



the dr&pw

Department:
Roads and Public Works
NORTHERN CAPE PROVINCE
REPUBLIC OF SOUTH AFRICA

THE PLAN:

DR&PW ANTI-FRAUD, ANTI-CORRUPTION AND ETHICS STRATEGY (Annexure F)

DR&PW ANTI-FRAUD, ANTI-CORRUPTION AND ETHICS STRATEGY

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1. DEFINITIONS AND ACRONYMS

“AG”	Means Auditor General. The Office of the Auditor General is an institution of state, established by Chapter 9 of the Constitution of the Republic of South Africa, 1996 (Act No. 108 of 1996). The Auditor General also functions in terms of the Public Audit Act, 2004 (Act No. 25 of 2004) and as amended by the Public Audit Amendment Act, 2018 (Act No. 5 of 2018).
“AO”	Means Accounting Officer, which refers to a person mentioned in section 36 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), as amended. The AO is also the Head of Department (HOD) of the DR&PW.
“Breach of fiduciary duty”	Refers to the situation when employees in positions of trust act for their self interest rather than in the interest of the DR&PW. It also includes disclosing confidential or proprietary information (“leaking” of information) to outside parties for financial or other advantage.
“Bribery”	Bribery is a form of corruption and can be exhibited by means of different actions such as accepting inappropriate and undisclosed gifts from suppliers; accepting bribes or favours to process requests; and accepting bribes or favours for turning a blind eye to a service provider who does not provide appropriate goods or services.
“CFO”	Means Chief Financial Officer, referring to the CFO of the DR&PW.
“CPA”	Means Criminal Procedure Act, 1999 (Act No. 51 of 1999).
“Conflict of Interest”	Means a conflict between the private interests and the official responsibilities of a person employed by government, who was put in a position of trust.
“Corruption”	Refers to the unlawful and intentional making of a misrepresentation which causes actual prejudice or which is potentially prejudicial to another.

<i>“Discretion”</i>	Refers to the power, authority or right bestowed by an institution on an individual to decide or act according to her/his own judgment, within specified set limits.
<i>“DPSA”</i>	Means Department of Public Service and Administration.
<i>“CRO”</i>	Means Chief Risk Officer. The CRO is the Senior Management Service (SMS) official who is the head of risk management at the DR&PW.
<i>“DR&PW”</i>	Means Department of Roads and Public Works, Province of the Northern Cape.
<i>“Embezzlement”</i>	The taking or conversion of money (“money laundering”), property/assets or work items by an individual who is not entitled to said money/property/assets, but by virtue of her/his position or employment has access to them.
<i>“Ethics”</i>	Refers to standards of conduct, which indicate how a person should behave, what his or her conduct should be, based on moral duties, honesty and values arising from the principles of right and wrong.
<i>“Extortion”</i>	Means the use of or the threat of violence or the exposure of damaging information to induce cooperation.
<i>“Favouritism”</i>	Abuse of discretion or power/authority in favour of the interests of a friend, for example employing close friends and associates who are not suitably qualified or are not the best candidates.
<i>“FCMAP”</i>	Means Fraud and Corruption Mitigation Action Plan, which is an internal departmental plan.
<i>“FICA”</i>	Means Financial Intelligence Centre Act, 2001 (Act No. 38 of 2001).

"FPERC"	Means Fraud Prevention, Ethics and Risk management Committee, a departmental sub-committee of the DR&PW. The FPERC is a subcommittee of the DR&PW's Internal Audit Committee (IAC).
"Fraud"	Fraud refers to a deception that is intentional and caused by an employee/network of employees for personal gain. In other words, fraud is a deceitful activity used to gain an advantage or generate an illegal profit.
"Fraud Triangle"	The criminologist Donald R. Cressey developed The Fraud Triangle. Essentially, the three elements of the Fraud Triangle are: Opportunity, Pressure (also known as incentive or motivation) and Rationalization (sometimes called justification or attitude). For fraud to occur, all three (3) elements must be present.
"HRM"	Means Human Resource Management, which is a unit of the DR&PW.
"IAC"	Means Internal Audit Committee and refers to an independent committee constituted to review the control, governance and risk management within the DR&PW, established in terms of section 77 of the Public Finance Management Act (PFMA), 1999.
"ISA 240"	Means International Standard on Auditing 240. It relates to the auditor's responsibilities relating to fraud in an audit of financial statements. (Effective for audits of financial statements for periods beginning on or after December 15, 2009.)
"IT"	Means Information Technology.
"Kick-back"	Occurs when the supplier who is awarded business gives money or a gift, usually pre-arranged, from the payment received, to a government official who dishonestly influenced the choice of supplier.
"Line Management"	Line management oversee other employees and the operations of an institution while reporting to a higher-ranking manager. They play an

	important role in the operations of institutions, supervising and managing workers on a daily basis and acting as a liaison between employees and upper management. A line manager is responsible for managing employees and resources to achieve specific functional or organizational goals.
“M&E”	Means Monitoring and Evaluation. This refers to the Monitoring and Evaluation function within the DR&PW, performed by the departmental M&E Unit.
“MEC”	Means Member of the Provincial Executive Council, specifically referring to the Member of the Executive Council that is responsible for Roads and Public Works in the Province of the Northern Cape. The Executive Council (EXCO) of a province consists of the political principals of the executive branch of government in the Province, namely the Premier, who is the chairperson and the Members of the Executive Council (MECs), who are members of EXCO. The executive authority of provinces are outlined in section 125 of the Constitution of the Republic of South Africa Act, 1996 (Act No. 108 of 1996).
“Nepotism”	Abuse of discretion or power/authority in favour of the interests of a relative, for example employing family members who are not suitably qualified or are not the best candidates.
“PAJA”	Means Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000).
“PAIA”	Means Promotion of Access to Information Act, 2000 (Act No. 2 of 2000).
“PAM”	Means Public Administration Management Act, 2014 (Act No. 11 of 2014).
“Patronage”	Occurs when officials in positions of authority arrange to have business awarded to their families, friends or associates.

