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Lifestyle Audits, Procurement Integrity and Sustainable Development: Strengthening Governance, Accountability and Social Sustainability in South Africa's Public Sector

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Abstract:

Corruption in South Africa's public procurement system continues to undermine institutional credibility, service delivery, investor confidence, and sustainable economic growth, while also constraining the equitable allocation of public resources essential to social sustainability. A persistent governance concern is the prevalence of public officials living beyond their legitimate financial means, particularly within supply chain management where procurement decisions involve significant financial discretion. This article examines the role of lifestyle audits as a governance mechanism for strengthening procurement integrity, enhancing accountability, and supporting economic and social sustainability. A qualitative systematic literature review was conducted using peer-reviewed journal articles, government reports, legislative documents, and publications from international organisations. The literature was identified through structured database searches and synthesised using thematic analysis. The findings indicate that lifestyle audits can serve as an effective preventive governance instrument by identifying unexplained wealth, improving financial transparency, and strengthening accountability when supported by institutional independence, transparent implementation, effective financial disclosure systems, and consistent enforcement. However, their effectiveness is constrained by fragmented implementation, political interference, limited investigative capacity, and weak consequence management. The study concludes that lifestyle audits should be embedded within an integrated governance framework incorporating procurement transparency, digital financial monitoring, ethical leadership, institutional accountability, and independent oversight. Strengthening these mechanisms can enhance procurement integrity, reduce corruption risks, promote equitable public resource allocation and service delivery, reinforce public confidence, and contribute to inclusive and sustainable economic development.

Keywords:

Accountability, Corruption, Lifestyle Audits, Digital Financial Monitoring, Sustainable Economic Growth.

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Introduction

Corruption continues to undermine governance, economic development, social well-being, and public trust in many developing democracies, particularly where public procurement systems manage substantial financial resources under weak institutional oversight (Organisation for Economic Co-operation and Development [OECD], 2023; World Bank, 2020; Transparency International, 2023). In South Africa, persistent procurement irregularities, unexplained wealth among public officials, and misuse of state resources expose weaknesses in public accountability, especially within supply chain management (SCM), where officials exercise considerable discretion over procurement planning, bid evaluation, contract awards, and supplier management (Auditor-General South Africa [AGSA], 2024; Special Investigating Unit [SIU], 2023; Nkwanyana & Agbenyegah, 2020; Mojaki, Tuyikeze, & Ndlovu, 2024). Weak procurement governance has consequences extending beyond financial losses by reducing investor confidence, weakening service delivery, limiting equitable access to public services, and constraining economic growth (Gray, 2021; OECD, 2021; World Bank, 2020; Motsepe & Sikhosana, 2025). Public procurement remains particularly susceptible to corruption because it combines high-value transactions with extensive administrative discretion (Bauhr, Czibik, de Fine Licht, & Fazekas, 2020; OECD, 2023). Weak transparency and oversight create opportunities for bid manipulation, conflicts of interest, collusion, and illicit enrichment, while organised corruption networks continue to exploit procurement systems for private gain (Bauhr et al., 2020; Fazekas, Sberna, & Vannucci, 2022). These practices distort competition, reduce public sector efficiency, divert resources from infrastructure, education, and healthcare, and ultimately undermine inclusive and long-term development (OECD, 2023; World Bank, 2020; Zarychta, Benedum, Sanchez, & Andersson, 2024). To address these challenges, South Africa has strengthened its legislative and institutional framework through the Public Finance Management Act, Municipal Finance Management Act, Prevention and Combating of Corrupt Activities Act, and Public Procurement Act, supported by oversight institutions including the AGSA, SIU, and Public Service Commission (PSC) (Naidoo & Magakwe, 2024; Mojaki et al., 2024; AGSA, 2024; PSC, 2023a; SIU, 2023). Nevertheless, recurring audit findings continue to reveal procurement irregularities, weak internal controls, and inadequate consequence management, suggesting that compliance-based approaches alone have not effectively deterred illicit financial behaviour (Zitha & Munzhedzi, 2024; AGSA, 2024; Gray, 2021). Against this backdrop, lifestyle audits have emerged as an important governance instrument for strengthening accountability. Unlike conventional financial audits, they compare officials' lawful income with accumulated assets, expenditure patterns, and observable lifestyles to identify unexplained wealth (Animashaun & Chitimira, 2021; McIntyre, Aslett, & Buitendag, 2022). Significant disparities between legitimate income and actual wealth may indicate illicit enrichment, tax evasion, conflicts of interest, or procurement-related corruption (Animashaun & Chitimira, 2021). Consequently, lifestyle audits serve both preventive and investigative purposes by

