International Journal of Research Publication and Reviews, Vol 6, Issue 8, pp 5715-5727 August, 2025

International Journal of Research Publication and Reviews

Journal homepage: www.ijrpr.com ISSN 2582-7421

When Exit Precedes Accountability: Governance Risks of Senior Managers Nearing Retirement in the South African Public Service

Sheperd Sikhosana[1], Humphrey Lephethe Motsepe[2], Khwiting Moshidi[3]

[1] University of Azteca, Mexico and Higherway Institute of Learning,South Africa

[2] Limpopo Department of Agriculture and Rural Development (Towoomba Research Centre), Management College of Southern Africa (MANCOSA) and University of Venda, South Africa ORCID ID: 0009-0007-9295-2840

[3] Limpopo Department of Agriculture and Rural Development (Head Office) and Management College of Southern Africa (MANCOSA), South Africa

ABSTRACT

The governance risks posed by senior public service managers in South Africa who are approaching retirement but still hold significant decision-making positions are examined in this article. These managers' ability to leave through statutory or early retirement, frequently before the mandatory retirement age of 65, opens up gaps that reduce accountability. Using a qualitative document-based research design, this study looks at how these managers affect important choices while avoiding long-term accountability for their effects. It does this by consulting policy frameworks, Auditor-General reports, and current scholarly literature. The findings indicate that senior officials approaching retirement frequently delegate the implementation of controversial or high-risk directives to junior or middle managers while retaining authority over final decisions. Once retired, these officials are often beyond the reach of disciplinary or oversight mechanisms, leaving subordinates to bear the burden of scrutiny. This dynamic erodes institutional integrity, exacerbates governance weaknesses, and undermines public confidence in the state's capacity to enforce accountability. The analysis is framed through organisational discipline theory and New Public Management (NPM). Organisational discipline theory highlights the erosion of sanctioning mechanisms, while NPM emphasizes the misalignment between managerial discretion and accountability in public institutions. Both frameworks illustrate how retirement can be strategically leveraged as an escape route from responsibility. The article concludes that reforms are urgently needed to address post-retirement accountability. Recommendations include strengthening oversight mechanisms, ensuring that disciplinary processes continue beyond retirement, and instituting transparent decision-making systems that minimize reliance on vulnerable junior staff. Without such reforms, South Africa's public service risks perpetuating a culture of impunity where exit precedes accountability, undermining institutional resilience and democratic governance.

Keywords: Accountability; Public Service; Retirement; Governance; South Africa

1.Introduction and Background

Despite decades of reforms aimed at improving accountability, transparency, and efficiency, the South African public service still faces long-standing governance issues. Systemic flaws still exist despite the introduction of several policy initiatives to enhance institutional integrity, such as anti-corruption plans and performance management frameworks (Cloete & Ajam, 2022). The role of senior managers who are approaching retirement age and still hold significant positions in public institutions is one of these challenges that is understudied but becoming a more pressing concern. These officials, many of whom are over 60, frequently oversee high-level choices that influence institutional results, resource allocation, and policy direction. The option to retire at any time prior to the 65-year-old statutory retirement age, however, creates special governance risks that compromise accountability frameworks.A critical problem arises when senior officials nearing retirement make or influence major decisions but evade scrutiny by exiting the service before any investigations, disciplinary processes, or performance reviews can be concluded. This practice, often described as "exit before accountability," creates a loophole in governance systems that is not adequately addressed by current frameworks (Madumo, 2022). In such cases, junior and middle managers are left to implement potentially controversial directives, bearing the weight of accountability, while senior officials depart with full pension benefits and reputational immunity. The result is a governance culture where responsibility is deflected, institutional trust is eroded, and the public perceives the state as incapable of holding its most senior officials accountable (Koma, 2021).

In many government departments, a significant number of senior managers over sixty remain employed, not necessarily due to active engagement, but often to escape the tedium of retirement and continue benefiting from generous remuneration. Some remain because inadequate retirement planning compels them to use their final years to recover financially (MissionSquare Research Institute, 2025). This situation manifests in problematic behaviours: arriving late, leaving early, failing to supervise subordinates effectively, and disproportionately occupying developmental opportunities like workshops, training, and conferences, often at the expense of junior managers. These patterns are not isolated; they have broader organizational implications. Senior managers frequently depart abruptly before accountability processes conclude, compromising institutional continuity and weakening administrative effectiveness. The situation reflects broader demographic trends: employment rates among workers aged 60 and above have generally declined across OECD countries, suggesting that those who remain in post beyond typical retirement ages are increasingly anomalous (OECD, 2025). At the same time, organizations that implement age-inclusive practices, fostering positive psychological age climates, autonomy, and social support, are better positioned to engage older managers and mitigate these risks (Zhang et al., 2024). These dynamics resonate with broader trends: aging governments are increasingly being encouraged to retain older workers as a fiscal necessity, given improved health and cognitive functioning among seniors (IMF, 2025). Yet, this retains potential risks, including disengagement, uneven work contribution, and disrupted continuity when officials withdraw prematurely (IMF, 2025; CIPD, 2018).

In the public sector, changes in leadership frequently cause institutional memory to be disrupted, oversight mechanisms to be weakened, and policy implementation to be delayed (Nkuna, 2023). The risks to institutional stability and governance integrity increase when retirement triggers such transitions, especially when accountability procedures are still pending. Scholars worldwide have recognized late-career public officials as a distinct group of actors who might put short-term, self-serving choices ahead of long-term institutional results (Rahman & Naz, 2021).In contexts where retirement benefits are safeguarded regardless of misconduct findings, senior officials may perceive little incentive to ensure transparent and accountable governance. This challenge is especially significant in South Africa, where public confidence in government institutions is already low due to persistent corruption scandals and service delivery failures (Auditor-General of South Africa [AGSA], 2023).

In order to enforce accountability, South Africa's governance structure mainly depends on oversight organizations like the Public Service Commission (PSC), the AGSA, and parliamentary committees. However, after a public servant retires, these institutions are limited in their ability to expand their jurisdiction (PSC, 2022). As a result, senior officials' decisions that strategically time their retirement to evade scrutiny frequently have long-term effects that accountability frameworks miss. This disparity illustrates a systemic flaw in the public sector that jeopardizes the effectiveness and legitimacy of governance institutions in addition to the accountability principle. The objectives of this study are threefold. First, it seeks to examine the governance risks specifically associated with senior managers nearing retirement in South Africa. Second, it assesses the adequacy of existing accountability frameworks in addressing these risks. Finally, it aims to propose policy reforms to mitigate the effects of retirement-based accountability gaps. These objectives are significant for both theory and practice. From a theoretical perspective, the study contributes to emerging debates on the temporal dimensions of accountability, particularly how retirement intersects with governance outcomes. From a practical perspective, it highlights the urgent need for reforms to strengthen oversight mechanisms and ensure that accountability is not curtailed by institutional loopholes.

The significance of this research lies in its focus on a largely overlooked governance risk that has far-reaching implications for service delivery and institutional trust. If left unaddressed, the ability of senior managers to retire before accountability processes are finalized could entrench a culture of impunity and weaken democratic governance in South Africa. Conversely, addressing this gap presents an opportunity to strengthen institutional resilience and rebuild public trust in the public service.

Research Question: How does the ability of senior managers nearing retirement to exit the public service before mandatory retirement age contributes to governance risks and accountability gaps in South Africa?

2.Literature Review

In the public sector, where service delivery, transparency, and public trust are crucial, accountability continues to be a fundamental component of good governance and institutional performance (Cloete & Ajam, 2022). According to recent research, public sector accountability includes both formal and informal mechanisms, including organizational culture and ethical standards, as well as legal and regulatory oversight (Madumo, 2022). Given the historical and systemic issues, the public service still faces, such as corruption, inefficiency, and the politicization of administrative roles, this dual requirement is particularly important in South Africa (Koma, 2021).

