



# ANTI- FRAUD AND CORRUPTION STRATEGY

**2020/21**



**ZERO TOLERANCE TO FRAUD AND CORRUPTION**

**0800 66 85 38**

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## 1. Introduction

### 1.1 Purpose

The primary objective of this strategy is to prevent fraudulent conduct before it occurs by encouraging a culture within the municipality where all employees, members of the public and other stakeholders continuously behave with and promote integrity in their dealings with, or on behalf of the municipality.

Fraud represents a significant potential risk to the municipality's assets and reputation. MLM is committed to protecting its funds and assets. The municipality will not tolerate corrupt or fraudulent activities whether internal or external to the organization, and will vigorously pursue and prosecute by all legal means available, any parties that engage in such practices or attempt to do so.

### 1.2 Principles of the strategy

Musina Local Municipality has therefore committed itself and its employees to abide by the main principles set out for local government sector as follows;

- Creating a culture within municipalities which is intolerant to unethical conduct, fraud and corruption;
- Strengthening community participation in the fight against corruption in municipalities;
- Strengthening relationships with key stakeholders, e.g. SALGA, employee representative unions and communities, that are necessary to support the actions required to fight corruption in municipalities;
- Deterrence of unethical conduct, fraud and corruption which cannot be deterred;
- Detection of unethical conduct, fraud and corruption;
- Investigation detected unethical conduct, fraud and corruption;
- Taking appropriate action in the event of such irregularities, e.g. disciplinary action, recovery of losses, prosecution, etc.; and
- Applying sanctions, which include redress in respect of financial losses.
- Improving the application of systems, policies, procedures and regulations
- Changing processes of the municipality that facilitate corruption/ fraud and allow it to go unnoticed or unreported.

## 2. Regulatory Framework

### 2.1 The Public Service Anti-Corruption Strategy.

During 1997, Government initiated a national anti-corruption campaign. This campaign progressed to a National Anti-corruption Summit held in April 1999 at which all sectors of society (public and private) committed themselves to establishing sectorial anti-corruption strategies. At the same time, they also committed to the co-responsibility for fighting corruption through the coordination of these sectorial strategies. A range of other resolutions emanated from this summit and all the sectors committed to implementing these. A public Service Task Team consisting of key Departments was convened for this task and representation from local government and public entities were included in order to establish a platform for the roll- out

of the strategy to the whole of the public sector (Public Service, Local Government and Public Entities).

## **2.2 The Local Government Anti-Corruption Strategy (LGACS).**

Local Government developed the Local Government Anti-Corruption Strategy which is modelled around the Public Service Anti-Corruption Strategy.

## **2.3 Prevention and Combating of Corrupt Activities Act, 12 of 2004 (PRECCA)**

Aimed at the strengthening of measurement to prevent and combat corrupt activities.

## **2.4 Prevent of Organized Crime Act 121 of 1998 (POCA)**

As amended contained provisions that are aimed at combating of organized crime, money laundering and criminal gang activities.

## **2.5 Protection Disclosure Act 20 of 2000 (PDA)**

The act was promulgated to facilitate reporting by employees (whistle blowers) of fraud, corrupt or other unlawful or irregular action by other employers(s) or co-employers without fear of any discrimination or reprisal by their employers or co-employees.

## **2.6 Municipal Finance Management Act (MFMA)**

The act was promulgated to facilitate the formal management Municipal finances and associated activities. Certain aspects of the Act refer specifically to activities which might be regarded as being corrupt or fraudulent in nature e.g. Unauthorized, irregular and fruitless and wasteful expenditure.

## **2.7 Municipal System Act 32 of 2000 (MSA)**

The MSA sets out procedure to be adopted by municipal management with regard to a number of aspects affecting the management of municipality. The Act also stipulates procedures to be adopted with regard to certain aspects related to misconduct and investigation thereof.

## **3. Definition of Fraud and Corruption**

### **Fraud**

Fraud is defined as **“the unlawful and intentional making of misrepresentation which causes and or potential prejudice to another”** in terms of the common law offence of South Africa. In other words, Fraud can be described as any conduct or behavior of which a dishonest representation and/or appropriation forms an element.

