

#DIFFERENCE #MAKERS

SAICA PUBLIC SECTOR INSIGHTS

REPORT 2025



Professionalisation of the Public Sector and the South African Accountancy Profession

An imperative intersection towards making a difference, with financial stability and improved service delivery in mind.

Research shows that a professionalised public sector can bridge gaps between policy ambitions and implementation, fostering sustainable development and equitable service delivery. South Africa's world class accountancy expertise can help government build state capacity and professionalise public finance management and reporting, enhancing fiscal responsibility, transparency and accountability while stabilising finances and service delivery.

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EXECUTIVE SUMMARY



South Africa has never had a shortage of good policies but has almost always lacked implementation. Will professionalisation of the public sector remain elusive like many other government policies and objectives, or will the country see successful implementation that transforms the sector?

THIS REPORT IS BOTH DIAGNOSTIC AND A CALL TO ACTION. IT INVITES STAKEHOLDERS TO REIMAGINE THE PUBLIC SECTOR AS AN ENVIRONMENT KNOWN FOR PROFESSIONALISM, EXCELLENCE, INNOVATION, AND INCLUSIVE GROWTH.

The accountancy profession is well-positioned to support this transformation. Through its commitment to ethical standards, public interest, and professional excellence, it can help stabilise public finances, improve transparency, and enhance service delivery. However, for this potential to be realised, the public sector must evolve into an environment where professionals can thrive and contribute meaningfully.

Importantly, the report advocates for a blended model - one that builds internal capacity, transforms the operating environment, attracts external professionals, and sets the right tone from the top. It calls for strategic

partnerships between government, professional bodies, and civil society to drive reform and restore public confidence.

The report recognises governments framework for professionalisation, structured around five pillars: recruitment and selection, induction, performance management, continuous learning, and career progression. It also highlights the barriers to reform, including political interference, weak accountability mechanisms, and structural inefficiencies.

Professionalisation is defined not merely as the adoption of professional standards, but as systemic transformation - anchored in merit-based recruitment, ethical conduct, continuous development, and accountability. The accountancy profession, particularly Chartered Accountants (CA(SAs)), are a critical partner in this journey. Their expertise in financial management, governance, and ethical leadership can significantly enhance public sector performance and fiscal sustainability.

South Africa's public sector is at a pivotal juncture. Despite a history of progressive policy development, the country continues to grapple with persistent implementation failures, eroding public trust and undermining service delivery. This report presents a compelling case for the professionalisation of the public sector, positioning it as a strategic enabler of state capacity, ethical governance, and sustainable development.



1 INTRODUCTION & BACKGROUND

The professionalisation of the South African public sector is crucial for the country's economic development, government effectiveness, as well as the relevance and reputation of the accountancy profession. The public sector is a vital component of the country's economy, infrastructure and viability, making any inefficiency and ineffectiveness directly impactful on the well-being and aspirations of citizens. Fraud, corruption and mismanagement in addition to inefficient and ineffective processes, technologies, people and legislation frameworks have hindered government's ability to serve its citizens effectively. The profession, with its emphasis on ethics, integrity, and professionalism, has the potential to play a significant role in addressing these issues and improving public sector delivery.

South Africa's transition to democracy in 1994 brought both happiness and trepidation, as the new government had inherited a racially skewed public service. The Constitution, 1996, and the National Development Plan (NDP): Vision 2030 support the need for public administration to maintain a high level of professionalism. However, the state of affairs and professionalism within the public sector is of serious concern, needing urgent attention. It has gotten so dire, that government has recently initiated a new series of reforms, as yet another attempt to 'turn the ship around'. Government and analysts acknowledge the poor track record in implementing some of the best possible plans and policies of past years. This includes the poor implementation of initiatives such as "Batho Pele" and the NDP2030.

There has been much talk throughout the world about efforts towards professionalisation of the public sector. Professionalising the public sector is one of the key imperatives for building state capacity. Like many global counterparts, South African struggles with issues of professionalism and professionalisation of state employees and its operations. During 2022, the South African government approved and issued a National Framework for the Professionalisation of Public Service, an ambitious step toward a professional, ethical, competent, and capable state. The framework covers five pillars in the value chain for the professionalisation of the public sector and specifies that those aspiring to work in the finance or supply chain management (SCM) environment should further have accounting,

economics, and finance as part of the curriculum, and should preferably hold a Chartered Accountant (CA) qualification. Despite the existence of the policy framework underpinning professionalism in the South African public sector, the challenge of unprofessional behaviour, as attested to in the number of corruption cases, is a cause for major concern. Currently, the public service is fighting unethical conduct within its ranks, with millions of Rands lost through state capture and unfettered spending. Citizens are becoming weary of government and patience is wearing thin, as evidenced by ongoing service delivery protests.

Government, through the Department of Co-operative Governance (CoGTA) recently issued a discussion document which sets the stage for a comprehensive overhaul of South Africa's local government system, building on the 1998 White Paper (WPLG98) and responding to persistent failures, new challenges, and the need for a modern, fit-for-purpose model. This is yet another attempt that could yield a sound plan to improve local government, however based on historic outcomes – is at risk of not being effectively implemented. In fact, according to the discussion paper, "there is thus a need to address the **evident weaknesses in the current RSA policymaking and implementation system**", which is characterised in the eyes of many as lots of discussion producing well-crafted reports with little action and indifferent results.

The chartered accountancy profession in the public sector

Chartered accountancy and the broader accountancy profession play a crucial role in shaping government revenues, expenditure and public finance management at local, provincial, and national levels. The profession contributes to ensuring that taxpayers receive value for money from the government, which should ideally work to ensure that good public finance management translates into improved quality service delivery.

They use their knowledge and expertise to provide effective financial management to entities, municipalities and departments, promoting the professionalisation of public finance management. Accountancy qualifications allow professionals exposure and proficiency to various environments, contexts, reporting frameworks, best practices and laws in different sectors.



The agility and flexibility of the profession enables professionals to adapt to any environment and deliver sustainable value. The South African chartered accountancy qualification is developed in the South African context and strikes the right balance of local relevance, globally renowned standards, and best practices – which makes it internationally sought after.

However, due to various challenges faced by the public sector, the South African government is not always able to attract and retain top accountancy talent, as it has historically not been considered as an employer of choice by professionals, including chartered accountants. More insights on this are available in [SAICA's Career Mobility Research Report](#) that takes a deep dive into the challenges faced by professionals in navigating careers in and out of the public sector.

With the country now at a critical crossroads, with accountancy professionals increasingly interested in service within the public sector, now is the opportune time for government to accelerate its professionalisation plans and efforts by increasing the number of accountancy professionals in the sector, while also ensuring that a conducive environment is created. CAs(SA) belong to a profession that strives to make a meaningful contribution to society by serving and protecting public interest.

They are responsible leaders who behave ethically and create sustainable value for a wide range of stakeholders within organisations. They prepare meaningful financial and non-financial information that has integrity, is relevant and accurate for stakeholders.

They also interpret, analyse and evaluate such information for impactful decision-making. Together with associate general accountants South Africa (AGAs(SA)) and Accounting Technicians South Africa (ATs(SA)), these professionals complement each other while driving and reporting sustainable value creation for organisations.



AGAS(SA) ARE PROFESSIONALS WHO DRIVE HIGH PERFORMANCE AND DEMONSTRATE EXCEPTIONAL PROFESSIONAL VALUES, ATTITUDES, ACUMENS AND TECHNICAL CAPABILITIES, IN DRIVING SUSTAINABLE VALUE CREATION IN ORGANISATIONS.

These professionals contribute significant value within a finance eco-system and the entire value creation process in delivering efficiency and quality in processes within an organisation. Together with ATs(SA), these professionals contribute significantly to the professionalisation of operations and public finance management, working towards clean administration, sound systems of internal control and effective service delivery.

Given the challenges faced by the public sector, attracting these skills should be a priority as they go a long way in supporting transparency, accountability and governance and are crucial in rebuilding public trust in government. Government's professionalisation ambitions have to consider the integration, attraction and retention of the skills of these accountancy professionals.