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discouraging unethical conduct while providing evidence for further financial investigation (McIntyre et al., 2022; OECD, 2021; Mkhize, 2022). Their growing adoption for senior managers and officials occupying high-risk procurement positions reflects increasing recognition of their potential contribution to public integrity (PSC, 2023a, 2023b; Mkhize, 2022). Notwithstanding this progress, implementation remains inconsistent because of limited investigative capacity, legal uncertainty, privacy concerns, inconsistent institutional application, weak consequence management, and the absence of standardised operational procedures (McIntyre et al., 2022; PSC, 2023b; Zitha & Munzhedzi, 2024). These shortcomings are particularly significant within SCM, where officials remain vulnerable to collusion, bid manipulation, conflicts of interest, and undue influence (Gray, 2021; Fazekas et al., 2022; Zitha & Mathebula, 2023). Consequently, questions remain regarding the effectiveness of lifestyle audits as a practical governance mechanism for improving procurement accountability (Animashaun & Chitimira, 2021; Mkhize, 2022). Strengthening procurement accountability is essential not only for sustainable economic growth but also for social sustainability because transparent institutions, efficient public expenditure, sound regulation, and investor confidence influence the state's capacity to deliver services and allocate resources equitably over the long term (World Bank, 2020; OECD, 2021; Motsepe & Moshidi, 2026). Procurement corruption diverts public resources towards private interests, increases transaction costs, and weakens development outcomes, thereby limiting resources available for services and programmes that support social well-being and inclusive development (Graycar, 2022; Bauhr et al., 2020; Zarychta et al., 2024). By contrast, stronger accountability enhances procurement transparency, fiscal efficiency, institutional legitimacy, and service delivery, creating conditions more conducive to inclusive economic growth and socially sustainable development (Gerardino, Litschig, & Pomeranz, 2024; Jiménez, Hanoteau, & Barkemeyer, 2022; Ajam, 2025). Although policy interest in lifestyle audits has expanded, research continues to examine procurement corruption, financial disclosure systems, procurement transparency, and public sector ethics largely in isolation (Gray, 2021; Fazekas et al., 2022; Naidoo & Magakwe, 2024; Motsepe & Sethu, 2026). Comparatively little attention has been given to how lifestyle audits strengthen procurement governance among SCM officials while supporting sustainable economic growth and socially inclusive development (Animashaun & Chitimira, 2021; McIntyre et al., 2022; Mkhize, 2022). Likewise, the interaction between governance theory, institutional capacity, procurement accountability, consequence management, and development outcomes remains insufficiently integrated (Ajam, 2025; Zitha & Munzhedzi, 2024; Motsepe & Sikhosana, 2025). Accordingly, this study examines how lifestyle audits can strengthen accountability among South African SCM officials while promoting procurement integrity, sustainable economic growth, and socially sustainable development through more equitable and accountable use of public resources (OECD, 2021; Graycar, 2022; Naidoo & Magakwe, 2024).

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Literature Review

Corruption and Supply Chain Management in the South African Public Sector

Public procurement is central to financing infrastructure, healthcare, education, housing, and other essential public services, making it a key driver of institutional performance, fiscal sustainability, and socio-economic development. Where procurement systems operate transparently and are supported by effective oversight, they promote accountability and public trust. Conversely, weak governance creates opportunities for corruption, financial mismanagement, and inefficiency (OECD, 2023; World Bank, 2020; Bauhr et al., 2020). Despite South Africa's comprehensive legislative framework, procurement corruption remains pervasive. Gray (2021) argues that procurement has increasingly become a vehicle for political patronage, collusion, regulatory manipulation, and institutional capture. Although reforms have strengthened the regulatory environment, implementation continues to be constrained by weak compliance monitoring, fragmented accountability, and limited institutional capacity (Naidoo & Magakwe, 2024). Similarly, ineffective internal controls expose supply chain management (SCM) systems to conflicts of interest, irregular expenditure, bid manipulation, and fraudulent contract awards (Nkwanyana & Agbenyegah, 2020; Sibanda, Zindi, & Maramura, 2020). Evidence from oversight bodies reinforces these concerns. The AGSA (2024) continues to report procurement irregularities, legislative non-compliance, and weak consequence management, while investigations by the SIU (2023) reveal widespread procurement fraud and abuse of public resources. Rather than isolated incidents, these patterns point to systemic governance weaknesses characterised by excessive discretion, weak accountability, and informal procurement networks that facilitate corruption and collusive tendering (Graycar, 2022; Fazekas et al., 2022; Makube, 2020). These challenges have increased interest in preventive governance mechanisms capable of identifying corruption risks before substantial financial losses occur (Makube, 2020; Fazekas et al., 2022). Although digital procurement systems improve transparency and auditability (Jiménez et al., 2022; Mojaki et al., 2024), administrative complexity and fragmented implementation continue to weaken accountability (Ajam, 2025). Consequently, complementary measures such as lifestyle audits are increasingly viewed as necessary to strengthen procurement integrity beyond legislative reform alone (Naidoo & Magakwe, 2024; Zitha & Munzhedzi, 2024).

Living Beyond One's Means and Illicit Enrichment as Governance Risks

Living beyond one's legitimate financial means has attracted increasing scholarly and policy attention because unexplained wealth is widely recognised as an early indicator of corruption, illicit enrichment, conflicts of interest, and abuse of public office. While wealth accumulation is not inherently unlawful, significant disparities between an individual's lawful income and observable assets, expenditure patterns, or lifestyle may warrant further investigation (Animashaun & Chitimira, 2021; McIntyre et al.,