### **Corruption**

The general offence of **Corruption** is contained in section 3 of The Prevention and Combating of Corrupt Activities Act. This section provides that any person who gives or accepts or agrees of offers to accepts / receive any gratification from another person in order to influence such other person in a manner that amounts to:

- The illegal or unauthorized performance of such other person's powers, duties or functions;
- An abuse of authority, a breach of trust, or the violation of legal duty or set of rules;
- The achievement of unjustified results; or
- Any other unauthorized or improper inducement to do or not to do anything is guilty of the offence of corruption.

### 3.1 Forms Of Corruption

- (a) **Bribery** – it involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of public servants.
- (b) **Fraud** – Is any conduct or behavior of which a dishonest representation and/or appropriation forms an element.
- (c) **Extortion** – Coercion of a person or entity to provide a public servant, another person or an entity, in exchange for acting (or failing to act) in particular manner.
- (d) **Abuse of power** - Using vested authority to improperly discriminate against another public servant or entity.
- (e) **Conflict of Interest** – The failure by a public servant to act or to consciously fail to act on a matter where the public servant has an interest or another person or entity that has some form of relationship with the public servant has an interest.
- (f) **Abuse of privileged information** – it involves the use, by a public servant of privileged information and knowledge that a public servant possess as a result of his/her office to provide unfair advantage to another person or entity to obtain a benefit.
- (g) **Nepotism** – A public servant ensuring that family members are appointed to public service positions or that family members receive contracts from the state is regarded as nepotism.
- (h) **Embezzlement** - it involves theft of resources by persons who control such resources.
- (i) **Post-employment** - this is the type of corruption where the Official responsible for awarding tenders award a big tender to the Company and later ,he/she resigns and joins that company
- (j) **Self-dealing** – awarding a tender to the company owed by relatives and friends
- (k) **Favoritism** – the provision of services or resources according to personal affiliation of a public servant.

### 3.2 Actions constituting Fraud and Corruption

Fraud and corruption manifests in a number of ways and varying degrees of intensity. These include, but are not limited to:

- Unauthorized private use of the Institution's assets, including vehicles;
- Falsifying travel and subsistence claims;
- Conspiring unfairly with others to obtain a tender;
- Disclosing proprietary information relating to a tender to outside parties;
- Accepting inappropriate gifts from suppliers;
- Employing family members or close friends;
- Operating a private business in working hours;
- Stealing equipment or supplies from work;
- Accepting bribes or favors to process requests;
- Accepting bribes or favors for turning a blind eye to a service provider who does not provide an appropriate service;
- Submitting or processing false invoices from contractors or other service providers; and;

- Misappropriating fees received from customers, and avoiding detection by
- Not issuing receipts to those customers.

#### 4. Anti-Fraud and Corruption Policy Statements

It is the policy of MLM that fraud, corruption, maladministration or any other dishonest activities of a similar nature will not be tolerated. Such activities will be investigated and actions instituted against those found responsible. The features of this process are outlined in the anti-fraud and corruption strategy. Such actions may include disciplinary procedures, the laying of criminal charges and civil recovery where applicable. **Refer to MLM Anti- Fraud and Corruption Strategy 2020/21**

Prevention, detection, response and investigative strategies will be designed and implemented. These will include any existing controls (system controls and manual internal controls) and those currently prescribed in existing policies, procedures and other relevant prescripts to the activities of the municipality.

It is the responsibility of all employees to report all incidents of fraud and corruption that may come to his / her attention to his / her supervisor. Alternatively, such reports can be made by way of submitting a report through the prescribed whistle blowing mechanism.

All reports received will be treated with the requisite confidentiality and will not be disclosed or discussed with parties other than those charged with investigation into such reports.

All managers are responsible for the detection, prevention and investigation of fraud and corruption, within their areas of responsibility.

#### 5. Fraud and corruption control strategies

The approach in controlling fraud and corruption is focused into 3 areas, namely:

- Structural Strategies;
- Operational Strategies; and
- Maintenance Strategies.

##### 5.1 Structural strategies

Structural Strategies represent the actions to be undertaken in order to address fraud and corruption at the Structural level.

The following section outlines the fraud and corruption risk management responsibilities associated with different roles within the municipality.

##### 5.1.1 Municipal Manager

The Municipal Manager bears the ultimate responsibility for fraud and corruption risk management within the municipality. This includes the coordination of fraud risk assessments, overseeing the investigation of suspected fraud and corruption, and facilitation for the reporting of such instances.