The chartered accountancy profession can make a meaningful difference in the South African public sector by:



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PURPOSE AND RATIONAL FOR THIS INSIGHTS REPORT

The professionalisation of South Africa's public sector represents a critical pathway towards enhancing service delivery, improving governance, and building state capacity. Despite numerous reform initiatives since the democratic transition in 1994, the public service continues to face significant challenges that impede its transformation into a professional, efficient, and development-oriented institution. This report provides insights into the professionalisation principles and frameworks and the role of the accountancy profession in professionalising the South African public sector. It has been prepared as a demonstration of the profession's readiness to support government in achieving its bold objectives, serve its stakeholders (particularly citizens), while making a difference.

It examines the role of the accountancy profession in professionalising public finance management and ultimately supporting the professionalisation of the public sector. It analyses the professionalisation

landscape and showcases how the accountancy profession can support the professionalisation of public financial management and contribute to the professionalisation of government as a whole, improving governance, transparency, and accountability. It makes a strong case for the adoption of professional standards, practices, and guidelines by all spheres of government, identifying challenges and barriers faced in implementing these standards effectively. It specifically explores ethical practices and the impact of ethical guidelines and codes of conduct on professional behaviour and decision-making.

It also acknowledges the practical barriers to professionalisation within the South African public sector, offering insights into the complex interplay of historical, political, institutional, and operational factors that constrain reform efforts.

01

Insights and analysis of the professionalisation landscape



02

Making a case for professionalisation



03

Unpack the role of the accountancy profession



04

Diagnose & respond to implementation barriers & challenges



05

Towards an effective and professionalised sector



3

A MODEL FOR PROFESSIONALISATION

Professionalisation of the public sector refers to the process of enhancing professional standards, practices, qualifications, and expertise of individuals working in the sector. It aims to raise the level of professionalism and competence among public sector employees, making them more capable and accountable in their roles.

Professionalisation emphasises on the need to improve the capabilities of the existing workforce, developing their skills, and ensuring that they adhere to high professional standards. This would include implementing more rigorous training and development processes, providing fit-for-purpose training and development opportunities, promoting ethical conduct and improving future hiring processes.

Professionalising the public sector is the institutionalisation of merit-based systems, ethical governance, and continuous skills development to transform state capacity, ensuring equitable service delivery and public trust. It requires depoliticizing recruitment and management, enforcing accountability, and aligning operations with organisational mandates.

Recruiting, hiring and retaining professionals from various professions (such as accountancy, engineering, customer service, technology and digital innovation, legal and safety, sustainability, and other specialists) to work in the public sector could help the government achieve its professionalisation objectives, as this attracts individuals with the right capabilities and expertise, improving the delivery of government services. The end goal is to make the public sector more efficient and effective in delivering services.

Professionalisation would include both the **development of the current workforce** as well as the **addition of professionals** that are traditionally external to government.

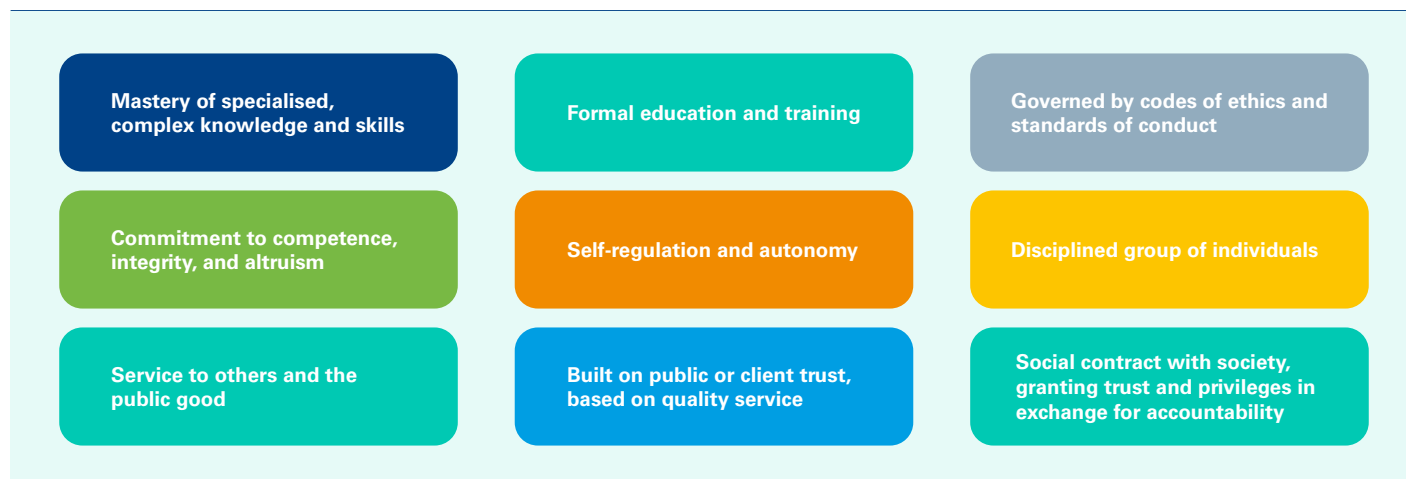
Should all government employees belong to a professional body for the government to achieve professionalisation? Not necessarily! This would be both impractical and unreasonable, but there is a need for the government to specify roles and responsibilities that should require registration with a reputable professional body.

There is no universally accepted definition of what distinguishes a “profession” from an “occupation” or “trade”. It is generally accepted in comparative sociological literature (particularly in the wake of Carr-Saunders and Wilson, 1933) that a profession is a vocation or full-time career that displays most, or all of the following features:

- A common body of specialised knowledge and expertise, based on the application of systematic theoretical principles, and acquired by members of the profession through prolonged education and training at the highest levels, as well as ongoing professional development;
- A system for certification that individuals possess such knowledge and expertise before being licensed or otherwise allowed to practice;
- A closed community with a strong sense of collegial responsibility and corporate solidarity (esprit de corps), characterised by shared norms and values;
- Adherence to high ethical standards and codes of behaviour or professional conduct, together with provisions for the monitoring and enforcement of compliance by individual members;
- A commitment to a social ideal that prioritises service to the welfare, health, and safety of citizens, communities, and society as a whole over the personal interests of practitioners. A commitment to serving the public interest;
- A high level of societal status, esteem, and legitimacy, arising from the higher social function of the work of the profession;
- The existence of a professional body or organisation able to certify and ensure the competence of practitioners and encourage and enforce ethical standards of behaviour; and
- A broad measure of discretionary autonomy allowing members of the profession to manage their affairs, develop new knowledge, and the setting of standards of performance and behaviour.

Summarily, a profession tends to include the following key elements, and government should consider leveraging existing and credible professional bodies for roles that require the following (or at least tick these boxes):





The definition of a professional body and the requirements to register as a professional body according to the South African Qualifications Authority (SAQA) are [available here](#). South Africa should adopt a **blended model towards professionalisation**, that incorporate the following aspects:



An uncompromising commitment to ethical conduct and customer service

Closely linked to the definition of a profession, is the central argument of ethics – which is vital for professionalisation and professionalism in the public sector. The importance of ethics in the public sector cannot be overstated. This is because holding a public office entails public trust, which can only be maintained if public officials recognise the primacy of public interest and can build public confidence in the integrity of public institutions and their services by their conduct.

Since they address questions of what is generally acknowledged as ‘good’ or ‘wrong,’ as opposed to what is simply desirable, ethical principles are of a higher moral standard than other norms and standards.

The following represent some of the general and fundamental principles that should be demonstrated by professionals in the public sector. It is important to mention that in practical terms, most ethical conduct initiatives in the public sector tend to fail. They fail because of weak leadership, poor accountability, ineffective controls, political interference, normalisation of unethical behaviour, lack of transparency, and structural barriers.

Overcoming these challenges requires not just more policies, but a fundamental shift in leadership commitment, enforcement of accountability, practical ethics training, and active public engagement.