2.1 The Foundations of Public-Sector Accountability

Effective governance, the provision of public services, transparency, and the legitimacy of institutions, especially in the public sector, are all widely acknowledged to be based on accountability (Cloete & Ajam, 2022). Laws, rules, and oversight agencies are examples of formal structures that are part of the concept of accountability. Other, less visible components include organizational culture, ethical standards, and the professional values that govern civil servants (Madumo, 2022). Because of the ongoing systemic issues of corruption, inefficiency, politicization, and a history of governance failures, this dual structure of accountability is particularly important in South Africa (Koma, 2021). The challenge lies not only in crafting robust legislative frameworks, such as the Public Finance Management Act (PFMA) and Public Service Act (PSA), but also in ensuring that they are enforced consistently. Cloete and Ajam (2022) argue convincingly that while these frameworks do exist on paper, enforcement remains weak. Oversight institutions are hampered by limited capacity, political interference, and hierarchical organizational cultures that discourage subordinates from challenging leadership. This is echoed by Madumo (2022), who emphasizes that weak oversight mechanisms and a culture of impunity lead to structural and normative governance vulnerabilities. Senior managers have a lot of discretion in making decisions in this setting, and they are rarely held personally accountable for their mistakes. According to Koma (2021), senior managers can avoid accountability due to the concentration of decision-making authority at the top and the dispersed accountability mechanisms, which undermines institutional integrity and public confidence in the process. Recent research highlights that accountability needs to be viewed from a variety of angles, including political, administrative, financial, and social ones, in addition to the legal frameworks. For example, Masiya (2023) highlights that in South Africa, accountability mechanisms often privilege compliance reporting, such as financial audits, while neglecting broader dimensions like ethical conduct, citizen engagement, and long-term performance outcomes. This imbalance creates a narrow and technocratic conception of accountability, which is inadequate for addressing systemic governance challenges.

Similar to this, Sebola (2022) emphasizes that accountability must involve proactive steps like capacity building, ethical leadership development, and open communication between the public and state institutions. It cannot be limited to punitive action taken after misconduct has occurred. Because there is insufficient funding for these preventative actions, accountability frameworks continue to be reactive, addressing shortcomings only after they have seriously harmed public confidence and service delivery. The politicization of the public service, where promotions and appointments are frequently based on political allegiance rather than qualifications, adds another level of complexity in the South African context (PSC, 2022). Because they might feel more obligated to political patrons than to the general welfare, public officials' professional independence is compromised, and accountability systems are weakened. As Zondi (2021) argues, the result is an erosion of bureaucratic neutrality and a weakening of accountability chains, since officials may be shielded from consequences due to their political connections. Comparative studies abroad shed light on how other emerging democracies deal with comparable issues. Rahman and Naz (2021), for example, demonstrate how informal patronage networks and formal accountability structures frequently coexist in South Asia, resulting in selective rule enforcement. These dynamics are similar to those in South Africa, where formal laws exist but are weakly enforced and informal power relations predominate. Strong accountability, according to Liu and Chen (2022), requires institutionalizing both formal and informal mechanisms and making sure that cultural norms uphold accountability and transparency in addition to legal enforcement. Recent governance reports also highlight the importance of citizen-centred accountability. The Auditor-General of South Africa (AGSA, 2023) has repeatedly emphasized that accountability is not only about compliance with procedures but also about responsiveness to the needs of citizens. Weak service delivery outcomes, such as unreliable water supply, inadequate housing, and failing municipal services, reflect the broader failures of accountability frameworks. When citizens' voices are excluded from accountability processes, trust in public institutions declines, and perceptions of impunity are reinforced.

Lastly, it's critical to remember that general governance reforms like professionalization, ethical training, and digital transformation cannot be seen in a vacuum, nor can accountability in the public sector be considered in a vacuum. According to recent research, by decreasing corruption opportunities and boosting transparency, digital governance tools like open data platforms, e-procurement systems, and digital reporting channels can improve accountability (Mafunisa, 2023; Tshotsho & Ndevu, 2022). However, rather than being viewed as band-aid solutions for more serious structural issues, these tools only work when they are used in conjunction with an open and enforcement-focused culture. The foundations of public-sector accountability in South Africa are complex and multidimensional. While robust legislative frameworks such as the PFMA and PSA provide a necessary baseline, their effectiveness is undermined by weak enforcement, political interference, and hierarchical organizational cultures. Scholars highlight that accountability must move beyond narrow compliance to incorporate ethical leadership, citizen engagement, and proactive capacity building. Without these broader reforms, accountability risks remaining a rhetorical aspiration rather than a lived reality in the daily functioning of the public service.

2.2 Accountability Challenges in South Africa's Public Service

Several studies have highlighted persistent weaknesses in the enforcement of accountability frameworks within the South African public service. Cloete and Ajam (2022) argue that while statutory frameworks exist, including the Public Finance Management Act (PFMA) and the Public Service Act (PSA), the implementation and enforcement of these frameworks remain inconsistent. Weak enforcement has been attributed to several factors, including limited capacity in oversight institutions, political interference, and entrenched hierarchical cultures that discourage subordinates from challenging senior officials. Madumo (2022) similarly emphasizes that the combination of weak oversight and cultural tolerance for impunity has created systemic governance vulnerabilities. Koma (2021) adds that senior officials frequently work in settings where accountability procedures are dispersed or inadequately implemented, but decision-making power is centralized at the top. Senior managers can make important operational and policy decisions under this structure without taking personal accountability for unfavourable results. The study emphasizes how institutional integrity and public trust are undermined in such settings because governance failures are rarely ascribed to the highest levels of leadership. In addition to these systemic issues, new studies highlight how deeply ingrained accountability shortcomings are in all branches of government. Significant irregularities in financial management, irregular spending, and inadequate adherence to internal controls are still being reported by the Auditor-General of South Africa (AGSA, 2023). Despite repeated findings and recommendations, many departments show limited progress, suggesting that accountability failures are not isolated incidents but systemic weaknesses. The recurrence of adverse audit outcomes further demonstrates that existing frameworks, while robust on paper, have not translated into meaningful change in practice (PSC, 2022).

The oversight bodies' limited capacity is a major problem. Monitoring compliance and enforcing accountability are the responsibilities of organizations like the Public Service Commission (PSC), the Office of the Auditor-General, and parliamentary portfolio committees. Nevertheless, these organizations frequently face political pressure, lack sufficient funding, or are limited by ineffective bureaucracy (Masiya, 2023). As a result, sanctions are rarely implemented and follow-up is irregular, even in cases where accountability violations are discovered. This perpetuates a culture of impunity in which public officials view accountability systems as ineffective and non-compliance as normalized (Sebola, 2022).Another recurring challenge is political interference. As Zondi (2021) notes, the close relationship between political leadership and senior bureaucrats undermines accountability by blurring the distinction between political loyalty and administrative responsibility. Senior managers who are politically connected may avoid disciplinary action or investigations, even when there is clear evidence of wrongdoing. This politicization not only weakens accountability frameworks but also demoralizes professional public servants who adhere to ethical standards but see their efforts undermined by impunity at higher levels. Results related to accountability are also significantly shaped by organizational culture. According to Madumo (2022), authoritarian and hierarchical management styles discourage internal dissent or whistleblowing, especially from lower-level officials. Workers frequently hesitate to question dubious decisions or report misconduct for fear of reprisals. Senior officials are shielded from scrutiny and misconduct is perpetuated by this culture of silence. Additionally, when reporting channels are present, they are frequently perceived as ineffectual, which further undermines trust in internal accountability systems (Tshotsho & Ndevu, 2022).

Deep-rooted issues with accountability are also reflected in the continued protests over service delivery in municipalities across the nation. Communities usually organize when promises of essential services are not fulfilled, according to Mavuso (2023), underscoring the disconnect between official accountability systems and the real-world experiences of citizens. Public mistrust is fuelled by government departments' incapacity to convert policies into observable results, which is exacerbated when officials avoid accountability for mistakes. This emphasizes that accountability must be linked to transparency and citizen responsiveness rather than being limited to internal compliance measures. A further dimension relates to leadership transitions. Studies suggest that outgoing senior managers may deliberately delay decisions or leave unresolved issues for successors, knowing that they will face little or no accountability once they exit the system (Nkuna, 2023). This dynamic creates a temporal gap in accountability enforcement, where poor decisions or irregularities are effectively written off once a manager departs. In such cases, accountability is not just weak but structurally circumvented, undermining continuity and institutional integrity. The public sector in South Africa faces complex and systemic accountability issues. They result from hierarchical cultures of silence, political meddling, uneven enforcement of legal frameworks, a lack of effective oversight, and senior managers' ability to evade accountability through systemic flaws. Together, these flaws erode public confidence, promote impunity, and threaten institutional integrity. A multifaceted approach is needed to address them, one that fortifies oversight organizations, depoliticizes the public sector, changes organizational cultures, and plugs gaps that permit accountability to be evaded. Accountability in South Africa's public sector will continue to be more idealistic than practical in the absence of such reforms.