### 5.1.2 Risk Management Committee

The RMC will oversee the municipality's approach to fraud prevention, fraud detection strategies and response to fraud and corruption incidents reported by employees or other external parties

The RMC shall meet at least once a quarter as per the RMC Charter to discuss the following issues:

- Progress made in respect of implementing the anti-fraud and corruption strategies;
- Reports received by the municipality regarding fraud and corruption incidents with the view to make recommendations to the Municipal Manager and chairperson of the AC.
- Reports on all investigations initiated and concluded; and
- All allegations received via the fraud and corruption hotline.

### 5.1.3 An ethical culture

MLM is required to conduct itself in an ethical and moral way. Ethics are concerned with human character and conduct and deal with questions of right and wrong, appropriate and inappropriate behaviour and what constitutes good or evil. Ethical conduct is based on a set of principles referred to as values or norms. The collective ethical conduct of all the individual employees reflects the municipality's ethical conduct. In this regard, the highest standards of ethics are required by employees when fulfilling their duties.

Good governance indicates that the municipality should develop codes of conduct (ethics) as part of their corporate governance frameworks. All employees are expected to abide by the Code of Conduct of MLM.

### 5.1.4 Senior management commitment

Senior management is to be committed to eradicating fraud and corruption and ensuring that the municipality strives to be perceived as ethical in all its dealings with the public and other interested parties. In this regard, senior management, under the guidance of the accounting officer, will ensure that it does not become complacent in dealing with fraud and corruption and that it will ensure the municipality's overall fraud and corruption strategy is reviewed and updated regularly. Furthermore, senior management will ensure that all employees and stakeholders are made aware of its overall anti - fraud and corruption strategies through various initiatives of awareness and training.

### 5.1.5 Assessment of fraud and corruption risk

The municipality, under the guidance of the Municipal Manager and the RMC will conduct annual fraud and corruption risk assessments to identify potential fraud and corruption risk exposures to the municipality. This process will ensure that actions to address the identified fraud and corruption risk exposures will be implemented to mitigate these exposures.

The above will be formulated into "Fraud Risk Assessment" and which will provide an indication of how fraud and corruption risks are manifested and, a "Fraud and Corruption Risk Register" which will prioritise the fraud and corruption risks and indicate actions to mitigate these risks.

### 5.1.6 Employee awareness

The main purpose of fraud and corruption awareness workshops / training is to assist in the prevention, detection and reporting of fraud and corruption by raising the level of awareness as to how fraud and corruption is manifested in the workplace. In this regard, all employees will receive training on the following:

- Fraud and Corruption Risk Management Strategy;
- Code of Conduct for employees;
- Whistle blowing policy;
- How to respond to fraud and corruption; and
- Manifestations of fraud and corruption in the workplace.

## 5.2 Operational strategies

### 5.2.1 Internal controls

Internal controls are the first line of defence against fraud and corruption. While internal controls may not fully protect the municipality against fraud and corruption, they are essential elements in the overall Anti-Fraud and Corruption Strategy.

All areas of operations require internal controls, for example:

- Physical controls (securing of assets);
- Authorization controls (approval of expenditure);
- Supervisory controls (supervising day-to-day issues);
- Analysis of data;
- Monthly and annual financial statements;
- Reconciliation of bank statements, monthly; and
- Reconciliation of vote accounts, monthly;
- Stock control on a regular basis where applicable.

The Internal Audit function will be responsible for implementing an internal audit program which will incorporate steps to evaluate adherence to internal controls.

### 5.2.2 Prevention strategies

A number of combined initiatives result in an overall preventative environment in respect of fraud and corruption. These include the following:

#### 5.2.2.1 Employee awareness

Employee awareness on the Anti-Fraud and Corruption Strategy and the manifestation of fraud and corruption in the workplace will be conducted to all employees within the municipality and will assist in the creation of an environment which may be considered to be hostile to a would-be transgressor.



### 5.2.2.2 Pre-employment screening

This will be carried out for all appointments, and evidence of such screening will be maintained by the Corporate Services department. Consideration should be given to the following pre-employment screening:

- Verification of identity(birth certificate, driver's license)
- Police criminal history
- Verification of formal qualifications claimed
- A consideration of any gaps in employment history and the reasons for those gaps
- Reference checks with the two most recent employers- this will normally require telephone calls.

