

Flag Status

1	2	3	4	5	6	7	8	9
								
Improper appointments	Co-opting key functions	Climate of fear or favour	Corrupt awards	Financial malpractice	Obstructing accountability	Manipulating perceptions	Private gain	Shadow network

ISS Analysis

- ACTis has raised two flags for the Mpumalanga DoE and placed three under monitoring.
- The exploitation of weak internal financial and procurement systems within the Mpumalanga DoE is a major cause for concern, revealing a pattern of collusion and systemic corruption.
- Weak internal controls, qualified audit outcomes and ongoing investigations collectively indicate that oversight mechanisms are either ineffective or slow to address irregularities. This dynamic may allow problematic practices to persist for extended periods.
- However, law enforcement activity, arrests of implicated individuals and the partial recovery of misappropriated funds indicate that important measures are being taken to ensure accountability for misconduct.
- The removal of high-ranking officials, including the former acting Chief Financial Officer (CFO) and the MEC for Education, along with an investigation into the HoD, indicate some progress in holding leadership accountable for misconduct.
- The quality of learning environments for pupils in Mpumalanga is deteriorating because of overcrowding and infrastructure backlogs, which are linked to the Department's weak financial management and poor service delivery.²



Findings

Flag #1

Improper Appointments



The flag is raised due to concerns about senior leadership appointments.

- In May 2025, the HoD, Lucy Moyane, was found guilty of negligence in connection with the procurement of laptops in December 2024 and was suspended. She received a written warning and returned to the office in January 2026 (see Flag #4: Corrupt Awards).³ Moyane also allegedly approved the irregular appointment of two service providers to refurbish a guardhouse in 2024 (see Flag #4: Corrupt Awards).⁴
- In August 2026, CFO Thokozile Ntuli was dismissed for her involvement in the irregular procurement of 22 laptops in 2024 (see Flag #4: Corrupt Awards).⁵ The Department appointed Ndumiso Mokako as acting CFO.

Flag #3

Climate of Fear or Favour



This flag is being monitored to determine whether a wider pattern exists of protecting selected officials.

- The Auditor-General of South Africa (AGSA) noted insufficient consequence management against officials who incurred unauthorised and irregular expenditure in 2024/25.⁶

Flag #4

Corrupt Awards



This flag is being monitored because, although numerous contract awards have been flagged for irregularities, no detectable pattern connects them.

- In February 2026, the Directorate for Priority Crime Investigation (DPCI) arrested more than 30 suspects in connection with fraud and corruption over irregular tenders awarded by the Mpumalanga DoE between 2018 and 2020. The tender awards were for emergency repairs to 20 schools, valued at R113m. Officials allegedly bypassed proper procurement processes to select 17 preferred service providers who colluded in the scheme. In many instances, officials reportedly made full payments despite no work being performed; in other cases, repairs were unnecessary, or schools were built below approved specifications. Officials arrested included former acting HoD Jabulani Nkosi, former acting CFO Absalom Thela, and former Chief Director Thabea Nono Maribe. A senior



Flag raised



Flag lowered



Under monitoring

director of Construction Project Management in the Department of Public Works and Infrastructure (DPWI) was suspended by the DPWI.⁷

- In 2024, the Mpumalanga DoE overpaid a service provider for goods, flouting proper procurement procedures. The Department paid R2m to Botau Technologies for 22 Dell XPS 15 laptops (R91 000 each) and a printer. However, the supplier delivered 20 Dell XPS 13 and two Dell XPS 14 models, which were significantly less valuable than the price paid.⁸ A forensic investigation organised by the Mpumalanga Premier's Office found that departmental officials did not conduct a fair, equitable, transparent, competitive and cost-effective procurement process. Botau Technologies and the officials falsely claimed that the correct goods had been delivered.⁹ In January 2026, the Mpumalanga Provincial Government announced it had recovered R685 712.70 from the service provider.¹⁰
- In 2024, the Mpumalanga DoE overpaid on a contract to upgrade a guardhouse and install a fence at the Ehlanzeni district offices in KaNyamazane. The provincial government received a tip-off about the exorbitant cost of such a small project, leading Premier Mandla Ndlovu to commission a forensic investigation. The final report, released in June 2026, revealed several critical procurement failures and instances of substandard work.¹¹ Officials allegedly deliberately split the project into two separate tenders of just under R1m each.¹² Indumane Trading was paid R956 535 for 350 m of fencing, averaging R2 733 per metre, while Mhlotini Trading was paid almost R300 000 to renovate the 9 m² guardhouse structure.¹³ The forensic report recommended recouping approximately R195 000 from the companies involved.¹⁴
- The Special Investigating Unit (SIU) is investigating instances of corruption and maladministration at the Mpumalanga DoE under Proclamation R241 of 2025, relating to six tenders for the supply of foodstuffs between 2012 and 2022.¹⁵

Flag #5

Financial Malpractice



The flag is raised due to systemic internal control deficiencies.