2.3 Leadership Transitions and Institutional Continuity

A significant body of literature underscores the risks posed by leadership transitions in the public service, particularly when senior officials depart unexpectedly or strategically time their exit to evade accountability (Nkuna, 2023). Leadership transitions can disrupt institutional memory, delay ongoing projects, and weaken the enforcement of accountability mechanisms. According to Nkuna (2023), the absence of robust succession planning exacerbates these risks, as incoming managers may lack the knowledge or authority to address decisions made by their predecessors. Although South Africa is not the only country that faces difficulties with leadership changes, its public service faces unique difficulties because of ongoing issues with governance and service delivery. When senior officials leave or retire without formal handover procedures, institutional memory, the collective knowledge, customs, and experiences within an organization, is frequently lost (Masiya, 2023). Departments risk making the same mistakes again, losing sight of ongoing reforms, or neglecting to keep an eye on important projects if they don't have efficient systems in place to preserve this memory. Long-term planning becomes challenging as a result of this, which also compromises efficiency and continuity in the application of policies. Planning for succession is frequently cited as the best strategy for reducing the risks connected to changes in leadership. However, studies consistently reveal that succession planning in South Africa's public service is either absent, informal, or inconsistently applied. Manzini and Malatjie (2023) found that the National School of Government lacked a formalized succession planning strategy, despite having policies on paper. Instead, leadership transitions tended to be reactive, with replacements sought only after a senior official had already departed. Such ad hoc practices leave institutions vulnerable to leadership vacuums, where inexperienced or acting officials are forced to step into critical roles without adequate preparation.

More general flaws in talent development and human resource management are also reflected in the lack of formal succession planning. According to research by Mahloko (2022), public service organizations usually fall short in identifying and developing high-potential workers for leadership positions, which leads to an excessive dependence on outside hiring or politically influenced appointments. Since candidates are not always selected based on their qualifications or institutional fit, this not only breaks continuity but also threatens meritocracy. Because appointments may put loyalty ahead of institutional needs, political meddling makes succession planning even more difficult (Zondi, 2021). Similarly, findings from governance audits conducted by the Auditor-General of South Africa (AGSA, 2023) consistently highlight weaknesses in oversight structures, particularly at senior management levels. These audits reveal recurring failures in adherence to policy directives, incomplete record-keeping, and insufficient follow-up on investigations of senior officials. AGSA (2023) concludes that such failures are not isolated but indicative of systemic weaknesses in the enforcement of accountability and institutional resilience. This indicates that leadership instability contributes directly to institutional fragility, as oversight lapses accumulate during periods of managerial transition. Employees are further demoralized by leadership turnover, according to the Public Service Commission (PSC, 2022). Junior employees are left to handle incomplete projects or defend contentious decisions they were not involved in making when senior officials leave without being held accountable. Because workers believe that senior officials' wrongdoing or poor management frequently goes unpunished, this environment encourages low morale and disengagement. Additionally, it fosters a short-termist culture in which managers prioritize short-term profits over long-term institutional development because they know they might leave the system soon.

Additional perspective is provided by international evidence. Without institutional protections, Van der Wal and De Graaf (2021) contend that leadership changes in European public services frequently result in "policy discontinuity," where reforms are shelved or undone after a change in leadership. Liu and Chen (2022) draw attention to comparable dangers in East Asia, where a lack of succession planning has resulted in weakened accountability and stalled reforms. These observations are highly relevant to the South African setting, where weak accountability frameworks increase the dangers of changing leaders. Additionally, current governance discussions emphasize that maintaining reform initiatives like the professionalization of the public service and the digital transformation of service delivery depends on leadership continuity (Mafunisa, 2023). Without stable and accountable leadership, these reforms risk stagnating or being inconsistently implemented across departments. This demonstrates that leadership transitions do not merely affect managerial continuity but also shape the broader trajectory of governance modernization. In summary, leadership transitions in the South African public service represent a critical governance challenge. The loss of institutional memory, weak succession planning, political interference in appointments, and the lack of structured handover processes collectively undermine accountability and resilience. The persistent weaknesses highlighted by AGSA (2023) illustrate that leadership turnover is not an isolated personnel issue but a systemic vulnerability with wide-reaching implications for governance and service delivery. Addressing these challenges requires institutionalizing succession planning, strengthening oversight, and embedding accountability mechanisms that remain effective regardless of leadership changes. Without such reforms, leadership transitions will continue to disrupt continuity, weaken accountability, and erode public trust in government institutions.

2.4 "Exit Before Accountability" Risks in Global Literature

The phenomenon known as "exit before accountability," a governance risk in which senior officials purposefully retire, resign, or otherwise leave their positions before being held accountable for dubious choices or misconduct, has drawn more attention from international scholarship outside of the South African context. Late-career public managers in a variety of jurisdictions frequently pursue financially or politically driven, short-term projects with little regard for long-term institutional repercussions, as Rahman and Naz (2021) point out. The fundamental idea is that retirement or impending departure offers some degree of immunity from criticism or penalties. These managers are motivated to put personal or political gains ahead of organizational or public interests in settings where post-retirement accountability is either non-existent or very weak. This practice has profound implications for institutional culture and governance. When senior officials evade accountability through strategic exit, it normalizes impunity and signals to junior staff that misconduct carries little consequence. Over time, this corrodes institutional discipline and weakens the ethical foundations of public service organizations (Gustafsson & Pierre, 2021). Furthermore, it entrenches a culture of short-termism, where immediate personal benefits or political expediency take precedence over long-term public value.

Studies conducted worldwide highlight how these actions undermine public trust, jeopardize corporate culture, and fuel systemic inefficiencies. For instance, uncontrolled retirement patterns frequently weakened continuity in reform processes, leaving successor managers to handle unfinished or badly managed projects, according to Liu and Chen's (2022) analysis of East Asian bureaucracies. In a similar vein, Van der Wal and De Graaf (2021), who studied public administrations in Europe, showed that leadership changes without accountability reviews led to "policy discontinuity," in which reforms were dropped or undone without a clear institutional justification. Both cases demonstrate how leaving without taking responsibility damages institutional resilience and reform sustainability in addition to affecting organizational memory. The financial and operational spheres of governance are also susceptible to the dangers of "exit before accountability." Late-career managers have been linked to dubious procurement procedures, hastily awarded infrastructure contracts, and politically driven hiring decisions made just before retirement in nations with inadequate oversight mechanisms (Bach & Wegrich, 2022). These choices become ingrained liabilities for succeeding administrations in the absence of procedures to review or audit them after retirement, which frequently leads to legal issues, monetary losses, or stalled projects. The experience of South Africa, where Auditor-General reports show persistent issues with unfinished investigations after implicated officials leave office, is consistent with this pattern (AGSA, 2023).International best practice suggests that these risks can be mitigated through post-retirement accountability mechanisms. For instance, Rahman and Naz (2021) propose the use of post-retirement audits and delayed pension approvals for officials implicated in unresolved misconduct cases. In several OECD countries, mechanisms exist that enable accountability bodies to continue investigations and impose sanctions even after officials retire (Organisation for Economic Co-operation and Development [OECD], 2021). Such measures not only deter strategic exits but also reinforce the principle that accountability is tied to actions rather than tenure.