Fundamental ethical principles that will drive professionalisation in the public sector include the following:



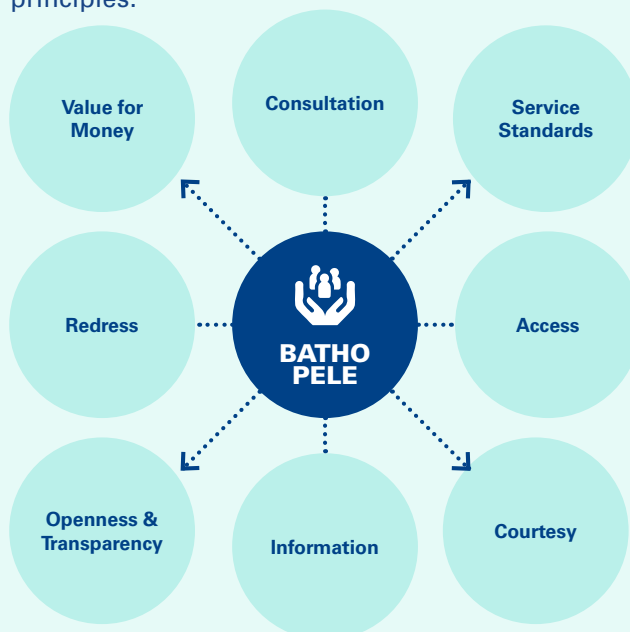
Lessons from Batho Pele

Batho Pele, meaning “People First” in Sesotho, is a policy framework introduced by the South African government in 1997 to transform public service delivery and put citizens at the centre of government operations.



Lessons from Batho Pele

The Batho Pele White Paper outlines *eight core* principles:



These principles aim to ensure that all citizens receive equitable, efficient, and respectful service from public servants, moving away from the apartheid-era bureaucracy towards a people-centred, accountable public sector.

In your assessment, how effective has the Batho Pele initiative been?

Despite its noble intentions and widespread adoption as official policy, Batho Pele is considered to have largely failed to deliver on its promise of improved public service for several interlinked reasons, and unless there is a drastically different approach to ethics and

professionalisation in the sector – such initiatives and policies may also go down in history as nothing more than good policies.

Batho Pele remains a visionary framework for transforming South Africa's public service, much like the professionalisation framework. But its impact has been undermined by poor implementation, lack of capacity, weak accountability, and an entrenched institutional culture. For professionalisation to succeed, government must prioritise skills development, merit-based appointments, robust processes, and a genuine shift in public service values, a commitment from political and administrative leaders and a shift from compliance to true citizen-centred service.



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MAKING A CASE FOR PROFESSIONALISATION OF THE SECTOR

Professionalisation in public administration has been a topical issue since the 20th century, but it has not been successfully achieved in South Africa. Public administration is crucial for society's efforts to improve the human condition by delivering essential services.

However, the South African public sector faces challenges such as a lack of professionalism, employees lacking skills, competencies, and expertise, and attracting and retaining skilled employees.

This is due to competition for scarce skills in the labour market between public and private sectors – with the private sector often winning the skills race. Skilled employees prefer the private sector as it is seen to offer a (more) professional environment and conducive working conditions.

PROFESSIONALISATION CAN ENHANCE THE GOVERNMENT'S ABILITY TO ACHIEVE ITS MANDATE AND ENSURE A SUSTAINABLE PUBLIC SECTOR THAT OFFERS EXCELLENT SERVICES TO THE PUBLIC AND STAKEHOLDERS.

Professionalisation involves ensuring that the workforce is well-trained, qualified, and competent in their respective fields of work. This approach would help to improve the overall quality of service delivery, enhance accountability, increasing transparency in the public sector.

The core benefits of professionalising the South African public sector are as follows:



Meritocratic appointments towards an effective public sector

Appointments based on merits in the public sector can ensure the employment of skilled individuals with the relevant skills and expertise, promoting professionalism and ensuring the South African government's mandate is achievable. Collaboration with professional bodies and stakeholders like SAICA, the Engineering Council of South Africa (ECSA), the Council for the Built Environment (CBE), the South African Board for People Practices (SABPP) and the like may prove beneficial.

There are well over 100 professional bodies that government needs to tap into, focusing on the credibility of these bodies to solicit the best talent for the public sector. Various other public and private institutions can help government access skilled individuals and promote the complex work of the sector. Collaboration between these stakeholders will make the government an

employer of choice for professionals looking to make a difference in the country. Section 195 of the Constitution requires a high standard of professional ethics in the public sector, while it is common cause that the public sector environment presents one of the most complex environments – requiring exceptional capabilities.

To attract and appoint suitable candidates, government needs to re-work entry requirements for all appointments, re-engineer its recruitment processes and create a conducive environment for professionals to thrive. Professionalisation of the public sector is highly reliant on the appointment of skilled individuals, based on key performance areas.

The National School of Government (NSG) (2022) emphasises the importance of professionalising public administration for building state capacity and employing qualified employees to enhance public sector performance and promote capacity building. Merit-based



systems ensure civil servants possess technical expertise, improving policy implementation and public service efficiency. Research also links meritocratic recruitment to better tax collection, reduced corruption, and higher economic growth, while transparent appointments reduce patronage networks, fostering accountability which can rebuild public trust.

Skilled bureaucrats will improve fiscal management and service delivery effectiveness and support stronger public financial oversight and GDP growth.

Establishes a professionalised environment

The professionalisation of the public sector is crucial for enhancing government employee performance, productivity, and attracting skilled employees for a sustainable public sector. This professionalised environment offers opportunities for career growth and

development, as well as measuring the progress of public servants in providing public goods and services. Public sector professionalisation is based on shared values and training in basic skills, ensuring that employees are inculcated with shared values and trained to perform their duties effectively. This requires a thorough understanding of professionalism and strict adherence to public norms of model behaviour. The public sector must be seen as an employer of choice, providing a conducive environment for employees to work, grow, and serve with distinction.

Establishing government institutions as a competitive employer can attract suitable candidates, and a professionalised environment can change the course of history for the sector. Section 195 of the Constitution states that public administration must be development-oriented, emphasising the importance of a professionalised environment within the public sector.

Core pillars of a professionalised environment include the following:



Promote transparency and accountability

A professionalised public sector would lead to more transparency, leading to public sector employees that are accountable to the citizens and are responsive where service standards are not met. Professionals hold themselves, and each other accountable. It is quite challenging for a sector that is not professionalised to be accountable and responsive to the citizens; hence complaints never cease, and consequence management lacks.

Professionalising the sector would put in place performance standards, indicators and consequence management mechanisms that improve delivery by civil servants - a workforce belonging to established professions and professional bodies can be held

accountable by their professional body. In the private sector where the environment is often more professionalised (and where a number of professional bodies are well established), there are mechanisms in place to report professionals that “misbehave”, which represents a “stick” that professionals and the professions are consistently managing - which enables more accountability.

It may not be perfect, with some room for improvement - but the existence of a credible professional body led consequence management system and professional development and support is critical in professionalising the sector. The South African public sector can foster transparency as well as public and financial accountability in a similar approach.



Professionalisation includes the quality of financial and administrative accountability and control mechanisms, providing for transparency, checks of financial and administrative decision-making, and including means of correction, prosecution, and redress (Staffan, 2009).

Government all round, but especially local government is struggling with clean administration and resultantly do not achieve clean audits. Professionalising public finance can help government attract skilled employees and bridge skills gaps in finance, which can support transparent reporting.

Local government currently spends significant amounts annually on consultants to support their reporting

responsibilities, and the un-professionalised environment is the main contributor to this challenge, where consultants are required to augment the workforce. Government has employees that are supposed to perform reporting duties, but the challenge is a deficiency of skills within these employees.

NSG (2022) concurs that the success of the public service depends on its capabilities to maintain a sound administration, deliver services to citizens, and design, and implement development programmes. These capabilities, in turn, depend on the skills, performance, integrity, and motivation of the public service personnel.