"PDA"	Means Protected Disclosures Act, 2000 (Act No. 26 of 2000).
"PFMA"	Means Public Finance Management Act (Act No. 1 of 1999), as amended.
"POCA"	Means Prevention of Organised Crime Act, 1998 (Act No. 121 of 1998).
"PRECCA"	Means Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004).
"RBA"	Means Risk Based Approach, which is a management tool designed to systematically secure the achievement of objectives. It includes all the organisational methods and measures applied by the management to assure the appropriate execution of business procedures. The organisational culture plays an important role. Executives and employees shape their environment with their integrity, ethical values and exemplary behaviour. The Risk Based Approach thus goes beyond mere operational and generic risk analysis. There's also a practical, bottom-line reality to RBA: spend more time, money and energy on those risks that are more dangerous and more likely to cause harm. Not all threats are equal, so not all threats can be managed in the same way.
"Risk"	The term "risk" can be defined as a combination of the likelihood of an adverse event (hazard or harm) occurring, and of the potential magnitude of the damage caused (the nature of the incident itself and the extent of the damage).
"Risk Champion"	Refers to a person who by virtue of her/his expertise or authority champions a particular aspect of the risk management process in the DR&PW, but who is not the risk owner.
"Risk Management"	A systematic and formalised process to identify, assesses, manage and monitor risks.

“Risk Owner”	Refers to a person that is accountable for managing a particular risk in the DR&PW.
“SAPS”	Means South African Police Service.
“SCM”	Means Supply Chain Management.
“Theft”	Refer to incidents when officials find ways of stealing assets or money belonging to the state.
“ToR”	Means Terms of Reference. Terms of Reference refer to the instructions given to someone/group of people when they are asked to consider or investigate a particular subject, telling them what they must deal with and what they can ignore.
“Whistle-blowing”	Whistle-blowing is the act of informing the proper authorities that the organization/institution you are working for is doing something illegal.
“WPA”	Means Witness Protection Act, 1998 (Act No. 112 of 1998).

2. INTRODUCTION

- 2.1 Fraud and corruption represents a significant potential risk to the Northern Cape Department of Roads and Public Works’ (DR&PW) assets, service delivery efficiency and reputation. The DR&PW will not tolerate corrupt or fraudulent activities, whether internal or externally-linked to the DR&PW, and will vigorously pursue and prosecute any parties, by all legal means available, which engage in such practices or attempt to do so.
- 2.2 The Accounting Officer (AO) has committed the DR&PW to a process of fraud and corruption risk management that is aligned to the principles of good corporate governance, as supported by the Public Finance Management Act (PFMA), 1999 (Act 1 of 1999), as amended.

3. PURPOSE OF THE STRATEGY

- 3.1 The purpose of this Anti-Fraud, Anti-Corruption and Ethics Strategy is to provide guidance to enable the DR&PW to develop, implement and maintain an effective and efficient approach to fraud and corruption prevention and management.
- 3.2 This strategy outlines the plan on how the DR&PW will go about implementing its policy initiatives on fraud and corruption.

4. REGULATORY FRAMEWORK

- 4.1 The following legislative and regulatory frameworks apply:
 - 4.1.1 The Treasury Regulations, 2001.
 - 4.1.2 The Public Service Anti-Corruption Strategy, 2002.
 - 4.1.3 The Code of Conduct for the Public Service, as contained in the Public Service Regulations, 2016.
 - 4.1.4 The Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) as amended.
 - 4.1.5 The Protected Disclosures Act (PDA), 2000 (Act No. 26 of 2000).
 - 4.1.6 The Prevention and Combating of Corrupt Activities Act (PRECCA), 2004 (Act No. 12 of 2004).
 - 4.1.7 The Promotion of Access to Information Act (PAIA), 2000 (Act No. 2 of 2000).
 - 4.1.8 The Promotion of Administrative Justice Act (PAJA), 2000 (Act No. 3 of 2000).
 - 4.1.9 The Prevention of Organised Crime Act (POCA), 1998 (Act No. 121 of 1998).
 - 4.1.10 The Regulation of Interception of Communication and Provisions of Communication Act, 2002 (Act No.70 of 2002).
 - 4.1.11 The Financial Intelligence Centre Act (FICA), 2001 (Act No. 38 of 2001).
 - 4.1.12 The Criminal Procedure Act (CPA), 1999 (Act No. 51 of 1999).
 - 4.1.13 The Witness Protection Act (WPA), 1998 (Act No. 112 of 1998).
 - 4.1.14 The Public Administration Management Act (PAM), 2014 (Act No. 11 of 2014).
- 4.2 The following associated departmental regulatory frameworks apply:
 - 4.2.1 The Plan Policy Document (Compilation of Policies), consisting of the following:
 - a) the DR&PW Anti-Fraud and Corruption Implementation Plan;
 - b) the DR&PW Anti-Fraud and Corruption Charter;
 - c) the DR&PW Code of Ethics and Conduct;
 - d) the DR&PW Anti-Fraud and Corruption Policy and Response Plan;
 - e) the DR&PW Policy on Whistle Blowing / Protected Disclosures; and
 - f) the DR&PW Whistle Blowing / Protected Disclosures Guidelines.

- 4.2.2 The DR&PW Internal Audit Plan.
- 4.2.3 The DR&PW Monitoring and Evaluation (M&E) Policy Framework.

5. BACKGROUND

This strategy describes how ongoing fraud, corruption and ethics risk management will take place within the DR&PW. This Anti-Fraud, Anti-Corruption and Ethics Strategy is informed by the departmental Risk Management Policy and the departmental Risk Management Strategy and the DR&PW's Fraud and Corruption Risk Profile. This strategy is thus centred on a Risk Based Approach (RBA), taking into account cost versus benefit. The above should not be confused with investigating all incidents of reported fraud and corruption, which is part of the investigations procedure.

5.1 Fraud and Corruption Risk Governance

- 5.1.1 Fraud and corruption risk management needs to be embedded in the DR&PW in the form of written policies, defined responsibilities, and on-going procedures that implement an effective programme.
- 5.1.2 There needs to be a clear role for the senior management service (SMS) in putting these policies with reporting in place to convey the required information about the programme and its performance to them. The *"tone from the top"* will be reflected in the perception of fraud and corruption prevention, detection, investigation, resolution and recovery throughout the DR&PW.
- 5.1.3 Since state institutions vary greatly in organisational complexity, inherent risk, and size, there is no one-size-fits-all programme, but all programmes will address issues such as:
 - a) roles and responsibilities;
 - b) fraud and corruption awareness;
 - c) conflict of interest disclosure;
 - d) fraud and corruption risk assessment;
 - e) fraud and corruption reporting procedures;
 - f) whistleblower protection;
 - g) fraud and corruption investigation processes;
 - h) resolution, recovery and corrective action;
 - i) quality assurance; and
 - j) on-going monitoring and evaluation (M&E) actions.