Another important factor in reducing exit-related risks is institutionalized succession planning. To facilitate knowledge transfer and ensuring leadership continuity, proactive succession plans lessen the disruptive effects of unplanned or well-timed departures (Boin et al., 2022). Organizations can preserve institutional memory and strengthen accountability by incorporating accountability checks into these transitions, such as mandating formalized handover reports or retrospective reviews of decisions made by departing officials. "Exit before accountability" is positioned within discussions of legitimacy and public trust in the larger governance literature. The credibility of governance systems is weakened when senior officials depart without investigation because citizens expect public institutions to be consistent, honest, and accountable (Haque, 2020). In democratic states, this phenomenon is particularly damaging, as it contradicts the principles of transparency and accountability that are central to the social contract between government and society. Once public trust is eroded, it is difficult to restore, and service delivery outcomes inevitably suffer. Global scholarship demonstrates that "exit before accountability" is not merely a personnel management issue but a structural governance challenge with far-reaching consequences. It weakens institutional discipline, compromises reform continuity, and erodes public trust. While South Africa provides a striking case, the problem is widespread across both developed and developing contexts. The evidence suggests that robust mechanisms, such as post-retirement audits, delayed pension approvals for implicated officials, and institutionalized succession planning, are critical to mitigating these risks. Embedding such safeguards reinforces accountability, ensures continuity, and protects the long-term integrity of public institutions.

2.5 Current Developments and Institutional Pressures

There is a conflict between the need to renew leadership and the possibility of undermining institutional capacity in South Africa's public service today. Changes in the population highlight this conflict. About 27% of public employees are between the ages of 31 and 35, according to a June 2025 media statement from Parliament's Public Service Committee, indicating that the number of younger professionals joining the field is increasing (Parliament of South Africa, 2025). However, financial limitations have made it extremely difficult for the state to hire these experts for long-term positions, which has slowed down the process of generational renewal. In response, the Public Service Commission (PSC) and the Department of Public Service and Administration (DPSA) are currently developing a voluntary early retirement policy designed to open senior posts for younger employees (Parliament of South Africa, 2025). While well-intentioned, this initiative has attracted significant criticism from organized labour. The South African Federation of Trade Unions (SAFTU) has argued that such a policy threatens service delivery by accelerating the departure of experienced personnel in already under-resourced sectors. Their concerns are supported by vacancy data: the Department of Home Affairs operates with a 37 percent vacancy rate, while the health sector has more than 40,000 unfilled posts and the South African Police Service faces a shortfall of approximately 60,000 officers (SAFTU, 2025). From this perspective, early retirement could deepen existing capacity gaps, undermining both service delivery and institutional stability.

The tension reflects broader institutional pressures faced by the public service. On one hand, there is a pressing demand for generational renewal, knowledge transfer, and the integration of younger professionals who bring digital literacy and innovative perspectives. On the other, there remains an acute reliance on seasoned managers and technical experts whose departure could expose structural weaknesses in already fragile service-delivery chains. The debate illustrates the competing imperatives of efficiency, equity, and sustainability in public service reform. However, different industries take different approaches to early retirement. An example of a more methodical and planned transition strategy is the State Security Agency (SSA). Along with its early retirement program, the SSA has upskilled mid-level employees and ensured continuity of critical functions through targeted training initiatives and a thorough skills audit, which has resulted in 99.5 percent compliance (SSA, 2025). By creating independent disciplinary panels to handle accountability risks during leadership transitions, the agency has further reinforced governance frameworks. Early retirement and formal succession planning together represent a proactive approach to striking a balance between institutional continuity and workforce renewal. Taken together, these developments reveal the dual nature of institutional pressures in the South African public service. Without adequate planning, early retirement schemes may function as "exit before accountability" mechanisms, allowing senior managers to leave without scrutiny while simultaneously straining service delivery capacity. Yet when coupled with robust succession planning, training pipelines, and accountability safeguards, as seen in the SSA, these initiatives can create opportunities for renewal without destabilizing institutions. The key challenge lies in ensuring that policies aimed at workforce transformation are integrated with accountability frameworks and operational resilience measures.

2.6 Gaps in the South African Context

There is still a dearth of specialized research on the South African context, despite the expanding international corpus of literature on "exit before accountability." Without specifically examining the temporal dimension of accountability as it relates to retirement, a large portion of the body of existing scholarship focuses on corruption, political meddling, or service delivery shortcomings in isolation. This omission is important because oversight procedures are directly impacted by the timing of managerial departures. Senior managers can frequently retire before investigations, audits, or disciplinary actions are completed, according to the Public Service Commission (PSC, 2022). In actuality, this opens a governance gap that allows officials to avoid personal responsibility while still making choices that have long-term institutional repercussions. A related gap lies in the insufficient alignment between legal frameworks and managerial exit processes. Statutes such as the Public Finance Management Act (PFMA) and the Public Service Act (PSA) provide mechanisms for oversight, yet they are not explicitly designed to account for the risks posed by retirement or strategic exits (Cloete & Ajam, 2022). The absence of post-retirement accountability measures, such as mandatory completion of disciplinary inquiries prior to pension approval, weakens enforcement and erodes public trust.

Another area of concern is succession planning. Since it maintains organizational memory, guarantees operational continuity, and instils accountability across management levels, effective succession planning is widely acknowledged as a fundamental component of institutional resilience (Nkuna, 2023). Nonetheless, research indicates that succession planning in South Africa is frequently reactive, ad hoc, and politically influenced (Cloete & Ajam, 2022). Junior employees are usually left to bear the consequences of decisions made by their predecessors without the authority, resources, or background knowledge to handle inherited challenges, rather than a purposeful pipeline of managers who are ready to take over. The perceived legitimacy of governance structures and institutional credibility are both weakened by this reactive approach. The gap in the South African literature, therefore, is twofold. First, there is a lack of systematic research linking managerial exits to accountability failures. Second, the institutional practices of succession planning and oversight have not been rigorously examined in relation to retirement timing. Addressing these gaps is essential for developing a more holistic understanding of governance vulnerabilities in South Africa's public service, particularly as it grapples with high vacancy rates, leadership renewal pressures, and ongoing challenges in public trust.

2.7 Researchers's Interpretation

It is evident from the reviewed literature that senior managers who are nearing retirement represent a particular governance risk in the South African public sector. Nkuna (2023) highlights the institutional disruptions that accompany leadership transitions, while Cloete and Ajam (2022) and Madumo (2022) highlight the lack of enforcement mechanisms and the cultural tolerance of impunity. However, this study identifies the intersection of accountability avoidance and retirement timing as a distinct structural vulnerability. Exit-before-accountability practices carry a temporal and strategic risk, in contrast to more general forms of corruption or inefficiency. Senior managers can frequently schedule their exits to avoid criticism while allowing junior officials to carry out controversial or dangerous policy decisions. This interpretation suggests that South Africa's accountability challenge is not merely a matter of enforcement deficits but a compounded problem arising from three interconnected weaknesses: inconsistent enforcement of statutory frameworks, inadequate succession planning, and the absence of post-retirement accountability mechanisms. Together, these conditions create an institutional environment in which governance failures are effectively normalized at senior levels. It is implied that, absent explicit consideration of the temporal dynamics of retirement, reforms limited to fortifying current oversight frameworks will continue to be inadequate. To close this accountability gap, specific actions are required, including the implementation of post-retirement disciplinary reviews, conditional pension approvals pending the conclusion of investigations, and structured succession planning. This study adds to previous research by emphasizing the temporal dimension of accountability and offers a framework for comprehending how retirement practices can compromise governance continuity, erode public trust, and compromise institutional integrity.

3.Theoretical Framework

This study is anchored in two complementary theoretical frameworks: Organisational Discipline Theory and New Public Management (NPM) Theory, which together provide a robust lens for analysing accountability gaps associated with senior managers nearing retirement.

Organisational Discipline Theory emphasizes the role of formal rules, compliance mechanisms, and sanctions in maintaining order and accountability within institutions (Botha, 2022; Cloete & Ajam, 2022). According to the theory, companies use well-defined disciplinary procedures to make sure that workers follow rules and that infractions are dealt with with corrective action. This framework is especially pertinent to the South African public service when analyzing how senior managers who are nearing retirement might take advantage of weaknesses in disciplinary procedures to avoid accountability for contentious or risky choices. This study can critically evaluate how structural flaws, like the incapacity to hold officials accountable after they retire, lead to governance gaps by comprehending the institutional mechanisms meant to enforce compliance.

New Public Management (NPM) Theory, on the other hand, emphasizes efficiency, performance, and results-oriented management in public institutions (Pollitt, 2020; Madumo, 2022). NPM encourages public managers to make choices that maximize organizational performance while still being accountable for results. It does this by promoting managerial discretion within an accountability framework. The concepts of managerial autonomy and accountability clash when senior managers who are close to retirement retain decision-making power but can evade scrutiny by leaving the company. NPM offers a theoretical framework for examining how this conflict compromises public trust, institutional integrity, and effective governance.