Government can leverage consequence management and accountability mechanisms of professional bodies, to enhance its own:

- Annually, the AGSA reports that one of the root causes of government's poor performance and reporting, is the lack of **consequence management mechanisms** and the **ineffective accountability ecosystem**. Even where these may exist, they are largely ineffective. Professional bodies are at various levels of maturity in holding their members accountable for unprofessional behaviour or "misbehaving". More established and credible professional bodies, that are committed to the **public interest and protecting their reputation** – have such mechanisms, even though there may be room for improvement.
- Some bodies may not have such established reputation, **credibility and sufficient rigour in their processes** or be able to sufficiently hold their members to account – but this can be improved upon by leveraging the processes of those that have. This is a consideration all stakeholders need to reflect on, for government to consider relying on external bodies to hold their members to account.
- **Government recruitment processes** would have to rely on **professional body intelligence** on professionals (member standing with the body), especially where effective consequence management exists for these professional members – so that government does not recruit or retain professionals that have been found to be in the wrong by their bodies.
- Nobody or process is perfect – and professional bodies will not claim this either. These bodies are not created equal – but **working together with government and civil society** can be done. An oversight mechanism – with sufficient flexibility – may be necessary to ensure that professionals in the public sector are held equally and appropriately to account and that all bodies are doing their part in supporting government.

Points to reflect on:

- Can government improve its consequence management and the accountability of its workforce by using internal mechanisms and processes?
- Notwithstanding the possible implementation challenges – would an external layer of accountability and conscience management help government in professionalising?
- How do we balance the scale for professional bodies and professionals alike – so that some are not held to account more than others?
- Is it fair to hold professionals to account while a professionalised environment has not been created – that enables and supports professional standards and practices, to allow them to thrive?
- Could blacklisting persons from employment by government (as a disciplinary outcome) – through their professional bodies - deter civil servants from inappropriate and unprofessional behaviour?



Enhance public service delivery within the public sector

The South African government's mandate to provide public services depends on the performance and productivity of civil servants. Professionalisation emphasises career development, performance management, and the attraction of skilled employees. Naturally, professionalisation promotes sustainable service delivery. Government faces challenges in addressing a lack of effective delivery caused by amongst others, a lack of professionalism, poor leadership, low staff morale, poor management and poor fiscal and financial management. Government can make strides in delivering services effectively by employing appropriately qualified professionals, as professionals are well respected for working in the public interest. Government needs to work to address the fundamental issues in the sector, and employing the right professionals for the sector to better serve its citizens will ensure more efficient and effective public service delivery.

Professionals could bring much needed innovation, best practices and sustainable value creation in the sector, which would translate to improvements in service delivery. As professionals work in the public interest to create value for stakeholders, government service delivery could be significantly enhanced.

Stabilise public finances and resources

The South African public purse has been taking strain for many years now, and the situation has reached breaking point. The National Treasury announced during September 2023 that South Africa has all but reached its limits and given the many challenges facing the country, the need to stabilise public finances and implement more effective public finance practices is now dire for the sustainability of the country. During 2025, the country witnessed a showdown around the tabling and approval of the National Budget, following proposals to increase VAT (amongst others) that received significant backlash.

Building public trust, government credibility, investor confidence and inclusive growth through professionalisation - a catalyst for South Africa's economic revival and prosperity

Attracting and retaining the right finance management skills in the public sector can help address financial leaks caused by poor management and misuse of public

finances. Professionalising public finance management, through employing individuals based on merit, placing them in strategic positions, and retaining them for the sector's longevity would assist. For instance, attracting and placing CAs and capacitating finance divisions with the support of the right professionals (including junior chartered accountants, AGAs(SA) and other well trained individuals) within the sector can restore effective and resourceful use of public finances, promoting sustainability and financial health.

These professionals are trained to assess all situations and risks associated with organisational funds, ensuring the government's commitment to well managed public finances is met.

Other potential benefits of professionalising the South African public sector include:

- Allowing for **qualified and experienced individuals to serve their country**, and pursue a purposeful work in the public interest. This is an opportunity many professionals yearn for but are unable to fulfil due to the various challenges faced by the sector together with feelings of helplessness amongst citizens who are professionals.
- Affording an opportunity to **solve the country's complex problems**. Allowing professionals exposure and access to technically complex and rewarding work for the betterment of the country, allowing for career growth and development while making meaningful contributions.
- When competing for top talent and employing globally competitive professionals, the sector would see a significant **improvement in human capital management and practices**, including rewards and remuneration, to ensure a competitive advantage. It could also result in a decrease in the current public wage bill over time, through increased productivity, best practices and innovation.
- **Supporting good governance practices** in the sector through increased participation of professionals in processes and accountability, but also responsiveness to governance and oversight structures. Professionals also provide advice and support to those charged with governance in their areas of expertise, legal and regulatory requirements, ethical and professional behaviour, financial and non-financial reporting and others, thereby enabling oversight by the relevant structures and bodies internal and external to the organisation.
- Hiring professionals in positions such as finance, the built-in environment or community services



belonging to credible professional bodies would ensure that key aspects of the state are manned by persons who possess the necessary skills, knowledge and competence to manage affairs, reducing the risk of corruption and mismanagement while **improving the odds of achieving objectives**.

- Government could place **reliance on reputable and internationally recognised professional bodies** with properly trained members to work in government for the benefit of the country. In turn these bodies will ensure that their members or professionals are held accountable for their actions, and the government can monitor this to ensure that the sector benefits from these professionals.
- Professionalisation can foster and **propel government's commitment to ethical conduct** in the sector, as professional ethics and the public interest is foundational to these professions. Professional ethical principles govern the behaviour of professionals in their work and related environments – they are applied in decision-making, conduct and the relationship between the professional, employer, stakeholders and society.
- Professionals can help improve government **sustainability, credibility and public trust** – and unlock many other benefits. Government stakeholders expect the government to be fiscally responsible, making it easier for the government to sustain its finances, operations and service delivery.
- **Rebuilding public trust** and enhanced government integrity and credibility will support sustainable economic development and growth.
- Professionalisation will support the provision, availability and access to **credible and quality data and information** to stakeholders. This would enable

data driven decision-making by government and relevant stakeholders (including on investment and development).

- Enabling **Continuous Professional Development (CPD)** in line with the requirements of the specific professions, ensuring that sector workforce reflects on their knowledge and expertise, and engages in processes to develop their skills, the sector and the country.
- Supporting the efficient and effective use of the scarce public resources. This is an area that requires urgent attention particularly in a South African context. It would help reduce corruption and likely result in improved service delivery, increased efficiency, and a more accountable and transparent sector. This could result in operational efficiency and productivity, in the business of government. Professionals are consistently and keenly innovating and looking for better and more efficient ways to execute their professional responsibilities. Combined with their public interest mandate, their work could see reforms in the sector that result in more streamlined government processes.
- **Building internal state expertise**, capacity and a knowledge base will enable the growth not only of the capabilities of government. It will also contribute to the sustainable growth of the South African economy through sustained value of creation by the state - directly and indirectly contributing positively to ordinary South Africans.
- Positively impacting the public sector working environment, and contributing to the sector **becoming an employer of choice** – contributing to healthy and prosperous working conditions and the ability to attract and retain the best available talent for vacancies.



BEST CASE SCENARIO IMAGINING THE POSSIBILITIES

HOW SOUTH AFRICA REINVENTED ITSELF BY PROFESSIONALISING THE PUBLIC SECTOR

By Lindiwe Dlamini | Mzansi News | June 15, 2035

NEWCASTLE – New research shows that South Africa’s public sector now competes head-to-head with private organisations for the country’s top talent, something that would have been hard to imagine ten years ago. In the bustling heart of the Khayaletu Precinct, where cranes dot the skyline and construction crews race to complete Africa’s tallest green-tech office tower, it’s hard to recall the South Africa of 2025. Back then, the nation grappled with water and electricity blackouts, daily protests, infrastructure failures and investors dismissing the country as “Africa’s sinking ship.” Today, as the World Bank ranks South Africa among the top 20 global reformers in public governance, the story of its turnaround offers a masterclass in rebuilding trust through professionalisation and building institutional integrity.