- In 2024/25, the AGSA reported that a previously reported Material Irregularity regarding lease payments to unoccupied schools had not been resolved. In 2020 and 2021, the Mpumalanga DoE paid leases for several unoccupied, non-operational schools, incurring a material loss of R1.3m. The State Attorney was instructed to recover the financial losses, and letters of demand were issued to officials implicated in the forensic investigation.¹⁶ The AGSA is monitoring consequence management and legal proceedings against implicated officials.
- In 2024/25, the AGSA noted that effective and appropriate steps were not taken to prevent irregular expenditure caused by non-compliance with procurement regulations.¹⁷



Flag raised



Flag lowered



Under monitoring

- In 2024/25, the AGSA also flagged internal control deficiencies at the Mpumalanga DoE. These included insufficient review of financial statements to ensure quality and credibility, supported by valid, accurate and complete underlying records, and a lack of review and monitoring of compliance with legislation. The AGSA also noted that the entity did not sufficiently monitor its internal action plan to address the causes of non-compliance and lacked consequence management for these failures.¹⁸

Flag #6

Obstructing Accountability



The flag is being monitored to assess whether signs of a lack of accountability are part of a broader pattern of such behaviour.

- The Mpumalanga DoE received a qualified opinion from the AGSA in 2024/2025. The AGSA could not obtain sufficient evidence that certain non-pensionable allowances were properly accounted for because the Department did not submit supporting documents for housing allowance payments.¹⁹
- Departmental officials failed to provide full disclosure and gave inaccurate information to a departmental investigation into the procurement of 22 laptops (see Flag #4: Corrupt Awards). The Premier's forensic investigation found the officials acted in a 'grossly dishonest manner' and misled the Premier and the MEC during the investigation (see Flag #4: Corrupt Awards).²⁰



Flag raised



Flag lowered



Under monitoring

Recommended Actions

	DUTY BEARER	ACTION(S)	ASSOCIATED FLAGS
1.	Mpumalanga Department of Education	- Institute and finalise disciplinary proceedings against officials responsible for unauthorised and irregular expenditure, and those responsible for the irregular laptop contracts, the Ehlanzeni fence contract, and the lease payments to unoccupied schools. - Strengthen procurement systems and governance controls at the Department.	Flag #4: Corrupt Awards Flag #5: Financial Malpractice
2.	Mpumalanga Provincial Legislature	Require regular reporting on disciplinary proceedings, as well as reforms to procurement and governance system management.	Flag #4: Corrupt Awards Flag #5: Financial Malpractice Flag #6: Obstructing Accountability



Flag raised



Flag lowered



Under monitoring

The 9 Flags

Flag #1

Improper Appointments

Improper appointments, dismissals or failure to remove individuals in senior positions may be used to drive a corrupt agenda.

Flag #4

Corrupt Awards

Contracts, licences, partnerships, loans and/or investments may be awarded irregularly and repeatedly benefit the same actors.

Flag #7

Manipulating Perceptions

A public narrative that frames misconduct as innocence may be promoted.

Flag #2

Co-opting Key Functions

Informal control may be established over critical functions within the institution to abuse them.

Flag #5

Financial Malpractice

The institution's financial management practices may be abused to advance a corrupt agenda.

Flag #8

Private Gain

Illicit gains may be distributed to benefit the same actors.

Flag #3

Climate of Fear or Favour

The working culture favours loyalty over duty; alignment with a corrupt agenda is rewarded, and resistance is punished.

Flag #6

Obstructing Accountability

The institution's internal operations might be deliberately obscured to hide potential misconduct.

Flag #9

Shadow Network

The same public and private actors may collude to gain control over an institution's assets and functions, benefiting repeatedly.

About ACTis

What is ACTis?

The Anti-Corruption Tracker Information System is an initiative of the Anti-Corruption and Accountability Project at the Institute for Security Studies. It provides analysis on corruption and state capture in South Africa, to inform early intervention and enforcement. It utilises a system of indicators and an AI-driven data-collection and analysis tool, validated by human experts. It identifies risks within individual government institutions and produces actionable recommendations to address them, with a view to disrupting patterns of state capture and corruption.

Findings are shared directly with government and other duty-bearers, civil society organisations, the media and the public, empowering authorities to intervene, strengthening accountability, and enabling citizens activism.

Links to ACTis Information:

Further project information may be found at the following links:

[Terms and Definitions](#)

[Project Methodology and Analytical Framework](#)

[About the Anti-Corruption and Accountability project](#)

[About the Institute for Security Studies](#)

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