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2022). Consequently, contemporary anti-corruption frameworks regard unexplained wealth as a governance risk requiring scrutiny rather than proof of criminal conduct (OECD, 2021). Lifestyle audits have therefore emerged as an important accountability mechanism. By comparing declared income with observable wealth, they help identify potential illicit enrichment before corrupt practices become entrenched (Animashaun & Chitimira, 2021). Indicators such as luxury properties, high-value vehicles, extravagant expenditure, and investments inconsistent with legitimate earnings may justify further investigation, while also complementing conventional financial disclosure systems and strengthening public sector integrity (McIntyre et al., 2022). These concerns are especially relevant within South African supply chain management (SCM), where officials exercise considerable discretion over procurement decisions. Weak oversight can create opportunities for bribery, bid manipulation, collusive tendering, conflicts of interest, and undisclosed relationships with suppliers (Gray, 2021; Fazekas et al., 2022; Zitha & Mathebula, 2023). Governance weaknesses, including ineffective internal controls, limited monitoring, and inadequate accountability, further reduce the likelihood of detecting unexplained wealth at an early stage (Nkwanyana & Agbenyegah, 2020; Sibanda et al., 2020). This is reflected in recurring findings by the AGSA (2024) and investigations conducted by the SIU (2023). Beyond financial losses, visible unexplained wealth erodes public trust, weakens organisational integrity, and normalises unethical behaviour (Motsepe, 2025; Motsepe & Sikhosana, 2025; Transparency International, 2023; World Bank, 2020). As a result, governance scholars advocate proactive monitoring, transparency, and preventive mechanisms such as lifestyle audits to strengthen procurement accountability and reduce corruption opportunities (Gerardino et al., 2024; OECD, 2023; Graycar, 2022; Bauhr et al., 2020).

Lifestyle Audits as a Governance Instrument

Lifestyle audits have become an important governance instrument for promoting integrity, accountability, and transparency in public institutions. Unlike conventional financial audits, they assess whether an official's declared income aligns with accumulated assets, expenditure patterns, investments, liabilities, and overall lifestyle. Discrepancies between lawful income and observable wealth are regarded as indicators of governance risk that may justify further investigation into corruption, illicit enrichment, tax evasion, conflicts of interest, or abuse of office rather than constituting proof of misconduct (Animashaun & Chitimira, 2021; McIntyre et al., 2022). Their growing adoption reflects a shift from reactive anti-corruption measures towards preventive governance. Instead of responding only after procurement fraud has occurred, lifestyle audits facilitate the early identification of risks among officials occupying high-risk procurement and financial positions (OECD, 2021; Mkhize, 2022; PSC, 2023a). In South Africa, they complement the Financial Disclosure Framework and are viewed as strengthening public accountability and confidence (PSC, 2023a, 2023b; Mkhize, 2022). However, their effectiveness depends on institutional independence, investigative capacity, reliable financial information, secure information systems, and consequence management (McIntyre et al., 2022; Animashaun & Chitimira,

2021; PSC, 2023b). Persistent differences in institutional capacity continue to affect implementation across government departments (Mkhize, 2022; AGSA, 2024). Lifestyle audits are particularly relevant in supply chain management because procurement officials exercise considerable discretion over high-value contracts. Stronger detection mechanisms increase the perceived risk of exposure, thereby reinforcing transparency and accountability (Graycar, 2022; Bauhr et al., 2020). Although digital procurement systems and Industry 4.0 technologies can strengthen monitoring and audit trails (Jiménez et al., 2022; Mojaki et al., 2024), challenges relating to privacy, political interference, legal uncertainty, resource constraints, and limited inter-agency cooperation continue to impede implementation (McIntyre et al., 2022; Mkhize, 2022; PSC, 2023b). Procurement corruption also remains embedded in informal networks involving officials and suppliers (Fazekas et al., 2022; Gray, 2021), while empirical evidence on the long-term impact of lifestyle audits on procurement integrity and sustainable economic growth remains limited.

Lifestyle Audits, Procurement Integrity, and Sustainable Economic Growth

Procurement integrity is central to sustainable economic growth because it promotes transparency, accountability, ethical conduct, and the efficient use of public resources. Effective procurement systems strengthen public service delivery, encourage fair competition, enhance investor confidence, and improve fiscal sustainability, whereas corruption and weak accountability distort markets and divert resources from development priorities (OECD, 2021, 2023; World Bank, 2020). Lifestyle audits have emerged as a preventive governance mechanism that complements financial disclosure systems, procurement oversight, and internal auditing by identifying unexplained wealth before corrupt practices become entrenched (Animashaun & Chitimira, 2021; McIntyre et al., 2022). In South Africa, the PSC (2023a, 2023b) regards them as an important tool for verifying financial disclosures and strengthening accountability among public officials. Transparency further reinforces procurement integrity by limiting opportunities for hidden financial relationships and unethical decision making. Bauhr et al. (2020) show that greater transparency increases public scrutiny and reduces corruption risks, while Jiménez et al. (2022) demonstrate that digital procurement systems improve accountability and market confidence. Lifestyle audits strengthen these processes by verifying whether officials' financial circumstances correspond with their legitimate remuneration. Evidence suggests that lifestyle audits are most effective when embedded within broader governance reforms. Gerardino et al. (2024) found that stronger audit systems improve compliance through earlier detection of irregularities, while Anina et al. (2024) highlight the value of combining procurement audits with committed leadership. However, corruption remains difficult to eliminate where institutional incentives, political interference, and informal governance networks persist (Graycar, 2022; Fazekas et al., 2022). This is reflected in recurring procurement irregularities reported by the AGSA (2024) and investigations undertaken by the SIU (2023), with Naidoo and Magakwe (2024) attributing these weaknesses to inconsistent enforcement and limited institutional

capacity. Although stronger procurement governance is associated with improved fiscal efficiency and economic performance (World Bank, 2020; OECD, 2021), empirical evidence directly linking lifestyle audits to procurement integrity and sustainable economic growth remains limited (Animashaun & Chitimira, 2021; McIntyre et al., 2022), providing the rationale for the present study.