5.2 Fraud and Corruption Risk Assessment

- a) The foundation for the prevention and detection of fraud and corruption is a structured risk assessment that addresses the actual risks faced by the DR&PW as determined by its strategic objectives, goods and services being delivered, complexity, and exposure to risks.
- b) The goal of the risk assessment is to determine the type, likelihood, and potential cost of risks, culminating in a departmental Risk Profile. This allows the DR&PW to tailor its efforts toward cost effective fraud and corruption mitigation.
- c) Assessing fraud and corruption risks necessarily involves looking at how employees, including senior management, interact with the resources of the DR&PW.
- d) Pressures (incentives and motivations) and opportunities compose two (2) of the legs of the Fraud Triangle that is mostly determined by the DR&PW itself. The Fraud Triangle is explained in more detail in section 5.3 of this document.
- e) As such, the risk assessment effort has to be very clear and detailed about how controls, policies, and procedures interact with specific roles (Risk Owners).
- f) It is important to note that the sources of these risks may be external as well as internal. This is especially the case in highly networked and data dependent operations.
- g) As part of fraud and corruption risk assessment activities, the matters discussed below, should be taken into consideration.

5.2.1 Identification and Assessment of Vulnerable Areas

- a) In order to develop and implement effective and efficient fraud and corruption prevention and management measures, the DR&PW needs to identify where exposures to fraud and corruption exist within the DR&PW's current operating systems (including IT) and procedures.
- b) Only once these exposures have been identified, will it be possible to implement actions to counter the exposures and, wherever possible, prevent or reduce the incidence of fraud and corruption in the future.

5.2.2 Ownership of Fraud and Corruption Risk

- a) All employees are responsible for the management of fraud and corruption risk, to some extent, but the AO has the ultimate responsibility.
- b) The AO can delegate the responsibility to line managers in specific areas of the DR&PW.
- c) The AO can delegate responsibility for fraud and corruption risk management along with the flow of activities from strategic to operational level.

5.2.3 Response Plan

- a) As part of the departmental Anti-Fraud and Corruption Policy and Response Plan, the DR&PW developed clear procedures on how to address controls deficiency.
- b) The DR&PW developed clear lines of reporting fraud and corruption. Fraud and corruption reporting forms part of the departmental Response Plan and investigation procedures.
- c) The Response Plan also outlines the activities and the personnel responsible for specific response activities.

5.2.4 Legal Framework

- a) Certain legislation that is relevant to addressing civil and criminal acts against the DR&PW is mentioned in The Plan and other departmental policy documents and must be legally interpreted as such by the Directorate Legal Services, in addition to other relevant aspects of law, for example common law.
- b) From the above mentioned documents and legal interpretations it should be clear what constitutes the act of fraud and/or corruption in specific detected/reported cases.

5.2.5 Anti-Fraud and Anti-Corruption Organisational Culture

- a) The Accounting Officer (AO) must put structures and initiatives in place to promote and educate the DR&PW's employees, clients and stakeholders about the DR&PW's organisational culture, which is anti-fraud and anti-corruption orientated.
- b) Organisational culture is a system of shared assumptions, values, and beliefs, which governs how people behave in organisations. Organisational culture includes an organisation's expectations, experiences, philosophy, and values that hold it together, and is expressed in its self-image, inner workings, interactions with the outside world, and future expectations.
- c) Organisational culture is based on shared attitudes, beliefs, customs, and written and unwritten rules that have been developed over time and are considered valid.
- d) Every organisation develops and maintains a unique culture, which provides guidelines and boundaries for the behaviour of the members of the organisation. Organisational culture includes the following:
 - (i) the ways the organisation conducts its business, treats its employees, clients, and the wider community;
 - (ii) the extent to which freedom is allowed in decision making, developing new ideas, and personal expression;
 - (iii) how power and information flow through its hierarchy; and
 - (iv) how committed employees are toward collective objectives.

- e) The process to introduce newcomers into the organizational culture is called “organisational socialisation” and is increasingly acknowledged to have a significant influence on the newcomer’s performance as well as on employee turnover in general. The recruitment process is a process through which the DR&PW goes about selecting those applicants who would be most likely to successfully socialise themselves into the Department.
- f) Therefore appropriate departmental recruitment, placement and promotion policies and practices are crucial in terms of matching appropriate individuals to the various posts within the DR&PW.
- g) Management has the responsibility of training employees on fraud and corruption, as part of an anti-fraud and corruption programme.
- h) As the management expert Edgar Schein argues, leadership is critical to the creation and maintenance of culture; there is a constant interplay between organisational culture and leadership.
- i) Within organisations, cultural norms arise and change due to what leaders tend to focus their attention on, their reactions to crises, their role modelling, and their recruitment strategies.
- j) Leader’s visions and actions provide the substance of new organisational culture.

Table 1: Culture-Embedding Mechanisms

Schein's Culture-Embedding Mechanisms

Primary Embedding Mechanisms	Secondary Articulation and Reinforcement Mechanisms
What leaders pay attention to, measure, and control on a regular basis.	Organization design and structure
How leaders react to critical incidents and organizational crises.	Organizational systems and procedures
Observed criteria by which leaders allocate scarce resources.	Organizational rites and rituals
Deliberate role modeling, teaching, and coaching	Design of physical space, facades, and buildings
Observed criteria by which leaders allocate rewards and status.	Stories, legends, and myths about people and events.
Observed criteria by which leaders recruit, select, promote, retire, and excommunicate organizational members.	Formal statements of organizational philosophy, values, and creed.

