

LEADING THE DIGITAL FUTURE

of Public Financial Management

From systems and compliance to service outcomes, accountable decisions and public trust

CIGFARO
Chartered Institute of
Government Finance, Audit & Risk Officers

Jonathan Kleinhans | Panel Member

07 October 2026 | Durban ICC

The Strategic Proposition

CIGFARO
Chartered Institute of Government Finance, Audit & Risk Officers

OBJECTIVE: WHAT IS BROKEN, AND HOW CAN WE FIX IT?

Identify the recurring weaknesses that keep public financial management compliance-heavy but outcome-light, then focus reform on functional processes, trusted data, embedded controls and service value.

What is broken: weak revenue collection, fragmented finance rules and systems, weak internal controls, and compliance that does not consistently improve sustainability.

How we fix it: redesign the accountability chain from revenue and budgeting through data, intervention and service outcomes.

Modernise

Simplify fragmented end-to-end processes and remove duplication.

Control

Embed accountability, internal controls and usable evidence by design.

Decide

Standardise ownership, definitions and data for timely intervention.

Service

Connect financial sustainability to predictable service outcomes.

North star: secure, integrated and evidence-led public value

Five leadership shifts

CIGFARO
Chartered Institute of Government Finance, Audit & Risk Officers

01

Outcomes first

Start with service and financial outcomes, not products.

02

Enterprise ownership

Finance, ICT, operations, risk and audit jointly own reform.

03

Data as evidence

Treat data quality, lineage and definitions as governance matters.

04

Controls by design

Build security, segregation, traceability and resilience into workflows.

05

Trust as a result

Publish understandable performance and act visibly on exceptions.

Leadership implication: appoint one accountable executive sponsor and govern the reform as an enterprise portfolio.

Design the chain from mandate to public value

Mandate	Outcome	Process	Data	Control	Insight	Trust
Policy, legislation, strategy	Service standard and target	End-to-end accountable workflow	Common definitions and lineage	Prevent, detect, evidence	Exception-led decisions	Transparent action and results

At every link in the chain, leadership must ask:

- **Who is accountable?**
- **What is the authoritative data?**
- **Which control produces evidence?**
- **Which outcome triggers intervention?**

Make the accountability cycle visible: Plan → budget → procure → deliver → account → learn

FEDERATED GOVERNANCE: CLEAR MANDATES, SHARED STANDARDS

05

Govern once, deliver across spheres

National	Set policy, standards, interoperability and assurance expectations.
Provincial	Coordinate, monitor, support capability and escalate systemic risk.
Local / Entity	Own processes, data quality, controls, adoption and service outcomes.

SHARED-SERVICE CANDIDATES

- **Cybersecurity operations**
- **Cloud and platform services**
- **Data exchange and master data**
- **Specialist architecture and assurance**
- **Scarce digital and analytics skills**

Principle: centralise scarce capability and standards; keep accountability for outcomes close to the service owner.

Data integrity and integration: lessons learned

CIGFARO
Chartered Institute of Government Finance, Audit & Risk Officers

01 **Standardise before integrating**

Align processes, definitions and ownership before adding interfaces.

02 **Fix data at source**

Do not use reporting layers to conceal weak transaction capture.

03 **Design one evidence trail**

Link planning, budgeting, procurement, assets, performance and reporting.

04 **Govern vendors and changes**

Require open integration, documented controls, testing and exit provisions.

05 **System owners assure functional fit**

Confirm the system enables the approved process, supports users' work culture and remains fit for operational purpose.



DECISION GATE

No new finance-related system should proceed without architecture, integration, data, security, lifecycle-cost and functional-fit assessment.

System owners remain accountable for process fit, adoption and operational value.

Trust requires digital guardrails



Protect the decision, not only the device.

Controls must cover identity, data, workflow, interfaces, models, evidence and continuity.

Identity	Least privilege, segregation of duties, privileged-access oversight.
Data	Classification, quality, retention, lineage and lawful use.
Automation / AI	Human accountability, explainability, testing, bias and exception review.
Resilience	Back-up, recovery, incident response and manual continuity.
Assurance	Continuous monitoring, evidence and independent challenge.

