

Addressing the Crisis of Accountability in Zimbabwe's Local Authorities.

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The findings of the 2024 Auditor-General's Report paint a deeply concerning picture of Zimbabwe's local governance landscape. Out of 131 audited councils, only 2 received clean (unqualified) audit opinions, just as in 2023. 61 councils received qualified opinions, while 64 received adverse opinions which is a clear sign of deteriorating financial management.

Audits uncovered mismanagement in key areas that include governance, revenue collection, asset management,

procurement, employment costs, and service delivery. Of great concern is that most councils failed to address prior audit findings. Of 639 audit issues flagged from 2019 to 2023, only 195 were resolved. 361 issues remain unaddressed, including missing asset registers, incomplete databases, environmental violations, and non-delivery of procured goods.

This audit trend represents a crisis of accountability, mismanagement, and neglect of duty by local authorities. The breakdown in public finance management directly harms citizens' access to basic rights and services, especially water, waste collection, housing, and health. At the end of the day, women, youth, and marginalized communities bear the brunt of this dysfunction, further entrenching social and economic inequality.

Recommendations

- We continue to call upon the Government and Parliament of Zimbabwe, to enforce corrective action on audit findings. withhold funding from councils with persistent poor audit outcomes and strengthen the oversight role of Provincial Councils and Parliament.
- Local Authorities must take immediate steps to address all outstanding audit issues, publish progress updates on corrective actions and service improvements. Moreover, improve transparency in procurement and resource use.
- The Office of the Auditor-General with the necessary support must continue exposing non-compliance and publish follow-up reports with clear ratings on action taken per local authority.

The current state of local governance undermines constitutional principles of transparency, accountability, and development. Without immediate intervention, service delivery will continue to collapse, further burdening the most vulnerable.