The dark days are all gone

Ten years ago, South Africa’s crises converged like storm clouds. Unemployment, national debt, corruption, and unauthorised, irregular, fruitless and wasteful expenditure (UIFWE) and poor audit outcomes all hit record highs, with government credibility and public trust at an all-time low. “We were trapped in a vicious cycle,” recalls economist Phathisiwe Smit. “Poor governance scared off investors, which starved the economy, eroded tax and municipal service revenue - which in turn crippled service delivery. “With public trust hitting rock bottom in 2025 (Afrobarometer at the time finding that only 22% of citizens believed local officials acted in their interest), something had to give. The turning point came unexpectedly. During a heated parliamentary debate, political and administrative leaders of the time came to the realisation that something had to give, otherwise the ship was really going to sink. Many in parliament agreeing that while ideologies and policies may not align, that the trajectory needed to change and that corruption and a lack of professionalisation was the most significant hinderance to progress. They also agreed on a number of other key points on contention, in an effort to make the pie bigger and benefit more South African. Parliament for the first time agree that the ongoing inefficiencies, ineffectiveness and corruption are “treason against the poor!” The viral clips sparked nationwide outrage, forcing Parliament and government to adopt radical reforms towards professionalisation – and the rest is history.

The professionalisation playbook

In March 2026, President signed a number of “Implementation Guides” towards professionalisation of the public sector, which included a number of partnerships with stakeholders such as the National School of Government, the South African Local Government Association, the South African Cities Network, the South African Institute of Chartered Accountants, and many others. Each grouping of these stakeholders was to focus in their

area, and ensure the professionalisation of their space within the public sector. It was incredibly tough, but the collaborative efforts and meeting of minds has gone a long way in making a difference.

The guides provided a sweeping overhaul of various processes and procedures, targeting four pillars:

- **Merit over loyalty** - all senior civil service roles - from CFOs to DG posts and everything in between required certified competencies. Independent panels (including civil society and community-based representatives) vetted appointments. By 2035, 86% of finance heads held CA(SA) qualifications, with their support staff holding various appropriate certifications.
- **Radical transparency** - Transparency and accountability became the name of the game; nothing was to be hidden! Perhaps the most drastic move was the use of blockchain in procurement systems, tracking activity and enhancing transparency, which was supported by improved accountability and consequence management. When a Limpopo official tried to inflate a road contract by R18 million in 2028, the system automatically flagged the anomaly for the independent panel, leading to arrest within hours, and later blacklisting.
- **Consequence culture** - A new Ethics and Accountability Directorate recovered R28 billion in stolen funds by 2030, rewarding whistleblowers with 5% bounties. “I reported my boss for siphoning drought relief funds,” says Thandi Nkosi, a former Eastern Cape clerk. “My reward paid for my kids’ university fees.” Many were sceptical about the creation of yet another structure, but this time – thanks to political will and support it worked!
- **Surge of skills and competence** - government’s “War for Skills” programme retrained over 500 000 employees towards professional certification with relevant and credible professional bodies. Government also strategically worked on its pipeline while turning the internal work environments around by placing leaders that had proven themselves, together with curated change management strategies. Nationally, 89% of municipal finance staff now hold advanced certifications in AI-driven budgeting.

The result, the inclusive prosperity you see today

There are many incredibly amazing stories to tell as a result of the professionalisation led reforms, but here are two examples:

- **No entity embodies the turnaround more starkly than the Electricity SOE.** Once synonymous with blackouts and bailouts, the utility’s reforms saw it slash its debt from R74 billion to just R12 billion. This was achieved thanks to installing various technologies and partnering with municipalities, customers and communities. Because socio-economic conditions had improved systematically (with a significant reduction in corruption and general illegality) the SOE could achieve better revenue collection ultimately resulting in the permanent ending of what had then been termed “load-shedding.” Its crowning achievement?



Powering 14 other African nations through the Southern African Renewable Grid.

- Another incredible case is Govan Mandela Municipality that was known for dry taps, sewage spills, pothole riddled roads and billing chaos. The Mpumalanga Council heeded the call to professionalise and reformed its administration under the leadership of former Veolia Executive, Dr. Thabo Nkosi. The municipality slashed water and electricity debt from R5.1 billion to R320 million and improved revenue collection ten-fold. Amongst others, they decreased general illegality, increased indigent databased management and through improved and sustainable local economic development initiatives – increased revenue and cash inflows. They are installing AI-powered leak and other detection systems and outsourcing non-core services (e.g., waste collection) - achieving incredible local economic development in its AI and waste management ecosystem by supporting young talent and small business in the area that now create world class skills, research and solutions for the global South.

These reforms today resulted in a number of good stories to tell in the areas:

- **Service delivery:** Households now receive 24–48-hour response times for any reported issues. Government continues to improve its interaction with citizens with over 90% using AI-driven insights to deliver services. The best part is that all AI initiatives are almost always supported by local businesses.
- **Economic revival:** Incredible amounts of investment in various sectors inkling agro-processing, technology, waste management, construction and manufacturing. Tourism has seen the biggest boost thanks to the sharp decreases in crime between 2026 and 2030.
- **Job creation:** South Africa managed to turn around its long-standing horror, world leading, unemployment rate, with the unemployment rate now sitting at below 9%, while youth unemployment, once close to 50%, now sits at 12%.
- **Public trust:** Citizen satisfaction in municipal surveys surged from 11% in 2026 to 81% by 2030 and 86% for provincial and national government. Most people indicate that they have confidence in government employees to handle public finances and deliver services.

- **Investor confidence:** Foreign direct investment surged 300% after sustained clean audits and decreases in lawlessness. The Johannesburg Stock Exchange launched a "Government Credibility Index" that became a key investor metric, and this has seen even local and small-scale investors pumping money into the economy.
- **Fiscal improvements:** Government is smiling all the way to the bank with these reforms as they resulted in far better tax collection, with municipalities also becoming largely financially self-sustainable.
- **Global standing:** Having competed and dominated in sports, music and exporting great dance moves – The World Bank now cites South Africa as the "most improved nation in public financial management," with a credit rating of BBB+. The country also dominates other sectors, having recently won the prestigious Global AI Governance Award.

One of the most encouraging things to see was efforts from all stakeholders to "Leave no South African behind." This was a concerted effort to ensure that young and old, rich and poor, those in the most rural or remote of areas were not left behind in these reforms, with government and business alike consistently investing in initiatives and programmes to cater for these communities. Global Recognition: The IMF's 2035 Report praised South Africa's "unprecedented governance rebound," triggering a ripple effect on prosperity. The country has also reduced inequality (Gini coefficient dropped from a world leading 0.65 to 0.42) via targeted socially biased spending and development enabled by leak-proof budgets.

Professionalisation as nation-building

South Africa's journey proves that rebuilding state capacity isn't just about financial statements or playing "politics" – it's about restoring the social contract and public interest. By making every Rand accountable, every civil servant competent, and every process transparent, the nation transformed its credibility into its most valuable economic asset. The lesson? Good governance isn't a cost centre – it's the ultimate growth strategy.

Please note that this is a fictional article presented as a potential outcome that could result from effective professionalisation and reforms.



6

THE PROFESSIONALISATION VALUE PROPOSITION

This value proposition extends an invitation to all stakeholders, from government leaders and public servants to professionals and engaged citizens, to partake in this remarkable journey towards excellence. Together, we can build a nation that thrives on the dedication, expertise, and integrity of its professionals. The South African public sector needs to unlock the power of professionalisation.

Excellence in public services, opportunities and an enabling effective government

Building a government that stewards trusted public services by developing career opportunities for its workforce who enable government effectiveness for a prosperous country and future. Inspiring all South Africans young and old, forward-looking and critics, to lead from all corners of our country to rebuild, serve and excel.

