, confidentiality and stored for a period of three years (3 years). Information will be shared with my supervisors and other appropriate staff at NBS, your identity will not be revealed. Your role is mainly to share with me your experience and opinions regarding the impact of corporate governance on corruption in the MWT. The final research study (thesis) will be available at the Namibia Business School (NBS) Library.

Your participation is appreciated and please sign or tick below to indicate your consent to participate in this research.

…… **…..…….**

Signature of Participant / [Tick] **Date**

…… **……** **…..……..**

Researcher **Signature** **Date**

APPENDIX 7: QUESTIONNAIRE CONSENT FORM – CHIEFS, SENIOR AND JUNIOR OFFICIALS OF THE MWT

QUESTIONNAIRE ADMINISTRATION CONSENT FORM (CHIEFS, SENIORS AND JUNIOR OFFICERS)

Title: Impact assessment of corporate governance in the Ministry of Works and Transport in Namibia.

I am Neela Edwin Lubinda, a Master of Business Administration in Public Sector Management student at the Namibia Business School (NBS). You have been purposively selected to participate in this research study because of your experience and day to day involvement in the operation/execution of the MWT activities. The study assesses the impact of corporate governance on corruption in the Ministry of Works and Transport. The objectives of the study are:

- To examine how improved institutional framework for corporate governance can reduce corruption;
- To explore how good corporate governance can explain firm performance differences;
- To examine how good corporate governance can fulfil shareholder interests;
- To identify corporate governance characteristics that distinguish top-performing from nonperforming entities and;
- To identify indicators of corrupt practices in the Ministry of Works and Transport.

If you agree to participate, this questionnaire is expected to be completed in less than 30 minutes. All answered sheet data will be treated with utmost respect, confidentiality and stored for a period of three years (3 years). Information will be shared with my supervisors and other appropriate staff at NBS, your identity will not be revealed. The final research study (thesis) will be available at the Namibia Business School Library.

Your participation is appreciated and please sign/tick below to indicate your consent to participate in this research.

…… **…….……**

Signature of Participant [Tick] **Date**

…… **……** **…..……..**

Researcher **Signature** **Date**

APPENDIX 8: SUMMARY OF PLAGIARISM CHECK

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Document Information

Analyzed document	Thesis Final Draft Edited 20211119.docx (D119139316)
Submitted	2021-11-19 10:38:00
Submitted by	
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Similarity	5%
Analysis address	mwakipg.unam@analysis.urkund.com

Sources included in the report

SA	**University of Namibia / LT Ndengu.docx** Document LT Ndengu.docx (D37657172) Submitted by: TNakweenda@unam.na Receiver: ehaipinge.unam@analysis.urkund.com	2
SA	**University of Namibia / Mini Thesis.pdf** Document Mini Thesis.pdf (D113823868) Submitted by: lainauushona@gmail.com Receiver: moodle.unam@analysis.urkund.com	5
SA	**1310399019_Master_635713569314544497.pdf** Document 1310399019_Master_635713569314544497.pdf (D14922860)	6
SA	**University of Namibia / Research proposal .pdf** Document Research proposal .pdf (D110791057) Submitted by: 201605283@students.unam.edu.na Receiver: moodle.unam@analysis.urkund.com	1
SA	**University of Namibia / business research methods.pdf** Document business research methods.pdf (D113065162) Submitted by: nickshilumbu@gmail.com Receiver: moodle.unam@analysis.urkund.com	5
SA	**LIZER THESIS FINAL.doc** Document LIZER THESIS FINAL.doc (D22161625)	11
SA	**i6208493_Lamens_Kamiel_TUTOR_Paschek.pdf** Document i6208493_Lamens_Kamiel_TUTOR_Paschek.pdf (D100510776)	1

APPENDIX 9: LANGUAGE EDITING CERTIFICATE

Dr.GM

The Rev. Dr. Greenfield Mwakipesile

ThD, MBA, HBS | mwakipg@outlook.com

CONTACT

PO Box 99539,
UNAM,
Namibia

LANGUAGE & COPY-EDITING CERTIFICATE

30th November 2021

RE: LANGUAGE, COPYEDITING AND PROOFREADING OF NEELA EDWIN LUBINDA's THESIS FOR THE MASTER OF BUSINESS ADMINISTRATION DEGREE OF THE NAMIBIA BUSINESS SCHOOL OF THE UNIVERSITY OF NAMIBIA

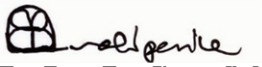
This certificate serves to confirm that I copyedited and proofread **NEELA EDWIN LUBINDA's** Thesis for the **MASTER OF BUSINESS ADMINISTRATION DEGREE** entitled: **IMPACT ASSESSMENT OF CORPORATE GOVERNANCE ON CORRUPTION IN THE MINISTRY OF WORKS AND TRANSPORT, NAMIBIA**

I declare that I professionally copyedited and proofread the thesis and removed mistakes and errors in spelling, grammar, and punctuation. In some cases, I improved sentence construction without changing the content provided by the student. I also removed some typographical errors from the thesis and formatted the thesis so that it complies with the University of Namibia's guidelines.

I am a trained language and copy editor and have edited many Postgraduate Diploma, Masters' Thesis, Dissertations and Doctoral Dissertations for students studying with universities in Namibia, Zimbabwe, Eswatini, South Africa and abroad. I have also copy-edited company documents for companies in the region and abroad.

Please feel free to contact me should the need arise.

Yours Sincerely,



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