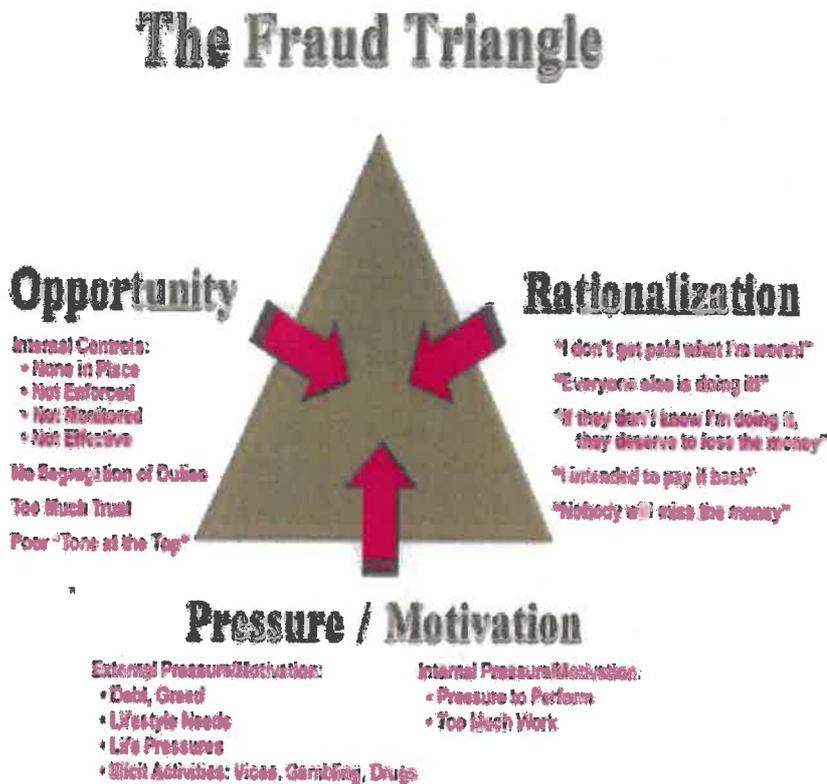
5.3 The Fraud Triangle – Understanding Fraud and Corruption

- a) In order to gain a comprehensive understanding of fraud and corruption, a definition of the term “ethics” is useful. The DR&PW Code of Ethics and Conduct defines the term “ethics” as “...standards of conduct, which indicate how a person should behave, what his or her conduct should be, based on moral duties, honesty and values arising from the principles of right and wrong.”
- b) Ethics thus constitutes the moral *principles* of right and wrong, which forms the basis of *norms* (standards of conduct/behaviour) and which in turn informs organisational *policies and procedures*.
- c) Fraud refers to a deception that is intentional and caused by an employee/network of employees for personal gain. In other words, fraud is a deceitful activity used to gain an advantage or generate an illegal profit. In addition, the illegal act (behaviour) benefits the perpetrator(s) and harms other parties involved. For example, an employee that embezzles money of the DR&PW is committing fraud. The employee would benefit from getting additional money at the expense of the Department.
- d) Fraud is also commonly defined as the unlawful and intentional making of a misrepresentation which causes actual prejudice or which is potentially prejudicial to another. Fraud occurs where:
 - (i) one party is deceived; and
 - (ii) there is a perpetrator (fraudster) and a victim (the DR&PW) which is being defrauded.
- e) As far as corruption is concerned, it is often thought of as being the most serious of frauds or abuses of power/authority, yet it can include what we would normally consider to be reasonably minor deviant behaviours which violate the trust placed in employees. Examples of this might include fraudulently altering timesheets, or claiming sick leave while undertaking a second job during the time off (e.g. unauthorised Remunerative Work Outside the Public Service (RWOPS)).
- f) Corruption is furthermore defined by the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004) and can be summarised as follows: *If one party (person) gives another party (person) anything of value (defined as gratification, in the Act) with the purpose of influencing them to abuse their power (authority)*. Corruption thus occurs where:
 - (i) both parties know what is going on; and
 - (ii) both parties are guilty.
- g) Fraud and corruption can thus be explained as deviant behaviour, which in turn refers to violations against organisational norms. This behaviour is contrary to an organisation’s policies and rules.
- h) Organisational rules and procedures come into conflict with deviant behaviour when certain self-entitled people seek to “normalise” the deviant behaviour (creating a “new normal”), which

they see as more important and legitimate. In this way, fraud and corruption can become embedded and institutionalised within the very fabric of the organisation's culture. This deviant behavioural onslaught can furthermore spiral into serious acts of corruption by individual employees or even networks of employees, if left unchecked.

- i) Corruption has the potential to and does indeed exist, in both the public and private sectors, and in numerous cases, corrupt and mutually reinforcing linkages between these two sectors are present in terms of private business entities doing business with the state, with links to certain corrupt public officials/networks of officials.
- j) Below, the components of the Fraud Triangle are explained. These components form a symbiotic system that collectively contributes to increasing the risk of fraud and corruption.
- k) To fight fraud and corruption, one must not only realise that it occurs, but also how and why it occurs.
- l) The criminologist Donald R. Cressey developed The Fraud Triangle. Cressey's hypothesis are as follows: *Trusted persons become trust violators when they conceive of themselves as having a financial problem which is non-sharable, are aware that this problem can be secretly resolved by violation of the position of trust, and are able to apply to their own conduct in that situation certain rationalisations which enable them to adjust their perceptions of themselves as trusted persons with their perceptions of themselves as users, albeit unlawfully, of the entrusted funds/property/assets.* This includes employees who are fulfilling fiduciary functions and who are in breach of their fiduciary duties.
- m) Essentially, the three elements of the Fraud Triangle are: **Opportunity**, **Pressure** (also known as incentive or motivation) and **Rationalisation** (sometimes called justification or attitude). For fraud to occur, all three (3) elements must be present.

Diagram 1: The Fraud Triangle



5.3.1 Pressures

Pressures, alternatively called motivations or incentives, refers to an employee's mindset towards committing fraud and corruption. Personal incentives may include wanting to earn more money, the need to pay personal bills or a gambling addiction. Amongst others, the following pressures can be identified:

- a) financial pressures;
- b) personal habits (gambling, drugs, alcohol);
- c) work-related factors (overworked, underpaid, not promoted);
- d) non-achievement of financial benefits (bonus, compensation); and
- e) high debt levels.