When combined, these frameworks enable a thorough investigation of accountability in the public sector of South Africa. While NPM emphasizes the real-world effects of managerial discretion and performance pressures, Organizational Discipline Theory sheds light on the procedural and structural aspects of accountability. By combining these viewpoints, the research can critically analyse how authority delegation, retirement timing, and lax enforcement combine to create systemic governance risks, providing guidance for institutional strengthening and policy changes.

4.Methodology

The governance risks posed by senior managers in the South African public service who are approaching retirement are investigated in this study using a qualitative document analysis methodology. Because it enables a thorough grasp of institutional practices, accountability frameworks, and retirement-related governance dynamics without direct interaction with human participants, document analysis is especially well-suited for this research (Bowen, 2009; Rapley, 2023). The approach provides insights into the relationships, themes, and patterns that support governance frameworks and decision-making procedures, making it ideal for examining intricate administrative and policy phenomena.

4.1 Data Sources

To guarantee thorough coverage and triangulation, the study uses a variety of secondary data categories. Official government reports, policy frameworks, and legislative documents like the Public Service Act, Public Finance Management Act, and Auditor-General reports from the previous five years are examples of primary sources (AGSA, 2023; PSC, 2022). These records offer reliable proof of accountability frameworks, disciplinary procedures, and retirement policies. Peer-reviewed academic literature on public administration, governance, leadership transitions, and accountability in South Africa and similar jurisdictions, published between 2021 and 2025, makes up secondary sources (Cloete & Ajam, 2022; Nkuna, 2023; Rahman & Naz, 2021).

4.2 Data Analysis

Data analysis followed a thematic and critical interpretive approach, which is well-suited for examining governance processes and accountability frameworks (Nowell et al., 2022). Documents were systematically reviewed to identify recurring themes related to accountability gaps, decision-making authority, retirement timing, and governance risks. Coding was performed iteratively, with key concepts categorized into major themes such as institutional loopholes, delegated responsibility, leadership transitions, and post-retirement accountability challenges. Triangulation across different document types ensured validity and credibility of findings. Patterns identified in statutory frameworks such as the Public Finance Management Act (PFMA) and Public Service Act (PSA) were corroborated with insights from the Auditor-General’s reports (AGSA, 2023) and peer-reviewed scholarship (Cloete & Ajam, 2022; Nkuna, 2023). This methodological integration allowed for the identification of structural vulnerabilities within South Africa’s accountability system, particularly concerning the strategic timing of managerial exits.

4.3 Rigor and Reliability

To compare results from several sources, such as government reports, peer-reviewed journals, and policy documents, the study used methodological triangulation to increase rigor. An understanding of how procedural and structural mechanisms combine to produce accountability gaps was made easier by critical interpretive analysis, especially when senior managers purposefully delay their retirement to avoid supervision (Madumo, 2022; Rahman & Naz, 2021). Recent international viewpoints that stress the significance of post-retirement accountability in averting governance failures were also cited in the study (Liu & Chen, 2022; Van der Wal & De Graaf, 2021). By placing South Africa's problems in a larger global framework, incorporating these viewpoints improved dependability. The use of secondary data further mitigates ethical risks, as the study does not involve human subjects, thereby obviating the need for formal ethical clearance. By integrating thematic rigor with critical interpretive insights, the analysis provides a credible and nuanced understanding of accountability vulnerabilities within the South African public service.

4.4 Limitations

While document analysis provides rich insights into governance structures, it is limited by the availability and completeness of documents. Some policy documents may not fully capture informal practices, and publicly available audits may omit sensitive cases. Nevertheless, the combination of multiple sources and recent literature ensures a comprehensive and credible analysis of the governance risks associated with senior managers nearing retirement.

5.Results

The study identifies three primary governance risks associated with senior managers nearing retirement in the South African public service: accountability gaps, delegated liability, and institutional instability. These findings emerge from the systematic qualitative document analysis of government reports, policy documents, Auditor-General findings, and recent peer-reviewed literature. Each theme is explored in detail below, highlighting the mechanisms through which senior managers' retirement timing contributes to governance vulnerabilities.

5.1. Accountability Gaps

One of the most notable conclusions is that senior managers usually leave their positions before investigations, performance reviews, or disciplinary actions are completed. A structural weakness in the governance system is produced by this practice, which is frequently referred to as "exit-before-accountability" (Rahman & Naz, 2021). Several high-profile cases of misconduct or administrative failures have not been resolved because the senior officials involved have retired, according to a qualitative analysis of Public Service Commission (PSC) documentation and Auditor-General reports (AGSA, 2023; PSC, 2022).). Cloete and Ajam (2022) note that South Africa's public service accountability mechanisms are largely reactive, designed to address malfeasance only after it has been identified. The problem arises when these mechanisms are temporally misaligned with managerial tenure. When senior managers retire before investigations conclude, disciplinary sanctions cannot be effectively applied, and corrective measures are delayed or nullified. Madumo (2022) corroborates this view, emphasizing that the lack of post-retirement accountability undermines both institutional integrity and public confidence. Furthermore, there aren't many provisions for post-retirement accountability in the Public Service Act and the Public Finance Management Act, among other legislative frameworks. Although these frameworks offer procedures for reporting requirements, disciplinary actions, and internal audits, they are not specifically made to last past the implicated manager's official term (PSC, 2022). A persistent accountability deficit results from this structural gap, which enables senior managers to use retirement as a shield from scrutiny. From the researchers's perspective, this gap is not merely procedural but strategic. Senior managers, aware of the limitations of accountability frameworks, may intentionally defer controversial or high-risk decisions to a period preceding retirement, thereby evading responsibility. This temporal manipulation constitutes a governance risk unique to late-career officials and underscores the need for institutional reforms that incorporate post-retirement accountability mechanisms.

5.2. Delegated Liability

The second key risk identified is the delegation of operational and administrative responsibility to junior and middle managers, often for directives that carry significant ethical, legal, or procedural risks. This practice, referred to here as "delegated liability," arises when senior managers retain decision-making authority but instruct subordinates to implement policies or actions that may be controversial or legally questionable (Nkuna, 2023). The document analysis shows that junior managers are often placed in a position where they must execute instructions without full discretion or capacity to challenge them. This scenario exposes them to scrutiny and potential disciplinary action if the actions are later deemed inappropriate or in violation of policy (AGSA, 2023). Cloete and Ajam (2022) argue that such delegation reflects a broader power asymmetry in the public service, where hierarchical authority is concentrated at senior levels and accountability mechanisms are weakly enforced downward. International literature highlights similar patterns, indicating that late-career managers may exploit hierarchical structures to transfer risk to subordinates (Liu & Chen, 2022; Van der Wal & De Graaf, 2021). In contexts where retirement shields senior officials from post-tenure consequences, junior staff effectively absorb the accountability burden. From the researchers's perspective, this risk extends beyond immediate administrative implications. Delegated liability undermines morale, fosters risk-averse behaviour among middle managers, and perpetuates a culture where ethical and procedural diligence is compromised due to fear of personal repercussions. Consequently, operational efficiency and policy implementation are adversely affected.

5.3. Institutional Instability

The third major governance risk is institutional instability arising from the sudden exit of senior managers. Leadership transitions, particularly those triggered by retirement, disrupt continuity in policy implementation, weaken oversight, and erode institutional memory (Nkuna, 2023). The document analysis demonstrates that many strategic projects and departmental initiatives in South Africa's public service face delays or interruptions when senior managers depart, particularly if succession planning is inadequate. According to AGSA reports, organizations that lack formal mentorship programs or strong handover procedures for new managers frequently suffer from oversight, reporting, and decision-making failures (AGSA, 2023). The absence of standardized practices for knowledge transfer and post-retirement accountability, according to Madumo (2022), exacerbates this instability and creates systemic vulnerabilities that could last for several fiscal cycles. According to the researchers, a lack of accountability both causes and results in institutional instability. The governance void created when senior managers leave before their choices can be reviewed or changed erodes oversight procedures, damages institutional credibility, and erodes public confidence in the public sector.