Limitations and Gaps in the Literature

Despite growing scholarly interest in corruption prevention and procurement governance, several important gaps remain. First, most contemporary studies examine corruption, procurement governance, financial disclosure, or lifestyle audits independently rather than integrating these concepts within a comprehensive governance framework. Second, relatively few empirical studies specifically investigate lifestyle audits among South African public sector SCM officials despite procurement being consistently identified as one of the highest corruption risk environments. Third, existing literature concentrates primarily on legal compliance and anti-corruption policy implementation while providing comparatively limited analysis of how lifestyle audits influence institutional performance, procurement integrity, and sustainable economic growth. Fourth, there remains limited theoretical integration between governance theory, institutional accountability, behavioural ethics, and anti-corruption scholarship. As a result, many studies explain what lifestyle audits are without adequately explaining why they strengthen governance or under which institutional conditions they become effective. Finally, comparatively little research evaluates lifestyle audits as preventive governance mechanisms rather than investigative tools. Understanding their preventive value represents an important contribution to contemporary governance scholarship because preventing corruption generally produces greater public value than investigating misconduct after financial losses have already occurred.

Conclusion of the Literature Review

The reviewed literature demonstrates that corruption in public procurement continues to undermine governance, accountability, service delivery, and sustainable economic development despite extensive legislative and institutional reforms. Procurement remains particularly vulnerable because of the significant discretion exercised by supply chain management officials and persistent weaknesses in transparency, oversight, and consequence management. Although South Africa has strengthened its regulatory framework, recurring procurement irregularities suggest that compliance-based approaches alone are insufficient to prevent corruption. The literature indicates that lifestyle audits offer a promising preventive mechanism by identifying unexplained wealth and strengthening financial accountability, particularly when integrated with financial disclosure systems, procurement audits, digital governance, and effective institutional oversight. However, limited empirical evidence exists on their effectiveness within South African public sector supply chain management or their contribution to procurement governance and sustainable economic growth. These gaps justify the present study and support the

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adoption of an appropriate theoretical framework to examine governance dynamics and corruption prevention through lifestyle audits.

Methods and Data

Theoretical Framework

This study is grounded in Agency Theory, which explains how corruption and illicit enrichment arise when public officials entrusted with managing public resources pursue personal interests instead of those of citizens (Jensen & Meckling, 1976). Within South Africa's public sector, citizens act as the principals, while supply chain management (SCM) officials function as agents responsible for procurement planning, bid evaluation, contract awards, and contract management. Agency problems emerge where information asymmetry, weak oversight, and ineffective accountability allow officials to exploit discretionary authority for private gain (Jensen & Meckling, 1976). Agency Theory is particularly relevant to public procurement because SCM officials exercise considerable discretion over high-value transactions, creating opportunities for bribery, conflicts of interest, collusive tendering, and illicit enrichment when governance controls are weak (Graycar, 2022; Fazekas et al., 2022). As Bauhr et al. (2020) observe, corruption becomes more likely when transparency is limited and the perceived risk of detection is low. Lifestyle audits directly address these agency challenges by reducing information asymmetry between public officials and oversight institutions. Unlike conventional financial disclosure systems that rely largely on self-reporting, lifestyle audits compare declared income with assets, expenditure patterns, and observable living standards to identify unexplained wealth requiring further investigation (Animashaun & Chitimira, 2021; McIntyre et al., 2022). By increasing the likelihood that irregular financial behaviour will be detected, lifestyle audits strengthen accountability and discourage opportunistic conduct (OECD, 2021; Mkhize, 2022). However, Agency Theory also suggests that monitoring mechanisms are effective only when supported by institutional independence, credible enforcement, and meaningful consequence management. Weak investigations, political interference, and inconsistent disciplinary action undermine the deterrent effect of oversight systems (Gray, 2021; Zitha & Munzhedzi, 2024). Conversely, transparent procurement systems supported by effective auditing and enforcement improve accountability, strengthen public confidence, and promote the efficient use of public resources, thereby contributing to sustainable economic growth (Gerardino et al., 2024; OECD, 2023; World Bank, 2020; Jiménez et al., 2022; Zarychta et al., 2024). Accordingly, Agency Theory provides a coherent conceptual foundation for examining how lifestyle audits can reduce corruption risks among SCM officials and strengthen procurement integrity. Guided by this theoretical perspective, the following section outlines the methodological approach adopted to systematically review and evaluate the available evidence.