A world of opportunity awaits South Africa



7

THE PROFESSIONALISATION FRAMEWORK

Government aspires to achieve a professionalised public service, and not just professionals in the sector. The objective is for public servants to serve people with empathy in accordance with the Constitution, Batho Pele principles and the Public Service Charter. The process of professionalising also means having qualified people who know what they are doing and are fully equipped to perform their jobs with diligence. This entails continuous professional development and making public servants more competitive by sharpening their “know-how” and skill sets.

Pillars of the professionalisation framework



While these pillars can be adapted and applied to the public sector at large, including local government, there is no clarity on the specific applicability of the framework. SALGA has been active in the space of professionalising local government, having first released a professionalisation framework in 2013, outlining its own pillars toward professionalisation.

This framework was largely not successfully implemented. Since the release of the professionalisation framework during the year 2022, SALGA has also implemented various initiatives and collaborations aimed at enhancing effectiveness and professionalism in local government. Notwithstanding these efforts, it is still not clear if there is a cohesive and collaborative effort towards the comprehensive professionalisation and reform of the public sector.

Pillar one: Pre-entry, recruitment and selection

This pillar focuses on ensuring that only ethical, qualified, and competent individuals are recruited into the public sector. It emphasises merit-based, transparent, and rigorous recruitment and selection processes to attract the best talent and prevent unqualified or politically connected appointments. This includes pre-service education and training provided by Higher Education Institutions (HEIs) and other recognised institutions. Strengthening this pillar would ensure only the best candidates enter the public sector. The NSG's Nyukela learning course aims to strengthen the recruitment

process at senior management service level and ensure that senior managers are competent in their job role. The course is applicable to public servants and citizens who wish to apply for a position in the Senior Management Service of the public sector.

Pillar two: Induction and on-boarding

This pillar emphasises the importance of providing employees with workplace orientation to better understand the culture and dynamics of their new workplace. The framework recommends that induction into the public sector and workplace orientation should take place simultaneously, rather than months or years after appointment. This approach aims to ensure that employees quickly become familiar with their roles and responsibilities, as well as the values and principles that guide the public sector. By participating in induction programs before assuming duty, all public servants, including local government officials, political appointees, and advisors, can gain the necessary knowledge and skills to effectively serve the public.

Pillar three: Planning and performance management

This pillar focuses on the importance of aligning professionalisation efforts with the planning and performance management systems in the public sector. The goal is to ensure greater alignment across public administration and optimise the connection between planning and performance management. This pillar



emphasises the need to review and improve institutional planning and performance management systems to ensure they are fit for purpose. It also highlights the significance of performance standards and assessment instruments for different categories of employees, as well as the potential alignment with professional body/association registration. By strengthening the planning and performance management processes, the public sector can enhance its overall effectiveness and accountability.

Pillar four: Continuing learning and professional development (CLPD)

This pillar emphasises the need for appropriate training and learning pathways to assist in the professionalisation of specific categories of employees within the public sector. The framework proposes the launch of an executive education programme by the NSG to enhance the knowledge and skills of executives through lifelong learning interventions. Additionally, the establishment of a Human Resource Management and Development (HRM&D) council is recommended to co-ordinate the professionalisation of human resource management within the public sector. Furthermore, a CLPD framework and policies should be developed and implemented, taking into consideration key trends in education and training. Partnerships with HEIs and professional bodies are also encouraged to optimise the value of CLPD programmes. Overall, this pillar aims to ensure that public servants have access to ongoing learning opportunities to enhance their professional development and contribute to the effective functioning of the public sector.

Pillar five: Career progression and career incidents

This pillar addresses the current fragmented career system in the public service. A previous Public Service Commission report highlighted that decision making processes are dispersed throughout the sector, leading to unstructured careers with no standardised probation, task proficiency, promotion, and continued professional development requirements. To address these issues, the proposals recommend the establishment of a National Framework towards the professionalisation of the Public Sector. This framework includes considerations for career guidance, education, and adaptation to support public servants in their careers. It also suggests setting a minimum number of years of service for promotion, introducing exams or prescribed courses for promotion to middle management, and specifying the occupations in the public service that require these career progression

measures. Overall, this pillar aims to create a more structured and merit-based career system within the public sector.

Implementing professionalisation in the public sector - legislation and professional bodies

The accounting and finance profession is currently not regulated in South Africa, unlike the professions above or the external auditing profession through the Auditing Profession Act (APA) or the Public Audit Act (PAA) which regulate external audit activity in the public sector. This means that the sector self-regulates its professionals through professional bodies but also is at risk of having practitioners who are not regulated or sufficiently accountable through legislation or an appropriate body. There is also the risk that there could be an oversupply of professional bodies, including those without credibility. There is a need for reforms in this area, to ensure the effectiveness of professionalisation, but government should navigate the reforms carefully.

There is ongoing activity to possibly regulate the accountancy profession, which SAICA has submitted comments on for consideration. Accountancy is a well-established profession that would be instrumental to professionalisation of public finance management. SAICA firmly supports government's efforts to professionalise the whole public sector and public finance management specifically. Such efforts should be aimed at attracting qualified professionals into the public sector to ensure that high quality work will be performed, rather than being aimed at setting the bar perhaps to lower levels, to allow individuals with the bare minimum qualifications to provide services at public sector institutions. This would represent a short cut approach and could possibly be detrimental to the public sector, rather than helpful. Regulation of the profession that effectively supports professionalisation of the sector will follow a balanced, risk-based, and inclusive regulatory model that strengthens the accountancy profession without unnecessary duplication or barriers, focusing on harmonising standards across Professional Accountancy Organisations (PAOs) and ensuring public trust and professional quality.

The broader South African landscape includes various other statutory and non-statutory (voluntary) bodies and associations which must be considered in driving professionalisation specifically that professionals can belong to. The following regulate the activities of some of the key professional organisations, activities and professions:



Professional and Technical Surveyors Act	National Archives and Records of South Africa Act
Property Valuers Act	Engineering Profession Act
Planning Professions Act	Health Professions Act
Architectural Profession Act	Legal Practice Act, Legal Practice Council
Law Society of South Africa,	South African Council for Social Service Professions
General Council of the Bar	Employee Assistance Professionals Association of South Africa
Corporate Lawyers Association of South Africa,	South African Board for People Practices
Council for the Counsellors	Health Professions Council of South Africa
Compliance Institute Southern Africa	Public Relations Institute of Southern Africa
South African Council for Natural Scientific Professions	Institute of Certificated and Chartered Statisticians of South Africa
South African Council for Professional and Technical Surveyors	Library and Information Association of South Africa
Actuarial Society of South Africa	Institute of Internal Auditors - South Africa

REFLECTING ON THE PROFESSIONALISATION APPROACH FOR GOVERNMENT:

- Should government consider creating its own “body” that licences (accredits), disciplines and bars persons from working in the public sector (as professionals). An option may be to repurpose an existing institution, with its activities including continuous professional development, amongst others.
- Government can leverage the expertise and experience of professional bodies in licensing, disciplining and barring members, and governing specific fields or professions. In this approach, government would need to work closer with professional bodies who could support their efforts to professionalise, specifically require professional body designations and monitor professional body activity.



8

SKILLS: CAPACITY, GAPS AND NEEDS

The South African public sector faces a severe shortage of suitable skills, which negatively impacts institutional (internal) capacity to promote sustainable operations and delivery. The high turnover rate, skills mismatch, and patronage contribute to this issue.

Government somewhat struggles to match private sector employment packages and benefits - including conducive and professional work environments.. Research comparing remuneration trends for accountancy professionals in the public and private sectors found that while there are no consistent differences overall, senior roles in the private sector (particularly financial services) showed higher pay.

PUBLIC SECTOR ROLES TEND TO OFFER BETTER ENTRY-LEVEL REMUNERATION, WHILE PRIVATE SECTOR ROLES HAVE GREATER LONG-TERM EARNING POTENTIAL.