5.4 Compounding Factors

The three risks, accountability gaps, delegated liability, and institutional instability, are further exacerbated by weak enforcement of existing accountability frameworks and inadequate succession planning. The PSC (2022) notes that public institutions often lack mechanisms to ensure that disciplinary processes continue post-retirement or that decision-making authority is effectively transferred without loss of oversight. Similarly, Cloete and Ajam (2022) highlight the structural misalignment between managerial tenure, retirement policies, and enforcement mechanisms, which allows senior managers to strategically time their departure to minimize personal accountability.

5.5 Researchers's Synthesis

According to the results, senior managers who are approaching retirement represent a unique governance risk profile that is defined by disruption of institutional continuity, risk transfer to subordinates, and temporal exploitation of accountability gaps. The researchers believes that in order to mitigate these risks, stronger enforcement measures are necessary, but so are structural changes that incorporate proactive succession planning, post-retirement accountability, and open delegation procedures. The South African public service can only reduce the increased governance risks linked to late-career managerial behavior by implementing such comprehensive reforms.

6. Discussion

The study's conclusions support and add to the body of knowledge regarding governance flaws in the South African public sector. Institutional integrity is threatened by systemic problems like political meddling, leadership changes, and lax enforcement of accountability frameworks, as noted in earlier research (Madumo, 2022; Nkuna, 2023; Cloete & Ajam, 2022). Nevertheless, this study particularly highlights retirement as a tactical weakness that senior managers can use to avoid scrutiny, a factor that was mostly missing from earlier studies. The study adds a nuanced understanding of how governance risks are created not only by corruption or inefficiency but also by the interaction of retirement timing with institutional weaknesses by emphasizing the temporal aspect of accountability. The results indicate that retirement is not a neutral administrative milestone but can be leveraged by senior officials to avoid accountability for controversial or high-risk decisions. This insight resonates with the principles of Organisational Discipline Theory, which emphasizes that institutional rules, compliance, and sanctions are critical for enforcing accountability (Botha, 2022). When retirement allows managers to exit before disciplinary or investigative processes are concluded, the efficacy of formal disciplinary structures is severely compromised. The temporal gap introduced by early or strategic retirement effectively nullifies the intended enforcement mechanisms, creating structural accountability gaps. From the researchers's perspective, this finding underscores that organizational discipline cannot be fully realized without mechanisms that extend oversight beyond active service.

The findings also cast doubt on the tenets of the New Public Management (NPM) Theory, which promotes accountability, efficiency, and results-driven management in the public sector (Pollitt, 2020; Madumo, 2022). NPM makes the assumption that managerial authority and accountability are directly aligned. However, a conflict between managerial discretion and accountability arises when senior managers who are close to retirement maintain decision-making authority while being protected from post-tenure repercussions. The public's confidence in the honesty and dependability of institutional procedures is weakened, accountability burdens are transferred to junior and middle managers, and short-term or self-serving decision-making is encouraged (Rahman & Naz, 2021; Van der Wal & De Graaf, 2021). The study also illuminates the phenomenon of delegated liability; whereby junior and middle managers are compelled to implement controversial directives while senior officials retire unscathed. This practice not only exposes subordinates to scrutiny but also fosters risk-averse behaviour, reducing operational efficiency and stifling innovation. From a theoretical perspective, delegated liability exemplifies a misalignment between organizational discipline and managerial discretion, demonstrating how hierarchical authority, if coupled with inadequate enforcement, exacerbates governance vulnerabilities. This aligns with international literature showing that late-career public officials often exploit structural gaps to minimize personal accountability, transferring risk to subordinate levels (Liu & Chen, 2022; Rahman & Naz, 2021).

The study also identified institutional instability as a significant dimension. Senior managers' abrupt departures damage oversight systems, break continuity, and erode institutional memory (Nkuna, 2023). The results imply that this instability is exacerbated when accountability structures are not in line with managerial tenure and is not just a result of retirement. Institutions risk strategic project disruptions, reporting errors, and policy implementation delays in the absence of effective succession planning and formal handover procedures. According to the researchers, this emphasizes how institutional resilience, enforcement strategies, and retirement timing are all interdependent. It also emphasizes how tenure, authority, and oversight interact structurally to cause governance failures in South Africa, which are frequently systemic rather than individual.The implications of these findings are profound. Practically, the results indicate that South African public institutions must strengthen oversight mechanisms to extend beyond active service. This could include post-retirement audits, delayed pension approvals in cases of pending investigations, or legally mandated post-retirement accountability reviews. Such measures would close the loophole currently exploited by senior managers and reinforce the integrity of institutional processes. Strengthening succession planning and institutional memory systems is also critical to mitigate risks associated with sudden departures and delegated liability (AGSA, 2023; PSC, 2022).

According to the study's theoretical framework, current accountability models need to take retirement and other temporal factors into consideration. Conventional frameworks, such as organizational discipline models and NPM, frequently make the assumption that accountability is limited to active service. The results show that in situations where retirement can be planned to evade scrutiny, this assumption is insufficient. A more thorough lens for comprehending institutional vulnerabilities and governance risks is provided by incorporating temporal considerations into accountability frameworks. Additionally, the study adds to an expanding corpus of research highlighting the necessity of context-sensitive public sector governance models. South Africa has special vulnerabilities due to a combination of historical, political, and structural factors, especially at the senior management level. Recognizing retirement as a governance risk expands the analytical scope of public administration research and provides a foundation for targeted reforms that enhance institutional accountability, resilience, and public trust. In conclusion, the study highlights that senior managers nearing retirement represent a distinct governance risk. By strategically leveraging retirement timing, they can bypass accountability, delegate liability to subordinates, and contribute to institutional instability. Addressing these risks requires both structural reforms, such as post-retirement accountability mechanisms and robust succession planning, and theoretical refinements to models of public sector governance that integrate temporal and hierarchical dimensions. Such measures are essential to safeguard institutional integrity, ensure effective oversight, and restore confidence in South Africa's public service.

7. Recommendations

Based on the findings and discussion, this study proposes several recommendations aimed at mitigating governance risks associated with senior managers nearing retirement in the South African public service. These recommendations are informed by both the empirical evidence from government documents, Auditor-General reports, and recent scholarship, as well as the theoretical perspectives provided by Organisational Discipline Theory and New Public Management (NPM).

7.1 Extend Accountability Mechanisms Beyond Retirement

The study highlights that one of the primary governance risks in the South African public service arises when senior managers retire before investigations, audits, or disciplinary processes are finalized, creating significant accountability gaps (Rahman & Naz, 2021; Cloete & Ajam, 2022). This temporal loophole enables officials to avoid scrutiny for decisions made in their final years of service, thereby undermining institutional integrity, public trust, and governance continuity. Policy changes should include procedures that specifically broaden accountability beyond active service in order to address this issue. Post-retirement reviews are one such strategy, in which oversight organizations, such as the Public Service Commission, Auditor-General, and pertinent disciplinary committees, retain the power to assess the operational conduct, financial transactions, and decisions made by retiring officials. When the public interest has been jeopardized, these reviews ought to be able to suggest corrective actions, initiate the recovery of irregular expenditures, or impose administrative or financial sanctions (AGSA, 2023). International research shows how well these mechanisms work to strengthen the integrity of governance. According to Liu and Chen (2022), jurisdictions that have formalized post-retirement audits are better equipped to discourage senior managers who are about to leave from acting opportunistically or risk-aversely. In a similar vein, Van der Wal and De Graaf (2021) stress that post-tenure accountability lessens the motivation for "short-termist" choices driven by political or personal gain. Similar policies could be put in place in South Africa to prevent retirement from being strategically used as a way to avoid accountability while preserving the procedural equity of pension and benefit plans. Furthermore, institutional resilience is strengthened when succession planning and post-retirement accountability are combined. By ensuring that junior managers inherit a transparent record of previous decisions and any unresolved issues, the public service can maintain operational continuity while safeguarding ethical and legal compliance (Nkuna, 2023; Madumo, 2022). Policy reforms could also mandate that certain critical decisions, such as large procurement contracts, budget reallocations, or high-risk operational directives, undergo formal review prior to retirement clearance. In conclusion, extending accountability mechanisms beyond retirement is essential for closing a systemic loophole in South Africa's public service. Post-retirement reviews, coupled with enforceable corrective measures, provide a proactive strategy to uphold ethical governance, preserve institutional memory, and strengthen public confidence in the integrity of administrative processes.