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Methodology

This study adopted a qualitative systematic literature review supported by document analysis to examine the relationship between lifestyle audits, procurement corruption, supply chain management (SCM) governance, and sustainable economic growth in the South African public sector. A qualitative review was appropriate because it enabled the synthesis of existing empirical and conceptual evidence, identification of recurring governance patterns, and development of an integrated understanding of lifestyle audits as a governance instrument rather than the generation of primary data. As the study relied exclusively on publicly available scholarly literature and official institutional documents, it did not involve human participants or confidential information; therefore, ethical clearance was not required (Bowen, 2009; Creswell & Creswell, 2023). To ensure transparency and methodological rigour, the review followed the PRISMA 2020 Statement for the identification, screening, eligibility assessment, and selection of literature (Page, McKenzie, Bossuyt, Boutron, Hoffmann, Mulrow, Shamseer, Tetzlaff, Akl, Brennan, Chou, Glanville, Grimshaw, Hróbjartsson, Lalu, Li, Loder, Mayo-Wilson, McDonald, … Moher, 2021). Consistent with Snyder (2019), a structured search strategy, predefined eligibility criteria, and systematic screening procedures were employed to minimise selection bias. Document analysis was selected because it enables the systematic examination of documentary evidence and facilitates the identification of recurring themes and governance trends across multiple sources (Bowen, 2009; Chand, 2025). The literature search was conducted using Scopus, Web of Science, ScienceDirect, SpringerLink, Taylor & Francis Online, Wiley Online Library, Emerald Insight, Sabinet African Journals, and Google Scholar for supplementary searches. The principal Boolean search string was: ("lifestyle audit" OR "lifestyle auditing" OR "unexplained wealth" OR "illicit enrichment") AND ("public procurement" OR "supply chain management" OR SCM) AND ("corruption" OR "public integrity" OR accountability OR governance) AND ("South Africa" OR "developing countries" OR "public sector"). Additional searches incorporated financial disclosure, procurement integrity, public administration, anti-corruption, and sustainable economic growth. English-language publications published between 2020 and 2026 were prioritised, while foundational methodological and theoretical works, including Jensen and Meckling (1976), Bowen (2009), and Snyder (2019), were retained. The PRISMA screening process identified 266 records through database and institutional searches. Following the removal of 93 duplicates, 173 records were screened by title and abstract, of which 78 were excluded. A total of 95 full-text articles were subsequently assessed for eligibility, with 57 excluded for failing to meet the predefined criteria. The final synthesis therefore comprised 38 studies. Eligible studies were peer-reviewed journal articles and authoritative institutional publications addressing procurement governance, corruption, accountability, lifestyle audits, financial disclosure, and sustainable economic growth within public sector settings. Conference papers, dissertations, editorials, opinion articles, duplicate records, private sector studies, non-English publications, and studies lacking methodological transparency were excluded. The

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selected studies were analysed using thematic analysis following the six-phase approach proposed by Braun and Clarke (2021), enabling the identification, refinement, and interpretation of recurring themes relating to procurement corruption, illicit enrichment, lifestyle audits, institutional accountability, implementation challenges, and sustainable economic growth. This systematic process enhanced the transparency, credibility, and reproducibility of the review while reducing selection bias through explicit search, screening, and eligibility procedures. The resulting themes provide the evidential basis for addressing the research objectives, and the following section presents the findings of the thematic analysis.

Results

Theme 1: Governance Factors Contributing to Officials Living Beyond Their Legitimate Financial Means

The thematic analysis indicates that officials living beyond their legitimate financial means reflects systemic governance weaknesses rather than isolated unethical behaviour. Seven interrelated factors emerged: weak institutional oversight, excessive procurement discretion, ineffective consequence management, conflicts of interest, weak ethical cultures, information asymmetry, and limited digital governance. Weak internal controls and inadequate monitoring allow procurement irregularities to persist despite recurring findings of non-compliance and irregular expenditure (Nkwanyana & Agbenyegah, 2020; Sibanda et al., 2020; AGSA, 2024). Excessive discretion creates opportunities for bribery, bid manipulation, and conflicts of interest where transparency and independent oversight are limited (Gray, 2021; Fazekas et al., 2022). Weak consequence management further reduces deterrence when audit findings do not result in timely disciplinary or legal action (Zitha & Munzhedzi, 2024; SIU, 2023; AGSA, 2024). Political interference, permissive organisational cultures, and undisclosed supplier relationships can normalise unethical conduct (Jensen & Meckling, 1976; Graycar, 2022; Zitha & Mathebula, 2023; Motsepe, 2025). Information asymmetry and fragmented digital systems additionally restrict early identification of unexplained wealth (McIntyre et al., 2022; Jiménez et al., 2022; Mojaki et al., 2024).

Governance condition	Mechanism through which risk emerges	Resulting governance risk
Weak oversight	Inadequate monitoring permits irregularities to persist	Undetected misconduct and illicit enrichment
Procurement discretion	Officials influence supplier selection and contract decisions	Bribery, manipulation and collusion

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Weak consequences	Findings are not consistently followed by enforcement	Reduced deterrence
Conflicts of interest	Undisclosed supplier relationships compromise impartiality	Procurement bias
Ethical culture	Unethical conduct becomes organisationally tolerated	Normalisation of corruption
Information asymmetry	Officials' financial circumstances are insufficiently verified	Delayed detection of unexplained wealth
Digital limitations	Fragmented systems restrict information integration	Weak risk identification

Table 1: Governance conditions enabling illicit enrichment

Sources: Nkwanyana & Agbenyegah (2020); Sibanda et al. (2020); AGSA (2024); Gray (2021); Fazekas et al. (2022); Zitha & Mathebula (2023); Zitha & Munzhedzi (2024); Graycar (2022); Motsepe (2025); Jensen & Meckling (1976); McIntyre et al. (2022); Jiménez et al. (2022); Mojaki et al. (2024)

The distinct contribution of Theme 1 is therefore to establish the conditions that generate the governance risk. This provides the basis for examining lifestyle audits as a mechanism for addressing that risk.