5.3.2 Opportunity

Opportunity refers to circumstances that allow fraud to occur. In the fraud triangle, it is the only component that an organisation exercises complete control over. Examples that provide opportunities for committing fraud and corruption include:

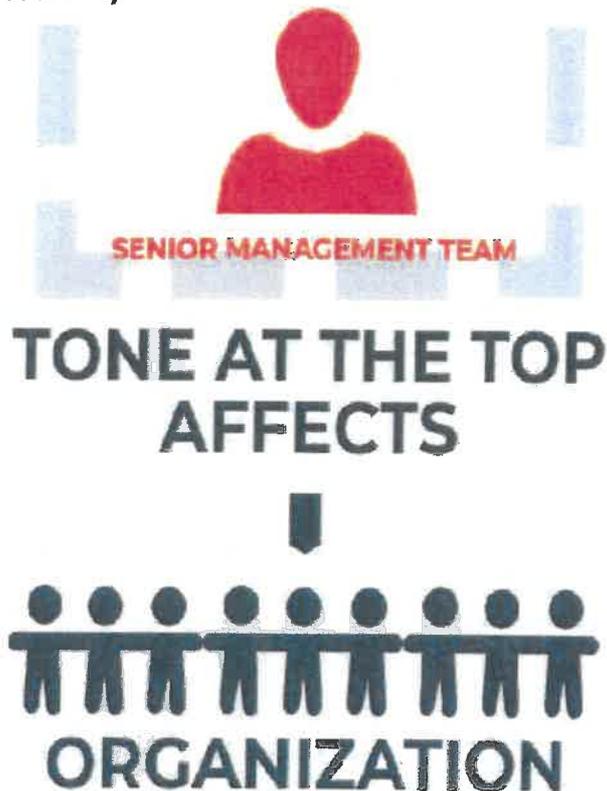
a) **Weak Internal Controls:**

Internal controls are processes and procedures implemented to ensure the integrity of accounting and financial information. Weak internal controls such as poor separation of duties, lack of supervision, and poor documentation processes give rise to opportunities for fraud and corruption.

b) **Poor “Tone at the Top”:**

- (i) “Tone at the top” refers to senior and especially top management’s commitment towards being ethical, showing integrity, and being honest. A poor “tone at the top” results in an organisation that is more susceptible to fraud and corruption.
- (ii) “Tone at the top”, commonly referred to in auditing, is used to define the leadership of an organisation’s management in terms of their attitude and commitment to being honest and ethical and to uphold internal controls. The “tone at the top” sets forth an organisation’s cultural environment and corporate values.
- (iii) The “tone at the top” highlights that the top management team should embody and not merely pay “lip service” to compliance and upholding ethics. It states that those at the top of the organization should be honest, show integrity, and uphold an ethically-correct organisational culture.
- (iv) The “tone at the top”, as the name implies, starts at the top and is supposed to trickle down into middle-management and eventually the organisation as a whole.
- (v) An organisation with a poor tone results in an institution that is more likely to display unethical behavior, engage in fraudulent activity, and not support internal controls.

Diagram 2: "Tone at the Top"



(vi) Therefore, the "tone at the top" sets forth the culture and values of the DR&PW and a poor tone results in the following:

- 1) poor internal control;
- 2) low fraud and corruption awareness;
- 3) no consequence management (e.g. civil and/or criminal prosecution);
- 4) rapid turnover of employees;
- 5) use of many banking institutions and instruments;
- 6) weak subordinate personnel; and
- 7) low utilisation of annual leave by certain employees (a red flag when detecting and investigating fraud and corruption).

5.3.3 Rationalisation

Rationalization refers to an individual's justification for committing fraud or corruption. Examples of common rationalizations that fraud and corruption committers use, include:

a) **“They treated me wrong.”**

An individual may be spiteful towards their manager or employer and believe that committing fraud and/or corruption is a way of getting payback.

b) **“Upper management is doing it as well.”**

A poor “tone at the top” may cause an individual to follow in the footsteps of those higher in the departmental hierarchy.

c) **“There is no other solution.”**

An individual may believe that they might lose everything (for example, losing a job) unless he or she commits fraud and/or corruption. Common arguments regarding this rationalisation include the following:

- (i) *“I am only borrowing the money and will pay it back.”*
- (ii) *“Nobody will get hurt.”*
- (iii) *“The Department treats me unfairly and owes me.”*
- (iv) *“It is for a good purpose.”*
- (v) *“It is only temporary, until operations improve.”*

5.4 The Role of Socialisation in terms of Fraud and Corruption

- 5.4.1 Social groups within a workplace can band together to promote or hide fraud and corruption. People in workplaces can find themselves socialised in terms of being categorised or indeed categorise themselves into the “in” or “out” group as part of an organisational sub-culture.
- 5.4.2 Organisational socialisation can be defined as a learning and adjustment process that enables an individual to assume an organisational role that fits both organisational and individual needs. It is a dynamic process that occurs when an individual assumes a new or changing role within an organisation. Organisational socialisation is the process by which people learn about and adjust to the knowledge, skills, attitudes, expectations, and behaviours needed for a new or changing role within an organisation.
- 5.4.3 It is important to understand that organisational socialisation in its broader context implies a process that does not only affect newcomers, but which is *ongoing*. Socialisation is therefore important for established organisational members as well.
- 5.4.4 Thus, organisational socialisation focuses on organisational membership, which includes how people move from being outsiders to being insiders and how people move between organisational roles within and across organisational structures over time.
- 5.4.5 Socialisation is focused on how organisations encourage newcomers to align with existing role expectations via tactics that encourage *assimilation*. However, organisational socialisation is also

a process of mutual influence. Individuals can influence and shape the organisation to align with their desires, via *personalisation* tactics. In the context of this document, the ethics of organisational socialisation are central.