The screening will be performed by a person/people nominated by Corporate Services Department in conjunction with the Municipal Manager to ensure that screening is consistent and appropriately resourced throughout all departments.

Where an employee is promoted into a management position and has not been screened during the course of the previous three years, the applicant will be re-screened. The screening will be conducted in the following categories:

**Category A** – All employees (including those with administrative functions and computer access)

Verification of claimed educational qualifications; an independent reference check directly with two referees nominated by the applicant; and criminal history checks (after authorization has been obtained from the prospective employee)

**Category B** – All managers and above, IT and finance Staff

Employment History checks, directorship and membership searches; and insolvency/credit search.

### 5.2.2.3 Recruitment procedures

Recruitment will be conducted in accordance with the requisite recruitment procedure. It will be a transparent process and all appointments will be confirmed only after due recommendation. Any person, involved in any decision-making process, who may have a conflict of interest, must declare such a conflict in writing to the HR Manager and withdraw from any further procedures.

#### 5.2.2.4 Fraud risk assessment

Fraud risk assessment should be done at strategic level and in all operational business levels as fraud, corruption and irregularities can be prevented by mitigating the risk of fraud and corruption in the municipality.

#### 5.2.2.5 Internal audit plan

A robust internal audit plan, which focuses on the prevalent high fraud and corruption risks, serves as an effective preventative measure. Internal audit will compile such a plan on an annual basis, and such a plan will also include “surprise audits” and will be approved by the accounting officer.

#### 5.2.2.6 Disclosure of interests

All employees' will be required to disclose their business interests on an annual basis. This register will be kept with the Municipal Manager or a delegated official.

### 5.2.3 Detection strategies

Detection of fraud and corruption may occur through:

- Vigilance on the part of employees, including line management;
- The Internal Audit function;
- Ad hoc management reviews;
- Anonymous reports; and
- The application of detection techniques.

The individual identified will be responsible for developing detection strategies, and will work closely with line management and the Internal Audit function for this purpose.

The municipality will embark on a number of initiatives to detect fraud and corruption in the workplace.

#### 5.2.3.1 Internal Audit

Similar to the prevention strategies, a robust Internal Audit Programme which focuses on the prevalent high fraud and corruption risks also serves as an effective detection measure and it will cover the following:

- **Surprise audits:** Unplanned audits conducted on specific business processes through the year;
- **Post-transaction reviews:** A review of transactions after they have been processed and completed can be effective in identifying fraudulent or corrupt activity
- **Forensic data analysis;** Municipality's computer system is an important source of information on fraudulent and sometimes corrupt activities.
- **Management accounting reporting review:** Some examples of types of management accounting reports that can be utilized on a compare and contract basis are:
  - Budget reports for each department

- Reports comparing expenditure against industry benchmarks; and
- Reporting highlighting unusual trends in bad or doubtful debts.

### 5.2.3.2 External audit

The municipality recognises that the external audit function is an important control in the detection of fraud. The CFO will need to hold discussions with all engaged external auditors to ensure that due consideration is given, by the auditors, to ISA 240 “The Auditors’ Responsibility to Consider Fraud in the Audit of a Financial Statement”.

## 5.2.4 Response strategies

### 5.2.4.1 Reporting fraud and corruption

#### a.) Whistle blowing policy

One of the key obstacles to fighting fraud and corruption is the fear by employees of being intimidated to identify or “blow the whistle” on fraudulent, corrupt or unethical practices witnessed in the work place. Those who often do “blow the whistle” end up being victimised and intimidated. For this reason, the municipality will adopt a Whistle Blowing Policy setting out the detailed procedure which must be followed in order to report any incidents of fraud and / or corruption. This policy will be designed to comply with the provisions of the Protected Disclosures Act.

Any suspicion of fraud and corruption will be treated seriously and will be reviewed, analysed, and if warranted, investigated. If an employee becomes aware of a suspected fraud, corruption or any irregularity or unethical behaviour, such issues should be reported in terms of the **MLM Whistle Blowing Policy 2020/21**.

#### b.) Investigating fraud and corruption

##### **Dealing with suspected fraud and corruption**

In the event that fraud or corruption is detected or suspected, investigations will be initiated, and if warranted, disciplinary proceedings, prosecution or action aimed at the recovery of losses will be initiated.