Theme 2: Lifestyle Audits as a Mechanism for Strengthening Accountability and Reducing Corruption Risks

The second theme concerns what lifestyle audits contribute to the governance system rather than the causes of illicit enrichment. Lifestyle audits compare officials' lawful income with assets, expenditure and observable lifestyles, extending oversight beyond conventional organisational financial audits (Animashaun & Chitimira, 2021; McIntyre et al., 2022). Their principal contribution is preventive: unexplained wealth becomes an early governance indicator requiring further legal and administrative scrutiny (Animashaun & Chitimira, 2021; OECD, 2021, 2023). Independent verification of financial disclosures reduces information asymmetry, strengthens accountability and improves compliance with public integrity requirements (PSC, 2023a, 2023b; Jensen & Meckling, 1976). Lifestyle audits can also increase the perceived likelihood of detection, thereby strengthening behavioural deterrence (Graycar, 2022; Bauhr et al., 2020). Their value is greater when integrated with procurement audits, financial disclosure systems, internal controls, forensic investigations and digital governance, particularly for officials occupying high-risk procurement positions (Gray, 2021; Fazekas et al., 2022; Gerardino et al.,

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2024; Anina et al., 2024; Jiménez et al., 2022; Mojaki et al., 2024). Nevertheless, their contribution remains dependent on adequate institutional capacity, independence and consequence management (McIntyre et al., 2022; Mkhize, 2022).

Lifestyle audit function	Immediate governance effect	Accountability value
Financial verification	Tests income against assets and expenditure	Identifies unexplained wealth
Preventive monitoring	Flags risks before corruption becomes entrenched	Enables early intervention
Disclosure verification	Independently tests financial declarations	Reduces information asymmetry
Behavioural deterrence	Increases perceived probability of detection	Discourages illicit enrichment
Integrated oversight	Complements procurement, forensic and internal controls	Strengthens the accountability system
Digital monitoring	Uses electronic records and audit trails	Improves continuous detection

Table 2: Governance functions of lifestyle audits

Sources: Animashaun & Chitimira (2021); McIntyre et al. (2022); PSC (2023a, 2023b); OECD (2021); Graycar (2022); Bauhr et al. (2020); Gerardino et al. (2024); Anina et al. (2024); Gray (2021); Fazekas et al. (2022); Jiménez et al. (2022); Mojaki et al. (2024); McIntyre et al. (2022); Mkhize (2022)

Theme 2 consequently demonstrates how lifestyle audits can intervene in the governance problem identified in Theme 1, rather than restating its causes. The next theme considers why this intervention does not always produce consistent outcomes.

Theme 3: Institutional Challenges Affecting the Effective Implementation of Lifestyle Audits

The third theme shifts from the function of lifestyle audits to the conditions determining whether they can operate effectively. The principal constraints were limited institutional capacity, inconsistent implementation, legal and constitutional uncertainty, political interference, fragmented inter-agency coordination, weak consequence management and technological limitations. Effective audits require skilled investigators, forensic expertise, reliable financial databases and appropriate digital systems, resources that remain unevenly distributed across public institutions (McIntyre et al., 2022; Mkhize,

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2022). Variations in implementation further affect consistency and credibility (PSC, 2023b; AGSA, 2024). Legal safeguards are also necessary to balance accountability with privacy and procedural fairness (Animashaun & Chitimira, 2021; McIntyre et al., 2022). Political interference and weak institutional independence can compromise objective investigations, while limited information sharing restricts coordinated oversight (Gray, 2021; Ngcamu & Mantzaris, 2023a, 2023b; OECD, 2021; SIU, 2023). Moreover, unexplained wealth findings have limited deterrent value when investigations are not followed by timely disciplinary or legal action (Zitha & Munzhedzi, 2024; AGSA, 2024). Fragmented digital infrastructure further limits effective monitoring despite the potential of integrated systems to strengthen oversight (Jiménez et al., 2022; Mojaki et al., 2024).

Implementation condition	Evidence of constraint	Effect on lifestyle audits
Institutional capacity	Shortages of specialist skills and systems	Limits audit quality and coverage
Consistency	Different procedures and standards	Produces uneven accountability
Legal certainty	Privacy and procedural requirements	Creates implementation risks
Independence	Political and organisational interference	Compromises objectivity
Coordination	Fragmented information sharing	Restricts comprehensive verification
Consequence management	Inconsistent follow-up action	Weakens deterrence
Digital integration	Disconnected information systems	Limits continuous monitoring

Table 3: Conditions determining implementation effectiveness
Source: McIntyre et al. (2022); Mkhize (2022); PSC (2023b); AGSA (2024); Animashaun & Chitimira (2021); Gray (2021); Ngcamu & Mantzaris (2023a, 2023b); OECD (2021); SIU (2023); Zitha & Munzhedzi (2024); AGSA (2024); Jiménez et al. (2022); Mojaki et al. (2024)

Theme 3 therefore identifies the institutional conditions that determine whether the mechanism identified in Theme 2 can function effectively. The final theme examines the wider governance and developmental value that can arise when these conditions are strengthened.