- 5.4.5 Some who are new to a workplace may want to associate with the 'in' crowd no matter what. If the group is engaged in corrupt activities or deviant behaviour, the new worker may be drawn in and pressured to participate. New employees can be socialised into corrupt behaviour within the group or bullied to maintain silence.
- 5.4.6 Management may have knowledge of the strong fraud and corruption-prone sub-culture and choose not to intervene for a number of potential reasons. It may be that the group (e.g. Chief Directorate/Directorate/Unit/Section) is performing well and meeting Key Result Area (KRA)/Key Performance Area (KPA)/Generic Assessment Factor (GAF) targets; it may be that management is being bullied/threatened by staff not to intervene, or it may be that the *status quo* is being maintained through the use of corrupt alliances and relationships (networks).
- 5.4.7 The "in" group is all about informal power (wielded by "informal leaders"). A worker may not hold a senior role, but they have such strong personal power over colleagues that they end up being the leader within the group. Through use of this power, manipulation and persuasion, they may create and maintain the norms that result in corrupt behaviour. Any employee who directly or indirectly:
- a) accepts or agrees or offers to accept any *gratification* from any other person, whether for the benefit of himself or herself or for the benefit of another person; or
 - b) gives or agrees or offers to give to any other person any gratification, whether for the benefit of that other person or for the benefit of another person is guilty of the offence of corruption.
- 5.4.8 "Gratification" includes the following:
- a) money, whether in cash or otherwise;
 - b) any donation, gift, loan, fee, reward, valuable security, property or interest in property of any description, whether movable or immovable, or any other similar advantage;
 - c) the avoidance of a loss, liability, penalty, forfeiture, punishment or other disadvantage;
 - d) any office, status, honour, employment, contract of employment or services, any agreement to give employment or render services in any capacity and residential or holiday accommodation;
 - e) any payment, release, discharge or liquidation of any loan, obligation or other liability, whether in whole or in part;
 - f) any forbearance to demand any money or money's worth or valuable thing;
 - g) any other service or favour or advantage of any description, for example sexual favours (which can involve sexual harassment), protection from any penalty or disability incurred or apprehended or from any action or proceedings of a disciplinary, civil or criminal nature, whether or not already instituted, and includes the exercise or the forbearance from the

exercise of any right or any official power or duty;

- h) any right or privilege;
- i) any real or pretended aid, vote, consent, influence or abstention; or
- j) any valuable consideration or benefit of any kind, including any discount, commission, rebate, bonus, deduction or percentage.

5.4.9 "Induce" includes to persuade, encourage, coerce, intimidate or threaten to cause a person to do or not do something.

5.4.10 In South Africa, fraud and corruption remain a threat to public trust and confidence and it is therefore essential to recognise fraud and corruption prevention as an integral part of strategic management. It is important that the Accounting Officer (AO) set the right tone for the prevention and management of fraud and corruption in the DR&PW.

5.4.11 All staff members may be aware of the need to prevent loss and to safeguard stakeholders' interests; however they may need clarification about the DR&PW's standpoint relating to fraud and corruption, which is what this strategy aims to do.

6. FRAUD AND CORRUPTION PREVENTION AS RISK MANAGEMENT RESPONSIBILITY

Certain initiatives can be implemented in the workplace in order to prevent fraud and corruption and lower the risks associated with it as part of the DR&PW's risk management responsibility. The following risk management mechanisms for fraud and corruption prevention should be put in place:

6.1 A Positive and Ethical Organisational Culture

In a positive and ethical organisational culture, fraud and corruption will have little place to sprout and grow. Some of the elements to consider in this regard include the following:

- 6.1.1 Transparency, open communication and an emphasis on good working relationships.
- 6.1.2 Clarity around organisational structure in the workplace and the various job responsibilities.
- 6.1.3 Meaningful and regular skills development opportunities for staff members.
- 6.1.4 Zero tolerance for fraud and dishonesty in the DR&PW.
- 6.1.5 A Code of Ethics and Conduct for the DR&PW.
- 6.1.6 Clear policies and procedures.
- 6.1.7 Appropriately rewarding employees and treating them fairly.

6.2 Physical and Information Security

- 6.2.1 Securing the premises of the DR&PW and ensuring information systems and data security are always important to reduce crime such as burglary, vandalism and the theft and leakage of information.
- 6.2.2 Security procedures such as restriction of access to data and information resources also helps to reduce fraud and corruption risks, such as locking of cupboards, filing cabinets and safes, and proper use of IT controls such as logins and passwords.

6.3 Separation of Duties and Strong Controls

- 6.3.1 Transactions, especially financial ones, should be split up into tasks that are carried out by different people. For instance, it shouldn't be left up to one employee only to receive, count and record cash transactions, without any checks and balances.
- 6.3.2 In addition, all cheque and online payments should require at least two authorisers or signatures.

6.4 Proper Recruitment Practices

- 6.4.1 Real background checks should be done by Human Resource Management (HRM) for all prospective employees and persons should not only be employed based on a *curriculum vitae* (CV)/resume, an interview and a reference letter(s), for example.
- 6.4.2 Past employment and criminal checks and contacting referees can all contribute towards establishing a clear picture of potential employees.

6.5 Proper Financial Monitoring and Surveillance

- 6.5.1 Financial losses can be significantly lowered in cases where potentially fraudulent activities are detected through financial monitoring and account reconciliations, rather than through accidental discovery.
- 6.5.2 Other examples of surveillance include regular and surprise internal audits and annual independent external audits (e.g. by the Auditor General (AG) of South Africa), and proper supervision of staff involved in financial transactions. This will involve checking for errors and appropriate approval procedures.

6.6 Fraud and Corruption Awareness Training and Reporting

- 6.6.1 The main purpose of fraud and corruption awareness 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 and how to respond to it.
- 6.6.2 Since every organ of state is unique in its own way regarding its strategic objectives, policies and procedures, organisational culture and fraud and corruption risk profile, employees of the DR&PW should be trained and made aware of fraud and corruption risk management in general, but also in connection with the particular departmental fraud and corruption risk profile.
- 6.6.3 The above mentioned is particularly important for staff working in areas that are more vulnerable to fraud and corruption, such as SCM, Financial Management and Moveable and Immovable Asset Management.
- 6.6.4 Training allows for learning about fraud and corruption and its impacts, how to prevent and detect it, and where to report it.

6.7 Structural Prevention of Fraud and Corruption

This section deals with the DR&PW strategy of fraud and corruption prevention at the structural level and outlines the fraud and corruption risk management responsibilities associated with different roles within the DR&PW.

6.7.1 The Accounting Officer (AO)

The AO bears the ultimate responsibility for fraud and corruption risk management within the DR&PW. This includes incorporating this activity into senior management functions and overseeing the investigation of suspected fraud and corruption, and facilitation for the reporting of such instances.