##### **Investigations**

Any reports of incidents of fraud and / or corruption will be confirmed by an independent investigation. Anonymous reports may warrant a preliminary investigation before any decision to implement an independent investigation is taken.

Investigations will be undertaken by appropriately qualified and experienced persons who are independent of the directorate where investigations are required. This may be a senior manager within the municipality itself, an external consultant or a law enforcement agency. All investigations performed and evidence obtained will be in accordance with acceptable practices and legal requirements. Independence and objectivity of investigations are paramount.

Any investigation initiated must be concluded by the issue of a report by the person/s appointed to conduct such investigations. Such reports will only be disseminated to those persons required to have access thereto in order to implement whatever action is deemed appropriate as a result of the investigation.

Investigations may involve one or more of the following activities:

- Interviewing of relevant witnesses, internal and external, including obtaining statements where appropriate;
- Reviewing and collating documentary evidence;
- Forensic examination of computer systems;
- Examination of telephone records;
- Enquiries from Departments and other agencies (subject to the granting of appropriate approval/Court orders);
- Enquiries with other third parties;
- Data search and seizure;
- Expert witness and specialist testimony;
- Tracing funds / assets / goods;
- Liaison with the police or other law enforcement or regulatory agencies;
- Interviewing persons suspected of involvement in fraud and corruption; and
- Report preparation.

Any investigation into improper conduct within the municipality will be subject to an appropriate level of supervision by a responsible committee, having regard to the seriousness of the matter under investigation. The protection of employees, who disclose protected information under the Protection of Disclosure Act, will be paramount.

The use of agencies such as the Special Investigations Unit (Asset Forfeiture) will also be employed where appropriate.

### **Disciplinary proceedings**

The ultimate outcome of disciplinary proceedings may involve a person/s receiving written warnings or the termination of their services. All disciplinary proceedings will take place in accordance with the procedures as set out in the disciplinary procedures.

### **Prosecution**

Should investigations uncover evidence of fraud or corruption in respect of an allegation or series of allegations, the municipality will review the facts at hand to determine whether the matter is one that ought to be reported to the relevant law enforcement agency for investigation and possible prosecution. Such reports must be submitted to the South African Police Service in accordance with the requirements of all applicable acts.

The municipality will give its full co-operation to any such law enforcement agency including the provision of reports compiled in respect of investigations conducted.

### **Recovery action**

Where there is clear evidence of fraud or corruption and there has been a financial loss to the municipality, recovery action, criminal, civil or administrative, will be instituted to recover any such losses.

In respect of civil recoveries, costs involved will be determined to ensure that the cost of recovery is financially beneficial.

### **Internal control review after discovery of fraud**

In each instance where fraud is detected, Line Management will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraud incident) to consider the need for improvements.

The responsibility for ensuring that the internal control environment is re-assessed and for ensuring that the recommendations arising out of this assessment are implemented will lie with Line Management of the directorate concerned.

## **5.3 Maintenance strategies**

### **5.3.1 Review of the effectiveness of the Anti-Fraud and Corruption Strategy**

The municipality will conduct a review of the Fraud and Corruption Risk Management Strategy and Prevention annually to determine the effectiveness thereof. The Accounting Authority is ultimately accountable for this review and for tabling for adoption by Council.

### **5.3.2 Review and updating the Fraud and Corruption Risk Management Strategy and Prevention Plan**

A central part of any fraud and corruption control programme should involve an ongoing review of fraud and corruption risk exposures. Fraud and Corruption risk assessments will also be conducted annually at the same time as the review of the Fraud and Corruption Risk Management Strategy and Prevention Plan. As with the review, the Municipal Manager is ultimately accountable for this and may delegate a person to take responsibility.

## **6 Procedure for investigation**

MLM has adopted a policy of investigating all reports of fraud and corruption, or other improper conduct. The investigation of fraud and corruption can be a complex and, at times, technical process and employees should be aware of the consequences of a poorly conducted investigation, including:

- Denial of natural justice;
- Defamation;
- Action against an employer for wrongful dismissal;
- Inadmissible or poor control over the collection of evidence; and
- Destruction of physical evidence.