Government also faces challenges in attracting the right talent, this due to constraints in structuring and negotiating competitive remuneration packages, as well as other employment related factors - most notably, the persistent negative perceptions associated with working in the public sector negatively impact the attractiveness of a holding a position in the public sector. To achieve professionalisation, the government

needs to benchmark its remuneration packages against those of the private sector, to help attract and retain skilled employees.

Skills mismatch results in the employment of individuals lacking the necessary skills, qualifications, and expertise, which negatively impacts capacity, and results in the need for external consultants. Pre-entry requirements are often not aligned with the nature of the advertised position, leading to skills mismatch. Local governments spend billions on consultants to meet objectives that could be met internally. In certain instances, the duplication of duties (internal staff and consultants) leads to redundant employees and wasteful expenditure. The funds allocated to fill vacancies and attract skilled employees are directed towards a duplication of duties, resulting in a lack of institutional capacity in the public sector. Poor human resources management practices contribute to the skills shortage challenge faced by the government.

High vacancies in the public sector, often caused by budget cuts, further widen the skills gaps. A more sustainable solution to the fiscal challenges is needed for the sector, as budget cuts and freezing posts (and other haphazard interventions) will not help the fiscus in the long run. Radical changes, such as an efficient and professionalised workforce that delivers value is critical. Performance management systems deficiencies also negatively affect the government's ability to deliver effectively.





THE ROLE OF THE ACCOUNTANCY PROFESSION IN THE PUBLIC SECTOR

The CA profession plays important roles in the accountability ecosystem in South Africa's public sector. Members of the profession serve in Parliament, Councils, oversight structures and committees and also in various public finance management roles – ensuring sound management of revenues, expenditure, assets and liabilities and compliance with laws and regulations.

The accountancy profession plays various roles in the broader public sector, including governance, service delivery and non-financial reporting, corporate services, planning, monitoring, assurance, advisory, consulting, risk management and service delivery. Representatives of the profession are involved in the entirety of the public sector value chain, all in the public interest.

In terms of the agency theory, the link between society as the principal and government as the agent is crucial. The government (agent) as the party holding the trust of the people is obliged to present reports and disclosures of all activities and also be held accountable for these. This is a responsibility of the government to society (the principal) as the party giving the trust – the public has the right to demand accountability. It is necessary to monitor the agent's performance, for the benefit of the principal. The accountancy profession plays the important role of the connector and enabler of this monitoring, transparency and accountability. This is done by driving sound processes and systems of internal control aligned to organisational objectives (from reporting to service delivery and everything in between), thus enabling monitoring and oversight.

The profession also conducts external assurance (on the work of the agent) and reports to relevant stakeholders, increasing the credibility of the reporting information and supporting transparency, accountability and governance. This either builds confidence and trust in the work of the agent (government) or diminishes it. SAICA supports both members and government in various ways, in an effort to achieve improvements in the sector. From advocating for effective policy and legislation improvements, to capacity building initiatives, providing guidance and best practices to thought leadership, research and insights that can shape the future of government. SAICA is at the forefront of developing, influencing and leading the highest standards of ethics, education and professional excellence in the delivery of quality accountancy skills.

This is achieved by safeguarding the professional standards of the designations on offer; advancing and maintaining the relevance of the profession; and by regulating the members' and associates' professional conduct against the SAICA Code. These professionals then go on to serve various industries, stakeholders and the public (including the public sector).

The unsustainable use of consultants

Local government and the public sector at large are spending billions of Rands on financial consultants as reported by the Auditor-General South Africa in its reports. This is a clear indication of the need for, but inability to attract and retain the right accountancy talent within the public sector. The sector ends up spending parts of its budget on consultants, outsourcing services and contracting third parties to perform tasks on behalf of the institutions. Government institutions also spend significant amounts on consultants and third party contracted providers such as in the built environment working on infrastructure asset construction and maintenance for the sector. While the trend of the use of consultants continues to grow, concerns continue to be raised, with no response by government. The sector needs a sustainable solution, which includes insourcing professionals and experts on a permanent basis and making use of consultants for specific and specialised problems, effectively complementing the work of internal professionals.

Spending on consultants requires the comprehensive attention of government and stakeholders, to ensure that it is sustainable, within reason and that government has sufficient internal capabilities. Consultants should be utilised effectively and only where justifiable, for example to complete specialised tasks, for their expertise or to augment internal capacity.

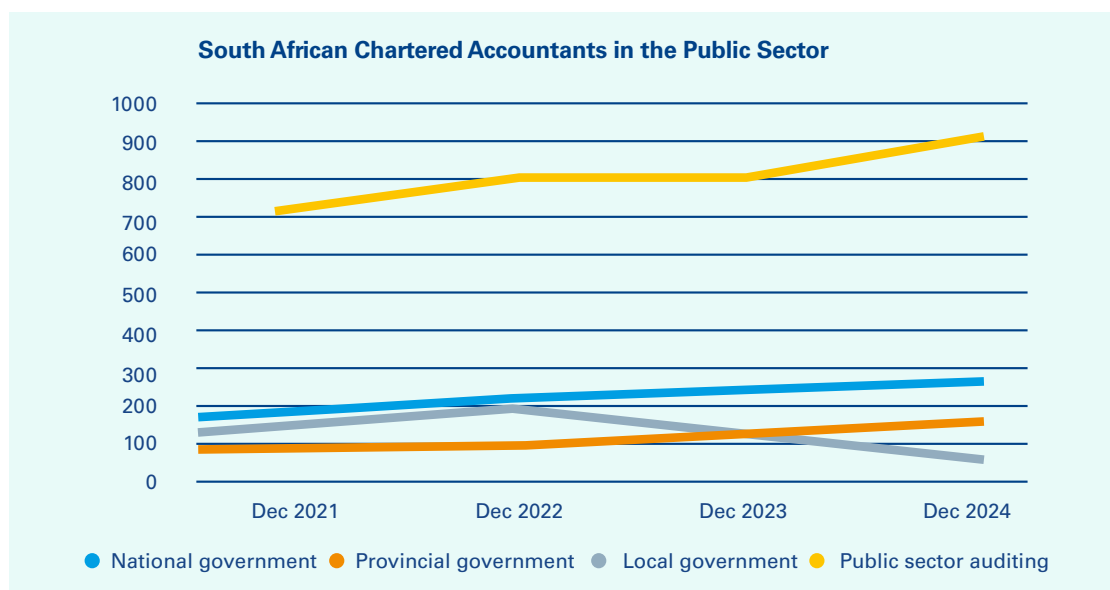
The challenge faced by the South African government (as an employer) is attracting and retaining high calibre professionals such as CAs, to support strategic public finance management. Government competes with the private sector and international employers in the labour market, which are considered to offer a more professionalised and attractive environment for accountancy professionals. The number of South African CAs employed in the public sector has thus remained relatively low over the past years, growing marginally.



Number of South African chartered accountants in the public sector

Sector description	December 2021	December 2022	December 2023	December 2024
National government	176	216	230	246
Provincial government	97	107	142	178
Local government	154	200	176	141
Public sector auditing	720	783	799	911
Total	1 147	1 303	1 347	1 476
Total number of CAs	48 791	50 731	53 117	53 980
Percentage in public sector	2.35%	2.57%	2,54%	2,73%

SAICA members working in the public sector (Source: SAICA website)



The total SAICA membership working in the public sector (including AGAs (SA) and ATs(SA)) is as follows:



It is widely accepted that the presence of accountancy professionals promotes the broader professionalisation of the public sector, ethical behaviour, while also helping ensure the proper stewardship and use of public finances. Various interventions are needed to grow these numbers, including strengthening internship programmes to further support the sector. Government

should continue to grow programmes such as the SAICA accredited training programmes for young professionals, to grow their own timber. Existing public finance internships should be closely aligned, and event articulated into chartered accountancy or associate general accountant training, to establish a formidable public finance management workforce.