Build capability where work happens

CIGFARO
Chartered Institute of Government Finance, Audit & Risk Officers

Executive leadership	Finance professionals	ICT professionals	Risk and audit	Operational teams
Approve enterprise outcomes, decision rights and data standards.	Act as business data owners for financial domains; approve definitions, quality rules and decision use.	Act as technology custodian; implement architecture, security, integration and approved standards.	Challenge design, test evidence and identify systemic exposure.	Provide data stewards at source; own process execution, capture quality and service outcomes.

Capability formula: Role clarity + practical learning + protected capacity + consequence management

Lesson: adoption requires clear process and data ownership, protected capacity, practical learning and management follow-through.

09

Data ownership and stewardship model

GOVERNANCE	OWNERSHIP	STEWARDSHIP	CUSTODIANSHIP
Executive approves enterprise data standards and decision rights.	Finance / the relevant business function owns the meaning, quality rules and authorised use of data.	Operational teams maintain accurate data at source and resolve issues.	ICT is the technology custodian that implements, integrates and protects approved standards.

Risk and audit independently challenge the design and evidence at every layer.

This separation prevents the common assumption that ICT owns the organisation's data simply because it operates the technology — accountability for meaning and quality stays with the business.

A pragmatic delivery roadmap

CIGFARO
Chartered Institute of Government Finance, Audit & Risk Officers

0–90 DAYS

Align and Baseline

- Name sponsor and accountable owners
- Select 2–3 priority outcomes and processes
- Baseline data, controls, integrations and skills
- Define evidence and benefit measures

3–12 MONTHS

Prove and Standardise

- Redesign one end-to-end process
- Implement authoritative data and dashboards
- Embed security, audit trail and exception management
- Measure adoption and realised value

12–24 MONTHS

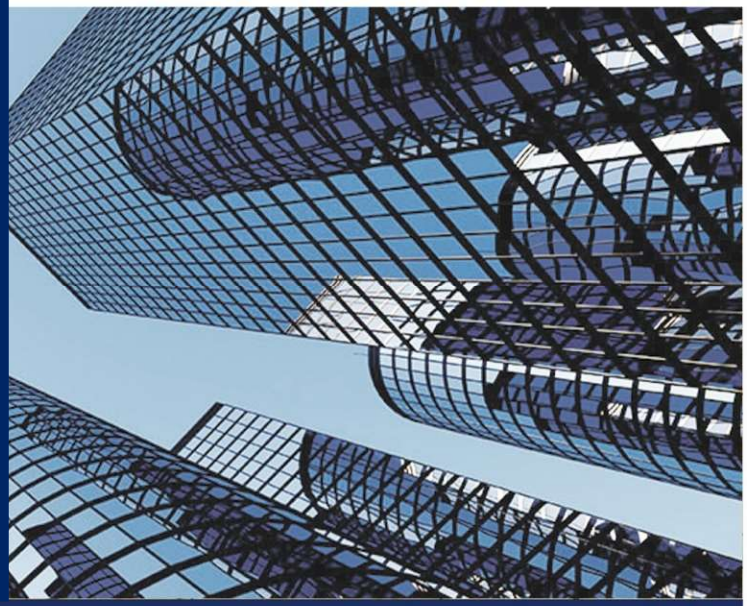
Scale and Institutionalise

- Extend standards across functions and spheres
- Retire duplication and manage vendor dependence
- Operationalise shared capabilities where viable
- Publish outcomes and reinvest lessons

Progress gate: evidence of improved control, decision quality, user adoption and service outcome before scaling.

THE LEADERSHIP COMMITMENT

1. Lead with outcomes, not systems.
2. Treat data and controls as public assets.
3. Share standards and scarce capability across boundaries.
4. Scale only what produces evidence and trust.



Thank You!

QUESTION FOR DELEGATES

What is broken in our accountability chain, and which shared fix will unlock the greatest public value?

CIGFARO
Chartered Institute of
Government Finance, Audit & Risk Officers

www.cigfaro.co.za

SAQA Recognised Professional Body