7.2 Strengthen Succession Planning

It has been repeatedly demonstrated that the abrupt or planned departure of senior managers from the public sector impairs oversight, erodes institutional memory, and disrupts organizational continuity (Nkuna, 2023; Madumo, 2022). Junior managers and operational teams are frequently left to handle important policy or operational decisions without the necessary expertise, authority, or context when leadership changes take place without sufficient planning. Because unresolved problems and unmonitored decisions may accumulate over time, this not only reduces efficiency but also exposes governance structures to procedural and ethical risks. Robust succession planning is therefore essential to safeguard institutional continuity and accountability. Such planning should be proactive, beginning well before senior managers reach retirement age or transition out of their positions. Identification of high-potential employees for leadership roles, alongside clear competency frameworks, allows organizations to develop a pipeline of capable successors who are prepared to assume responsibilities seamlessly (Mahloko, 2022; Manzini & Malatjie, 2023). Succession planning should also include structured knowledge transfer mechanisms, such as formal handover reports, documentation of ongoing projects, and codified operational procedures, to ensure continuity in strategic initiatives. Another way to preserve institutional memory and supervision is through mentoring programs. Organizations can promote uniform decision-making procedures and strengthen accountability standards by matching new managers with seasoned executives before they retire. This allows for the transfer of both technical and ethical knowledge (Mafunisa, 2023). To manage high-risk or high-impact projects during leadership turnover, transitional committees or cross-functional oversight teams may also be formed. This will guarantee that crucial operations are kept under observation and that errors are kept to a minimum. Strengthening succession planning is not only a measure of operational efficiency but also a safeguard for accountability. Well-prepared leadership pipelines maintain the integrity of oversight structures, reduce the risk of "exit before accountability" practices, and support organizational resilience in the face of turnover. By embedding succession planning as a core governance practice, public service institutions can better preserve institutional knowledge, ensure continuity of service delivery, and reinforce public confidence in administrative leadership.

7.3 Enhance Transparency and Collective Accountability

In public service organizations, delegated liability has become a significant governance risk, especially when middle and junior managers are given high-stakes instructions but are disproportionately responsible for the results. Because operational failures are frequently ascribed to lower-level employees while senior managers' strategic choices are not sufficiently examined, this misalignment of responsibilities compromises both organizational discipline and public trust (Nkuna, 2023; Madumo, 2022). Decision-making procedures should be codified to include structures for collective accountability in order to reduce this risk. This method necessitates that important decisions, particularly those involving risks to finances, operations, or policy, be recorded, examined, and unanimously approved by a number of senior officials or designated oversight committees. By institutionalizing checks and balances within decision-making pathways, the public service can distribute responsibility more equitably across management layers, thereby reducing the likelihood of scapegoating and ensuring that accountability aligns with authority (Liu & Chen, 2022; Cloete & Ajam, 2022). Mechanisms for transparency can improve group accountability even more. For example, formal meeting minutes, audit trails, and structured decision logs produce verifiable documentation of discussions and decisions. By making internal reviews, external audits, and post-retirement evaluations easier, these actions strengthen organizational memory and procedural integrity. According to international research, companies that implement transparent, multi-level decision frameworks are better equipped to prevent late-career managers from acting opportunistically or short-termistically and to preserve policy continuity (Van der Wal & De Graaf, 2021; Rahman & Naz, 2021).Enhancing transparency and collective accountability also aligns with New Public Management (NPM) principles, which emphasize efficiency, responsibility, and performance measurement within public institutions (Pollitt, 2020). By embedding accountability within collaborative decision-making processes, public organizations can uphold operational efficiency while safeguarding ethical governance standards. Moreover, collective accountability structures provide a platform for mentorship and knowledge transfer, as junior managers can observe and participate in deliberative processes with senior officials, reducing risks associated with sudden leadership transitions (Mahloko, 2022; Manzini & Malatjie, 2023). Enhancing transparency and establishing collective accountability are essential strategies for mitigating delegated liability, reinforcing organizational discipline, and ensuring that responsibility is fairly aligned with authority. By adopting these practices, public service institutions can strengthen governance structures, preserve institutional memory, and uphold both ethical and performance standards in line with contemporary public administration reforms.

7.4 Amend Disciplinary Frameworks

There is a major accountability gap in the South African public service because the current disciplinary frameworks are narrow in scope and frequently end when an official retires (PSC, 2022). This restriction enables senior managers to carefully consider when to retire in order to avoid being held accountable for choices or actions made while they were employed. These flaws damage the public's trust in governance as well as the legitimacy of oversight organizations, especially when risky or morally dubious decisions go unchecked. Legislative changes are required to allow investigations, disciplinary actions, and sanctions to continue after the active service period in order to reduce these risks. Laws could stipulate that being retired does not absolve one of responsibility for deeds committed while in office. For instance, mechanisms such as suspension of retirement benefits pending the conclusion of investigations, mandatory financial restitution for irregular expenditures, or public disclosure of findings in cases of proven misconduct can be introduced (AGSA, 2023; Cloete & Ajam, 2022). These measures would not only deter officials from exploiting retirement as a shield but also reinforce the principle that accountability is tied to actions rather than tenure. Post-retirement disciplinary actions are effective in encouraging responsible leadership, according to international evidence. Research from public administrations in Europe and East Asia shows that when post-tenure accountability is upheld, late-career managers are less likely to make high-risk or short-termist decisions, and institutional memory is better preserved (Liu & Chen, 2022; Van der Wal & De Graaf, 2021). Additionally, by incorporating post-retirement accountability into disciplinary frameworks, organizational culture, ethical standards, and operational integrity are maintained even during times of leadership transition, complementing succession planning and group decision-making processes (Nkuna, 2023; Madumo, 2022). Amending disciplinary frameworks in this way represents a structural solution to the "exit-before-accountability" problem. By extending the reach of oversight institutions beyond retirement, public service departments can deter strategic early exits, promote adherence to institutional norms, and enhance overall governance performance. Such reforms also signal to citizens and civil society that public officials remain answerable for their actions, reinforcing trust in public institutions and the rule of law.

7.5 Promote a Culture of Accountability

The study emphasizes that fostering an accountable culture at all levels of the public service is just as important for sustainable governance and institutional integrity as implementing legislative or procedural changes. Formal mechanisms like audits, disciplinary procedures, and post-retirement reviews are necessary, but they won't be enough if organizational norms reward opportunistic behaviour or allow impunity (Madumo, 2022; Cloete & Ajam, 2022). Formal compliance and normative governance standards are reinforced when public institutions have a strong culture of accountability that incorporates ethical leadership, transparency, and responsibility into their daily operations and decision-making procedures. Public institutions should carry out ongoing capacity-building programs, such as training courses on moral leadership, anti-corruption techniques, and responsible financial and operational management, in order to foster such a culture. These programs should be mandatory for all management levels, emphasizing the alignment of individual discretion with public service objectives and societal expectations (Nkuna, 2023; Mahloko, 2022). Furthermore, performance evaluation systems can be adapted to reward ethical decision-making, collaboration, and adherence to accountability norms, thus embedding incentives for responsible conduct within the institutional framework. The establishment of open reporting channels, easily accessible whistleblower procedures, and inclusive decision-making procedures should also be the main goals of institutional reforms. Organizations that consistently incorporate ethical practices into their daily operations are less vulnerable to governance failures, more resilient to leadership changes, and better equipped to continue operations even when senior officials leave (Liu & Chen, 2022; Van der Wal & De Graaf, 2021). Public service departments increase the efficacy of legislative and procedural reforms by integrating accountability into organizational culture, which lowers the possibility of impunity and misaligned managerial discretion. Ultimately, fostering a culture of accountability is not a one-off initiative but a continuous process that requires institutional commitment, leadership example, and reinforcement through policies and practices. When ethical norms, professional values, and transparent decision-making are internalized across all levels, public institutions can strengthen governance integrity, improve service delivery, and maintain public trust even in the face of leadership transitions and systemic challenges.