10 CHALLENGES AND BARRIERS TO PROFESSIONALISATION

The professionalisation of South Africa's public sector faces systemic and operational challenges, that undermine government's ambitions. These challenges have eaten away at government's effectiveness, efficiency and public trust. These barriers stem from historical legacies, political dynamics, and institutional weaknesses, requiring targeted interventions for meaningful reform.

These challenges create a self-reinforcing cycle where unprofessional practices deter skilled candidates, perpetuating service delivery failures. Successful reform requires depoliticised recruitment, enforced consequence management, effective governance, collaboration and sustainable development.

Key challenges to be overcome include the following:



Political patronage and nepotism

The widespread practice of appointing officials based on affiliation or nepotism rather than merit negatively affects competence and capability in the sector. At times, recruitment prioritises political alignment or existing relationships over professionalism, expertise and qualifications.

The resulting skills mismatch exacerbates mismanagement, service delivery failures, and poor financial management.

Political will and ineffective governance

Without clear and strong political will to professionalise across the spheres of government, including at local government, implementation will be a challenge. Political leadership sets the tone at the top and the direction for government institutions, and where the right tone and direction is not set at the top – good governance, accountability, consequence management and professionalisation lack. Political leadership also needs to demonstrate the will to establish a conducive environment for professionalisation.

Weak transparency and accountability mechanisms

The absence of robust and effective accountability systems creates an environment where poor performance and misconduct often go unchallenged. Inconsistent application of consequence management for financial mismanagement and corruption, limited effectiveness of oversight institutions in enforcing compliance with regulations and standards and a culture of impunity all threaten effective professionalisation of government.

Institutionalised mismanagement

There is no single credible (and universally accepted) estimate of the amount government loses due to mismanagement, fraud and corruption, let alone estimates of the lost potential of the nation. The systemic mismanagement, fraud and corruption can also cost government its professionalisation. Ineffective procurement systems that are vulnerable to manipulation, inefficient practices and processes, irregularities and unethical behaviour deters professionals while enabling exploitation of the weaknesses in the ecosystem.



Ethical challenges

Widespread corruption and ethical failures that characterise the public sector undermine professionalisation efforts and erode public trust in government institutions. The decline in ethical standards in the sector is well documented, highlighting the urgent need for interventions to restore integrity.

The erosion of professional ethics and normalisation of unethical conduct together with the inability to implement ethical frameworks causes many ethical professionals to distance themselves from working in government.

Whistleblowers have in the past years faced persecution and poor protection when they have “done the right thing”, further deterring ethical professionals from working in the sector or even doing the right thing.

Ineffective training and professional development

While training programs exist, they often fail to address the actual needs of the public sector workforce, hindering professionalisation efforts. Training that is compliance-driven – to tick a box – rather than focused on building practical competencies and expertise does not help. Limited alignment between capacity development initiatives and organisational strategic objectives are also a common hinderance.

Insufficient emphasis on continuous learning and adaptation to changing service delivery demands as well as poor integration of training initiatives with performance management systems and career progression also do not assist.

Structural and institutional barriers

Excessive bureaucracy and administrative procedures create significant barriers to innovation and efficiency in the public sector. This manifests as complex and time-consuming approval processes that delay implementation of new initiatives, paralysing even the best meaning plans and projects. Rigid hierarchical structures that inhibit collaboration and knowledge sharing also cause hinderances with outdated systems and procedures that fail to adapt to changing service delivery requirements.

These bureaucratic constraints not only slow down service delivery but also discourage talented professionals from joining or remaining in the public sector.

Cultural resistance to meritocracy

Entrenched networks of incumbents may resist competency-based reforms, particularly those that lack adequate expertise and qualifications in the positions they occupy. Their comfort with established ways of working and reluctance to adopt new approaches will lead to pushback against professionalisation and initiatives such as skills assessments and performance-linked promotions or recruitment.

There may also be concerns about job security, remuneration and rewards if performance standards are more rigorously enforced.

Implementation paralysis

Government struggles with the systemic inability to translate well-designed policies into actionable outcomes, despite adequate planning and resource allocation. This paralysis stems from overlapping approval processes, risk-averse decision-making, and misalignment between policy frameworks and frontline operational realities.

This is exacerbated by rigid hierarchical structures that discourage mid-level managers from innovating or adapting policies to local contexts together with a lack of consequences where there is poor or no implementation. Breaking this cycle requires simplifying workflows, creating incentives for implementation and consequences for non-performance while encouraging iterative policy experimentation.

THE LACK OF ACCOUNTABILITY NOT ONLY ENABLES CORRUPTION BUT ALSO DISCOURAGES HIGH-PERFORMING OFFICIALS WHO SEE LITTLE DIFFERENCE IN TREATMENT BETWEEN THOSE WHO EXCEL AND THOSE WHO UNDERPERFORM. THIS ALSO SEES THE LIVES AND LIVELIHOODS OF WHISTLEBLOWERS TAKEN OR UNDER THREAT, AS THEY ARE NOT EFFECTIVELY PROTECTED.



11

CONCLUDING
REMARKS

Part of the rationale behind the emphasis and interest in the professionalisation of the public sector is its benefits for the public sector and the country as a whole. A professionalised atmosphere will ensure that the sector meets its constitutional objectives, and the needs of stakeholders, including citizens. The South African public sector, largely not professionalised, is defined by several issues and challenges that result in a failure to meet government objectives.

Enhancing professionalism in operations across government is imperative, and a focus on professionalising public finance management is a potential strategic stepping stone in achieving government professionalisation objectives. In doing this, government can collaborate with the accountancy profession to fill public finance management roles with skilled, ethical, and competent professionals. This would prioritise merit-based appointments and hold professionals accountable to their professional bodies. This may be a low hanging fruit in government's professionalisation endeavours, yet crucial given the current fiscal pressures, the need to close financial leaks in the sector, improve transparency and enable good governance, accountability, and service delivery. Government requires exceptional financial management capacity to be able to deliver on its core mandate, the provision of services. This would need to be packaged with adequate support for these professionals, otherwise they may be set up for failure if the environment remains inconducive.

The profession has the potential for a more enhanced and significantly positive impact on the management of government expenditure and reporting. The South African chartered accountancy profession specifically is celebrated globally as amongst the best in the world, with the CA(SA) being declared as the number one CA designation globally in a 2023 global professional trust survey conducted by Edelman. The South African public sector has the best talent in this cohort of professionals available to serve South Africa.

The SAICA qualification provides individuals with the opportunity to gain expertise and experience in different settings, contexts, reporting systems, industry standards, and regulations in both the private and public sectors and are able to apply best practices in their work environments. The dexterity and adaptability

of professionals allows them to seamlessly adjust and create sustainable value where required but tend to be underutilised in the public sector.

This should be undertaken through the following measures and initiatives:

- Promoting collaborative governance models that engage accountancy professionals, public sector professionals, and policymakers in decision-making processes.
- Activating the accountability ecosystem and all relevant stakeholders playing their crucial role and ensuring that public sector leaders are setting the professionalisation tone from the top.
- Creating customised leadership programmes, focusing on the distinct issues and demands of financial management.
- Allocating resources towards implementing integrated technology solutions that optimise procedures and enable more informed decision-making.
- Incorporating data and analytics capabilities to enhance decision-making and allocation of resources through better-informed insights with a focus on service delivery.
- Proactively involving stakeholders, including the public, professional bodies, civil society to establish confidence and promote openness in government processes.
- Involving all incumbents that are part of the public finance ecosystem in the professionalisation efforts. Formalising the recognition of prior learnings to capacitate and professionalise existing public officials.
- Infusing the best available accountancy and other professional talent into the public sector workforce to support and drive professionalisation internally. Setting the public sector up to become an employer of choice.
- Comprehensively reviewing the legislative framework and public sector environments to ensure conducive and fertile ground for professionalisation.

When public sector employees are seen to be competent and ethical professionals committed to serving South Africans and stakeholders alike, trust and confidence in government will be enhanced, creating fertile ground for growth, development, and opportunities.



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