6.7.2 The Executive Authority (MEC)

The Executive Authority (Member of the Executive Council (MEC)) for Roads and Public Works takes an interest in fraud and corruption risk management to the extent necessary to obtain comfort that properly established and functioning systems of risk management are in place to protect the DR&PW against significant risks.

6.7.3 The DR&PW Fraud Prevention, Ethics and Risk management Committee (FPERC)

- 6.7.3.1 The role of the FPERC of the DR&PW is to oversee the departmental approach to fraud prevention, fraud detection strategies and response to fraud and corruption incidents reported by officials or other external parties.
- 6.7.3.2 The FPERC is a sub-committee of the DR&PW's IAC and is chaired by one of the independent members of the IAC. The various Programmes and Directorates have representation on this committee. The Internal Auditor shall be a compulsory member.
- 6.7.3.3 The FPERC meets at least once a quarter to discuss and report on the following issues:
- a) Progress made in respect of implementing the departmental Risk Management, Anti-Fraud, Anti-corruption and Ethics Strategy, as well as The Plan Policy Compilation of the DR&PW.
 - b) Reports received by the DR&PW regarding fraud and corruption incidents with the view to making any recommendations to the AO and the Chairperson of the IAC.
 - c) Reports on all investigations initiated and concluded.
 - d) All allegations received via the National Anti-Corruption Hotline or the DR&PW's suggestion boxes.
 - e) Other roles and responsibilities of the FPERC, which will form part of its quarterly meetings are outlined in the FPERC's ToR.

6.7.4 The DR&PW Internal Audit Committee (IAC)

- a) The IAC is an independent committee responsible for general oversight of the DR&PW's control, governance and risk management functions, which includes consideration and assessment of FPERC reports and recommendations.
- b) The responsibilities of the IAC with regard to fraud and corruption risk management are formally defined in its ToR.
- c) The IAC provides an independent and objective view of the DR&PW's fraud and corruption risk management effectiveness.

6.7.5 Management of the DR&PW

- a) Senior management is committed to eradicating fraud and corruption and ensuring that the DR&PW strives to be perceived as ethical in all its dealings with the public and other parties.
- b) In this regard, management, under the guidance of the Accounting Officer (AO), will ensure that it does not become complacent in dealing with fraud and corruption and that it will ensure that the DR&PW's overall fraud management, anti-corruption and ethics policies and strategy implementation is monitored and evaluated regularly.
- c) Furthermore, management will ensure that all officials and stakeholders are made aware of

the DR&PW's overall anti-fraud, anti-corruption and ethics policy and strategies through awareness-raising initiatives and training on fraud, corruption and ethics.

6.7.6 Officials of the DR&PW

- a) Officials of the Department of Roads and Public Works (DR&PW) in the Northern Cape Province are required to conduct themselves in an ethical and moral way.
- b) 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.
- c) The collective ethical conduct of all the individual officials of the DR&PW reflects the DR&PW's ethical conduct. In this regard, the highest standards of ethics are required by officials when fulfilling their duties.
- d) Good governance indicates that departments should develop codes of conduct (ethics) as part of their corporate governance frameworks. All officials are therefore expected to abide by the DR&PW's Code of Ethics and Conduct.

6.7.7 The Chief Risk Officer (CRO)

- a) The Chief Risk Officer (CRO) will work with management to assist them with implementing the fraud and corruption risk management policies and processes in their areas of responsibility.
- b) This will include promoting awareness through workshops.

6.7.8 DR&PW Internal Audit Unit

- a) This unit plays a monitoring role in the effectiveness of the fraud and corruption risk management policies and processes and also during implementation of recommendations to reduce identified cases of fraud and corruption.
- b) Internal Audit will make recommendations to the IAC and can play a pro-active role in reducing corruption risks by identifying weaknesses in internal controls and suggesting strategies and actions to correct them.

6.7.9 External Audit

- a) The external auditor (the Auditor-General (AG)) provides an independent opinion on the effectiveness of fraud and corruption risk management in the DR&PW and recommended actions in this regard (which may include corrective and prosecutorial actions, as per

relevant legislation).

- b) A holistic approach to risk management will be adopted by the DR&PW, which means that every key risk in each part of the DR&PW will be included in a structured and systematic process of Fraud and Corruption Risk Management, in accordance with the opinions and recommendations of the AG, where applicable.
- c) Opinions and recommendations from the AG on fraud and corruption risk management processes will become embedded, where applicable, into the DR&PW's management systems and processes, ensuring that its responses to risks remain current and dynamic.
- d) All departmental fraud and corruption risk management efforts, as per the opinions and recommendations of the AG, will be focused on supporting the achievement of the DR&PW's strategic objectives.

6.7.10 DR&PW Risk Champions

- a) A departmental Risk Champion's (e.g. Deputy Directors and Assistant Directors) responsibility involves intervening in instances where the risk management efforts are being hampered, for example, by the lack of co-operation by management and other officials and the lack of departmental skills and expertise.
- b) In addition, DR&PW Risk Champions also have a responsibility to alert the relevant Risk Owners on senior management level (e.g. Directors and Chief Directors) involving instances where risk management efforts are being hampered, in terms of escalating a matter which can only be adequately remedied from the level of a Risk Owner on senior management level.

6.8. Manifestations of Fraud and Corruption

- a) Fraud, corruption and unethical behaviour manifests itself in various forms. The following terms and examples is not exhaustive, but illustrate some of these manifestations:
 - (i) **Abuse of Discretion or Power/Authority:**
 - 1) Abuse of discretion or power/authority vested in an individual for personal gain.
 - 2) An official(s) responsible for the procurement of goods and services may exercise the discretion to purchase goods or services from a company in which she/he/they holds a personal interest.
 - 3) The unethical conduct of creating or exploiting conflicting interests, for example a person may participate in discussions and push for a decision that may be favourable for him/her/them because of a personal interest in the matter under

discussion.