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Theme 4: Strengthening Lifestyle Audits for Procurement Integrity and Sustainable Economic Growth

The fourth theme concerns outcomes rather than causes or implementation barriers. The findings indicate that strengthened lifestyle audit systems can improve procurement integrity by reinforcing transparency, accountability, ethical governance and public confidence (OECD, 2021, 2023; World Bank, 2020). By verifying whether procurement officials derive improper financial benefits from procurement decisions, lifestyle audits complement transparent and impartial procurement arrangements (Bauhr et al., 2020; Naidoo & Magakwe, 2024). Stronger governance can reduce irregular expenditure and financial losses reported by the AGSA (2024) and address broader procurement governance weaknesses identified by Gray (2021). The developmental effects are indirect but significant. Transparent procurement supported by digital technologies can strengthen investor confidence, market competitiveness and fiscal sustainability (Jiménez et al., 2022; World Bank, 2020). Integration with digital procurement and financial information systems can improve monitoring and early risk detection (Mojaki et al., 2024), while stronger governance can support service delivery and direct public resources towards developmental priorities (OECD, 2023; Zarychta et al., 2024). These benefits depend on complementary reforms, including independent oversight, effective procurement legislation, digital governance, ethical leadership and credible consequence management (Graycar, 2022; PSC, 2023a; OECD, 2021). Such reforms can also strengthen institutional legitimacy and public trust (Transparency International, 2023; Motsepe & Sikhosana, 2025).

Outcome	Contribution of strengthened lifestyle audit systems	Wider implication
Procurement integrity	Reinforces transparency and accountability	Fairer and more responsible procurement
Resource efficiency	Helps identify risks associated with illicit enrichment	Reduced waste and financial leakage
Investor confidence	Supports transparent and predictable procurement	Greater market participation
Digital governance	Strengthens monitoring and audit trails	Earlier identification of corruption risks
Service delivery	Supports better allocation of public resources	Stronger developmental outcomes

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Institutional legitimacy	Demonstrates commitment to ethical governance	Greater public confidence
Sustainable development	Works with broader accountability reforms	More resilient governance institutions

Table 4: Governance and developmental outcomes
Source: Bauhr et al. (2020); Naidoo & Magakwe (2024); OECD (2023); AGSA (2024); Gray (2021); World Bank (2020); Jiménez et al. (2022); Mojaki et al. (2024); World Bank (2020); OECD (2023); Zarychta et al. (2024); Transparency International (2023); Motsepe & Sikhosana (2025); Graycar (2022); PSC (2023a); OECD (2021)

The four themes therefore form a progressive analytical sequence: Theme 1 identifies the governance conditions producing illicit enrichment; Theme 2 establishes the preventive and accountability functions of lifestyle audits; Theme 3 identifies the institutional conditions that determine their effectiveness; and Theme 4 demonstrates their broader contribution to procurement integrity and sustainable economic development. Collectively, the findings support the proposition that officials living beyond their legitimate financial means represents a systemic governance problem requiring preventive and integrated accountability mechanisms supported by institutional capacity, digital innovation, effective consequence management and ethical leadership.

Transition to Discussion

The results establish a clear progression from the governance conditions associated with illicit enrichment to the preventive role of lifestyle audits, the institutional constraints affecting their implementation, and their potential contribution to procurement integrity and sustainable economic growth. The following discussion interprets these findings in relation to existing scholarship and Agency Theory, highlighting their implications for public procurement governance, corruption prevention and public sector reform in South Africa.

Discussion

The findings demonstrate that lifestyle audits are an important governance instrument for strengthening procurement integrity in South Africa's public sector. However, their effectiveness depends less on the audit itself than on the institutional environment in which it operates. Consistent with Agency Theory, corruption is more likely where information asymmetry, weak monitoring, excessive discretion, and ineffective consequence management enable officials to prioritise personal interests over public accountability (Jensen & Meckling, 1976). Lifestyle audits therefore complement, rather than replace, broader governance mechanisms such as transparent procurement systems, independent oversight,

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digital governance, and credible enforcement. The first key finding is that officials living beyond their legitimate financial means reflect systemic governance weaknesses rather than isolated ethical failures. Weak oversight, procurement discretion, conflicts of interest, ineffective consequence management, and permissive organisational cultures collectively create opportunities for illicit enrichment. This supports the arguments of Gray (2021), Graycar (2022), and Fazekas et al. (2022) that procurement corruption is rooted in structural governance failures. The study extends this literature by positioning unexplained wealth as an early governance risk indicator of institutional deficiencies rather than simply evidence of individual misconduct. A second finding reinforces the growing emphasis on preventive anti-corruption strategies. Lifestyle audits strengthen accountability by identifying discrepancies between lawful income and observable wealth before corruption becomes entrenched. This aligns with Animashaun and Chitimira (2021) and McIntyre et al. (2022), while further demonstrating that their greatest value lies in reducing information asymmetry between procurement officials and oversight institutions, thereby supporting the central assumptions of Agency Theory. The findings also show that lifestyle audits are most effective when embedded within broader accountability systems. Their contribution is strengthened by procurement audits, financial disclosure frameworks, internal controls, digital procurement platforms, and effective consequence management, supporting the integrated public integrity approach advocated by the OECD (2021, 2023). Similarly, Gerardino et al. (2024) show that stronger auditing systems improve compliance by increasing the perceived likelihood of detection. This suggests that policymakers should avoid treating lifestyle audits as standalone anti-corruption measures. The study further highlights that implementation success depends on institutional capacity, legal certainty, technological capability, institutional independence, and coordinated oversight. These findings build on Mkhize (2022) and the PSC (2023a, 2023b) by demonstrating that institutional weaknesses reduce both the credibility and deterrent value of lifestyle audits. Strengthening governance capacity is therefore as important as introducing the audits themselves. Finally, the findings contribute to the governance and development literature by showing that stronger procurement integrity can indirectly support sustainable economic growth through improved fiscal efficiency, greater investor confidence, enhanced public trust, and more effective resource allocation, consistent with the World Bank (2020), OECD (2023), and Jiménez et al. (2022). Overall, the findings affirm that lifestyle audits are most effective when incorporated into comprehensive public integrity systems that combine robust institutional capacity, independent oversight, ethical leadership, digital innovation, and effective consequence management. These conclusions provide the foundation for the conclusion presented in the following section.