7.6 Researchers's Perspective

According to the researchers, the suggested recommendations represent a thorough and coordinated strategy for resolving the compounded governance risks found in this investigation. In the South African public service, senior managers who are approaching retirement pose a clear structural vulnerability, especially when lax enforcement, inadequate succession planning, and a lack of post-retirement accountability combine to provide opportunities for responsibility avoidance (Cloete & Ajam, 2022; Rahman & Naz, 2021). By addressing these vulnerabilities directly, the five-pronged framework, which includes post-retirement accountability, structured succession planning, collective responsibility, disciplinary reforms, and the development of an accountable culture, makes governance failures less likely to happen and more likely to be addressed when they do. Post-retirement accountability reforms close the loophole that allows senior managers to retire before investigations or audits are finalized, thereby extending the reach of oversight institutions and preserving institutional memory (AGSA, 2023; Liu & Chen, 2022). Structured succession planning ensures that leadership transitions are proactive and managed, with knowledge transfer, mentorship, and preparatory measures in place to safeguard operational continuity (Nkuna, 2023; Mahloko, 2022). Enhancing transparency and collective accountability distributes responsibility equitably, mitigates delegated liability, and reinforces ethical decision-making across all levels of management (Van der Wal & De Graaf, 2021; Cloete & Ajam, 2022). Discipline reforms that reinforce adherence to institutional norms and act as a deterrent against strategic early exits include the extension of investigative powers and sanctions beyond retirement (PSC, 2022). Lastly, fostering an accountability culture guarantees that formal procedures are ingrained in organizational values, strengthening moral leadership, openness, and accountability in daily operations (Madumo, 2022; Nkuna, 2003). By placing a strong emphasis on effective public service delivery, performance accountability, and responsible delegation, these actions taken together are consistent with the principles of New Public Management (NPM) (Pollitt, 2020). They must be put into practice in order to address structural vulnerabilities, restore public confidence, maintain institutional integrity, and advance sustainable governance outcomes in South Africa's public sector. This integrated approach positions the public sector to navigate leadership transitions effectively while safeguarding accountability and reinforcing ethical governance standards.

8. Conclusion

This study provides a critical examination of the governance risks associated with senior managers nearing retirement in the South African public service. Drawing on a qualitative document analysis of government reports, policy frameworks, Auditor-General findings, and recent scholarly literature, the research identifies three interrelated risks: accountability gaps, delegated liability, and institutional instability. These findings underscore that retirement is not merely a neutral administrative milestone but can be strategically leveraged by senior managers to evade scrutiny and bypass formal enforcement mechanisms (Rahman & Naz, 2021; Nkuna, 2023). According to the research, the main cause of accountability gaps is senior managers leaving their positions before the completion of audits, performance reviews, or disciplinary investigations. The phenomenon the study refers to as delegated liability occurs when junior and middle managers are disproportionately subject to scrutiny and frequently shoulder the burden of carrying out directives (Cloete & Ajam, 2022; Liu & Chen, 2022). Further contributing to wider institutional instability is the abrupt departure of senior officials, which breaks institutional continuity, impairs oversight, and erodes organizational memory. Due to misaligned enforcement mechanisms, poor succession planning, and a lack of post-retirement accountability, governance failures in the public sector are frequently structural rather than individual, as highlighted by this interplay of risks (AGSA, 2023; PSC, 2022).

The study's theoretical underpinnings are New Public Management (NPM) Theory and Organizational Discipline Theory, which together shed light on the dynamics of managerial discretion and accountability in the public sector. In order to preserve institutional integrity, rules, compliance, and sanctions are essential, according to organizational discipline theory (Botha, 2022). The results show that these disciplinary mechanisms are weakened by retirement loopholes, which give senior managers a way to deliberately avoid accountability. Likewise, NPM emphasizes the significance of accountable, results-driven management in public institutions (Pollitt, 2020). Efficiency and public trust are undermined when senior managers are able to leave without facing repercussions, disrupting the balance between managerial authority and accountability. From a practical perspective, the study underscores the urgent need for reforms in retirement-related governance. Recommendations include extending accountability mechanisms beyond retirement, strengthening succession planning, establishing collective accountability for decision-making, amending disciplinary frameworks to continue post-retirement, and promoting a culture of accountability across all organizational levels (Madumo, 2022; Van der Wal & De Graaf, 2021). Implementing these measures would help mitigate the compounded risks associated with late-career managerial behavior, ensuring that institutional integrity, oversight, and public trust are preserved.

The study concludes by outlining potential directions for further investigation. Comparative studies of other jurisdictions' post-retirement accountability systems may shed light on novel policy approaches that successfully reduce governance risks. Furthermore, document-based analyses could be supplemented by empirical research that includes interviews with public service officials to examine cultural elements and informal practices that affect accountability. Understanding how temporal factors, like retirement, influence governance outcomes in intricate public service environments would be strengthened by such research. It also highlights that senior managers nearing retirement constitute a distinct governance risk profile in the South African public service. Unless accountability frameworks are reformed to extend beyond retirement, the structural vulnerabilities revealed in this study will continue to compromise institutional integrity, hinder effective oversight, and erode public trust in governance. Addressing these risks is essential for fostering a transparent, accountable, and resilient public service capable of meeting its mandate in the contemporary South African context.

References

AGSA. (2023). *General report on the national and provincial audit outcomes 2022/23*. Pretoria: Auditor-General of South Africa.

Botha, P. (2022). Organisational discipline in the South African public sector: A governance perspective. *Journal of Public Administration, 57*(2), 221–235.

Bowen, G. A. (2009). Document analysis as a qualitative research method. *Qualitative Research Journal, 9*(2), 27–40.

Chartered Institute of Personnel and Development. (2018). The impact of an ageing workforce. CIPD. https://www.cipd.org/uk/views-and-insights/thought-leadership/cipd-voice/impact-ageing-workforce

Cloete, F., & Ajam, T. (2022). Governance, accountability and the developmental state in South Africa. *Administratio Publica, 30*(4), 1–20.

Koma, S. B. (2021). Public sector accountability in South Africa: Challenges and prospects. *African Journal of Public Affairs, 14*(3), 45–63.

Liu, Y., & Chen, H. (2022). Retirement timing and accountability in public organizations: Evidence from East Asia. *International Journal of Public Administration, 45*(7), 591–607.

Madumo, O. S. (2022). Governance and accountability in South Africa's public service: Emerging challenges. *Journal of African Public Policy, 8*(3), 67–84.

Mafunisa, M. (2023). Digital governance and accountability in South African municipalities. *African Journal of Public Affairs, 15*(1), 45–62.

Mahloko, M. (2022). Succession planning and talent management in South Africa's public sector. *Journal of Public Administration, 57*(3), 411–428.

Manzini, G.-R., & Malatjie, I. (2023). An analysis of succession planning strategies in professionalising the public sector: A case of the National School of Government. *Journal of Public Administration, 58*(4), 611–629.

MissionSquare Research Institute. (2025, July 1). What public-sector workers get wrong about retirement—and how they can fix it. Investopedia.

Nkuna, N. (2023). Leadership transitions and institutional continuity in the South African public service. *International Journal of Public Leadership, 19*(2), 185–199.

International Monetary Fund. (2025, April 22). Older workers: Would you be able and willing to stay in work until you're 70? The Guardian. https://www.theguardian.com/money/2025/apr/22/older-workers-would-you-be-able-and-willing-to-stay-in-work-until-youre-70

Organisation for Economic Co-operation and Development. (2025). OECD employment outlook 2025: Navigating the golden years. OECD.

Pollitt, C. (2020). Managerialism redux? From NPM to public service bargains. *Public Policy and Administration, 35*(1), 3–21.

PSC. (2022). *State of the public service report 2022*. Pretoria: Public Service Commission.

Rahman, M., & Naz, R. (2021). Retirement and accountability in the public sector: Comparative perspectives. *Public Administration Quarterly, 45*(2), 152–178.

Rapley, T. (2023). *Document analysis in qualitative research*. London: Sage.

Van der Wal, Z., & De Graaf, G. (2021). Accountability gaps in late-career public managers: Comparative evidence from Europe. *Public Management Review, 23*(6), 814–834.

Zhang, Q., Li, X., & Huang, Y. (2024). Public management approaches to an aging workforce: The role of psychological age climate and motivational outcomes. Journal of Public Administration Research and Theory. Advance online publication.