To ensure that there is reasonable assurance that investigations are performed and reported properly, and recognising the limited resources within municipality, external consultants (e.g. external auditors or forensic accountants) may be used to provide assistance to the municipality when a fraud is reported. The external consultant may be assisted by experienced personnel within the municipality who are sufficiently independent of the area or the matter under investigation. The Accounting officer, within his / her delegated authority, will have the discretion to determine the appropriate external consultants and / or municipal personnel to conduct investigations.

### **6.1. Handling a fraud allegation**

Should a Line Manager receive an allegation of fraudulent or corrupt activity, he or she will ensure that the Municipal Manager is advised at the earliest opportunity.

The Municipal Manager will appoint an appropriate manager (usually within the directorate which the alleged fraud or corruption has been identified) to conduct or co-ordinate an investigation into the allegations. The manager appointed to conduct or co-ordinate the investigation of an allegation of fraud may consult the Chairperson of the Risk Management Committee on technical aspects of the investigation.

Upon receipt of an allegation of a suspected fraud, the immediate concern of the manager or investigating officer should be the preservation of evidence and the containment of loss.

### **6.2 Documentation of the results of the investigation**

The appointed investigator is to submit a written report to the Municipal Manager detailing the circumstances and recommending appropriate remedial action following the investigation.

### **6.3 Other matters**

The Accounting officer, in conjunction with the Chairperson of the Risk Management Committee, will provide the details of fraud / corruption or possible fraud / corruption to the Audit Committee.

In each instance where fraud is detected, the municipality will reassess the adequacy of the internal control environment (particularly those controls directly impacting on the fraud incident) and consider the need for improvements. Where improvements are required, they should be implemented as soon as practicable.

### **6.4 Reporting fraud to police and / or external parties**

The Accounting Authority will be responsible for reporting to the police, in circumstances in which there is evidence of fraud:

- An employee/volunteer of the municipality;
- A client of the municipality; or
- A supplier to the municipality.

Reporting fraud to the police for investigation will be subject to the requirements as set out in all applicable acts.

Any decision not to refer an allegation of fraud to the police for investigation (where there is sufficient evidence to justify making such a report) will be referred to the Audit Committee, together with the reasons for the decision.

Responsibility for complainant statements lodged with Police will be assigned on a case by case basis by the Municipal Manager in consultation with the investigator.

## 6.5 Recovery and other remedies

The municipality has adopted a policy wherein it will actively pursue the recovery of any money or property lost through fraud, provided there is a strong prospect of a net benefit to the municipality from such action.

Where it is considered appropriate that the matter not be reported to the police, the municipality reserves its right to pursue a range of other remedies including appropriate disciplinary action. Any disciplinary action pursued will be done in accordance with the disciplinary procedures.

Exit interviews and exit checklist procedures will be performed in the event of dismissal from the municipality for misconduct or fraud. This is necessary to ensure that factors contributing to misconduct and fraudulent activity by employees can be managed as a process to mitigate fraud risk.

## 7. Fraud and corruption prevention plan.

Fraud and corruption risk assessment shall be conducted in four identified focus area. Those focus area:

- Human resource employment
- Supply chain process
- Citizens complain resolutions
- Financial systems and controls

The outcome of the fraud and corruption risk assessment shall consist of the following:

- Components of risk under each focus area as well as manifestations of fraud/corruption of each component; and
- The fraud and corruption risk register containing all the risk manifestations and the actions to improve each manifestations.

As indicated under the section dealing with maintenance strategies, fraud and corruption risk assessments need to be conducted on an annual basis and fraud and corruption prevention plan updated.

## 8. POLICY ADMINISTRATION

This strategy shall be reviewed annually to reflect the current stance on Fraud and Corruption. The amendments will be sent to the RMC for recommendation and to AO for approval.

**REVIEW DATE:**

**MAY 2020**

**COMPILED BY:**

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**MR. KE RAMUTHIVHELI**

**DATE**

**MANAGER**

**RISK MANAGEMENT AND SECURITY SERVICES**

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**ENDORSED AND SIGNED FOR & ON BEHALF OF THE COMMITTEE BY:**

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**DATE**

**CHAIRPERSON: RISK MANAGEMENT COMMITTEE**

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**THE ACCOUNTING OFFICER HAS REVIEWED AND APPROVED THIS POLICY:**

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**MR. TN TSHIWANAMMBI**

**DATE**

**MUNICIPAL MANAGER**