Conclusion

The study examined the extent to which lifestyle audits function as a governance instrument for strengthening accountability among supply chain management officials within the South African public sector while supporting sustainable economic growth. The findings demonstrate that officials living

beyond their legitimate financial means represents a governance challenge rooted in weak institutional oversight, excessive procurement discretion, ineffective consequence management, organisational cultures that tolerate unethical conduct, and fragmented accountability systems. These governance weaknesses create opportunities for illicit enrichment that undermine procurement integrity, reduce public confidence, weaken service delivery, and constrain sustainable economic development. The study further established that lifestyle audits provide an important preventive mechanism for identifying unexplained wealth before corruption becomes institutionalised. When implemented within comprehensive governance systems, lifestyle audits strengthen transparency, improve financial accountability, reduce information asymmetry, and increase the likelihood that unethical conduct will be detected at an early stage. Their effectiveness, however, depends upon adequate institutional capacity, legal certainty, digital governance systems, independent oversight, coordinated inter-agency collaboration, and consistent consequence management. Lifestyle audits therefore cannot function effectively as isolated anti-corruption interventions. The findings also demonstrate that strengthening procurement integrity contributes indirectly to sustainable economic growth by promoting efficient utilisation of public resources, improving investor confidence, enhancing institutional credibility, and supporting equitable service delivery. Consequently, governance reforms that integrate lifestyle audits with procurement oversight, financial disclosure systems, digital procurement technologies, and ethical leadership have the potential to strengthen both public sector accountability and long-term economic development. Ultimately, the study concludes that lifestyle audits should be regarded as one component of a broader public integrity framework designed to promote transparent procurement, responsible stewardship of public resources, and accountable governance. Their greatest contribution lies not simply in detecting unexplained wealth but in reinforcing an institutional culture where ethical conduct, transparency, and accountability become integral features of public administration.

Practical Implications

The findings provide several practical implications for policymakers, oversight institutions, and public sector managers responsible for strengthening procurement governance in South Africa. First, government departments should institutionalise lifestyle audits as part of routine governance and risk management processes for officials occupying high-risk procurement positions rather than implementing them only after allegations of corruption emerge. Adopting a risk-based approach would strengthen preventive oversight while improving public confidence in procurement systems. Second, lifestyle audits should be integrated with existing governance mechanisms, including financial disclosure frameworks, procurement audits, internal control systems, forensic investigations, tax compliance processes, and digital procurement platforms. Such integration would reduce duplication, strengthen financial verification, and improve institutional coordination across oversight bodies. Third, investment in institutional capacity is essential. Public institutions should strengthen the technical expertise of

investigators, forensic auditors, procurement practitioners, and ethics officers while investing in integrated digital information systems capable of supporting continuous financial monitoring. Equally important is the consistent implementation of consequence management to ensure that unexplained wealth investigations are followed by timely disciplinary, civil, or criminal action where appropriate. Finally, government should develop uniform operational guidelines governing the implementation of lifestyle audits across national, provincial, and local government institutions. Standardised procedures would improve consistency, legal certainty, transparency, and public confidence while reducing opportunities for selective or politically motivated application.

Theoretical Implications and Further Research

This study contributes to governance scholarship by extending the application of Agency Theory to the relationship between lifestyle audits, procurement governance, and sustainable economic growth within the South African public sector. While Agency Theory effectively explains how information asymmetry and weak monitoring encourage self-interested behaviour among public officials, the findings demonstrate that organisational culture, institutional capacity, political independence, and governance quality also significantly influence accountability outcomes. The study therefore suggests that future governance research should increasingly integrate behavioural theories with broader institutional governance perspectives to provide more comprehensive explanations of public sector corruption. The study also contributes conceptually by positioning lifestyle audits as preventive governance instruments rather than purely investigative mechanisms. Existing scholarship has largely examined lifestyle audits from legal or administrative perspectives. By integrating procurement governance, anti-corruption, institutional accountability, and sustainable economic growth into a single analytical framework, this study broadens understanding of how preventive governance interventions contribute to improved public sector performance. Future research should empirically examine the implementation and effectiveness of lifestyle audits across different spheres of government using case studies, comparative institutional analyses, and mixed-methods approaches. Comparative studies involving developing and developed economies would further improve understanding of the institutional factors influencing successful implementation. Additional research should also investigate how artificial intelligence, integrated financial databases, blockchain-enabled procurement systems, and predictive analytics can enhance lifestyle audits while strengthening procurement transparency, accountability, and sustainable governance.

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