(ii) **Bribery:**

- 1) The bestowing of a benefit in order to unduly influence an action or decision.
- 2) May be initiated by a person who seeks or solicits bribes or by a person/company/consultant who offers and then pays them.
- 3) Also happens when, for example a supplier offers an official some personal benefit in exchange for their assistance in securing government business or position of employment for her/him. Usually these officials evade the laid down processes, disregarding the requirement of fairness and honesty in government institutions.
- 4) Bribery is a form of corruption and can be exhibited by means of different actions such as accepting inappropriate and undisclosed gifts from suppliers; accepting bribes or favours to process requests; and accepting bribes or favours for turning a blind eye to a service provider who does not provide appropriate goods or services.

(iii) **Embezzlement or Theft:**

- 1) The taking or conversion of money ("money laundering"), property/assets or work items by an individual who is not entitled to said money/property/assets, but by virtue of her/his position or employment has access to them.
- 2) Examples of embezzlement or theft include stealing equipment or supplies from work; and/or abuse of work telephone facilities by making private calls using departmental codes, which are not designated for such calls.
- 3) Removal of information and/or documents from public or personal files that is not authorised.
- 4) Also for example the unlawful and intentional misappropriation of another's property or assets which is in his/her lawful possession, with the intention to deprive the owner of her/his rights permanently.

(iv) **Extortion:**

- 1) The use of or the threat of violence or the exposure of damaging information to induce cooperation. For example where someone intimidates or threatens a DR&PW official to gain some advantage from him/her.
- 2) Officials who are intimidated in this fashion must lay a charge with the SAPS, otherwise they will be perceived to be a willing participant.

(v) **Favouritism and Nepotism:**

Abuse of discretion or power/authority in favour of the interests of a relative or a friend, for example employing family members or close friends and associates who are not suitably qualified or are not the best candidates.

(vi) **Fraud:**

The unlawful and intentional making of a misrepresentation which causes actual and/or potential prejudice to another, for example the use of false or misleading information to induce the owner of a property to relinquish it voluntarily. This is also applicable to academic qualifications.

(vii) **Misappropriation of Public Funds/Assets:**

Wrongful, improper or excessive use of public funds and/or assets in a person's care. Examples of misappropriation include the following:

- 1) Misappropriation of funds received from clients and avoiding detection by not issuing receipts to those clients.
- 2) Unauthorised use of DR&PW moveable and immovable assets, including vehicles.
- 3) Making unauthorised private calls with work phones.
- 4) Printing or photocopying personal documents using DR&PW facilities.
- 5) Operating a private business during working hours.
- 6) Theft of cash.
- 7) Fraudulent disbursements.
- 8) Theft and misuse through assets requisitions and transfers.

(viii) **Payroll Fraud:**

Payroll fraud includes schemes against the salaries and wages payment systems. Examples include the following:

1) **Ghost Employees:**

A ghost employee is someone recorded on the payroll system, but does not work for the DR&PW. The ghost can be a real person that (knowingly or not) is placed into the system, or a fictitious person invented by the fraudster.

2) **False Wage Claim:**

False wage claim refers to falsely adding extra hours or other relevant factors to billable hours' information to increase remuneration.

3) *Deliberate Wrongful Deposit of Salaries or Payments:*

Depositing money into another person's account when it is not due to that person, then requesting them to redeposit it into a fraudulent account that is not the DR&PW's account.

(ix) **Procurement Fraud:**

Procurement fraud includes, but is not limited to, cost/labour overpricing, defective pricing, defective parts, price fixing and bid rigging, and collusion.

1) *Cost or Labour Overpricing:*

Refers to schemes by contractors on cost-type contracts to fraudulently inflate the cost of labour or materials.

2) *Defective Pricing:*

Occurs when a contractor does not submit or disclose accurate and complete cost or pricing data to the DR&PW, prior to reaching a price agreement.

3) *Price Fixing and Bid Rigging:*

Bid rigging is any activity to suppress and eliminate competition on contracts funded by the DR&PW. Price fixing and bid-rigging is an agreement where, in response to a call or request for bids or tenders, one or more bidders agree not to submit a bid, or two or more bidders agree to submit bids that have been pre-arranged among themselves.

4) *Collusion:*

An illegal and secretive agreement, which occurs between two or more persons to limit open competition by deceiving, misleading, or defrauding others of their legal rights, or to obtain an unfair advantage. Collusion can occur between suppliers and employees; between suppliers e.g. conspiring with others to obtain tenders; disclosing proprietary information relating to a tender to outside parties; submitting or processing false invoices from contractors or other suppliers; etc.

(x) **Travel and Subsistence (S&T) Fraud:**

Travel and subsistence fraud occurs when employees claim for travel or subsistence expenses that are not owed e.g. claims for journeys that were not made; false client entertainment claims; claims for amounts higher than that spent; forged signatures authorising payment; and unauthorised amendments to timesheets.

(xi) **Financial Conflict of Interest:**

Financial interest consisting of the employee's interest and those of the employee's spouse and dependent children, friends or associates that reasonably appears to be related to the employee's institutional responsibilities.

(xii) **Facilitation Payments:**

- 1) Popular in the supply chain management (SCM) process and in financial administration where someone asks an official to speed up the process of payment, without due consideration to procedural regulations. Both the giver and the recipient are involved.
- 2) Also occurs when an official causes a payment to be processed in favour of a person or business which has, in fact, not given government the required value for that payment.

(xiii) **Kick-backs:**

Occurs when the supplier who is awarded business gives money or a gift, usually pre-arranged, from the payment received, to a government official who dishonestly influenced the choice of supplier.

(xiv) **Patronage:**

Occurs when officials in positions of authority arrange to have business awarded to their families, friends or associates. Patronage also sees officials bypassing required processes in order to award employment positions within government to family members or friends.

- b) Official awareness of the departmental Policy Documents, specifically the Code of Ethics and Conduct for departmental staff, and the manifestations of fraud and corruption in the workplace all assist in the creation of an environment which may be considered to be hostile to a would-be transgressor(s).

6.9 Operational Prevention of Fraud and Corruption

Fraud and corruption can exist in many forms with varying degrees of severity. It remains the most difficult to address on an operational level, with some of the most prominent reasons being social pressures, the use of legitimate processes to hide fraudulent and corrupt behaviour, and using co-workers to assist in carrying out corrupt activities in an effort to prevent detection.

6.9.1 Understanding how Legitimate Processes are Undermined

- a) When corruption is embedded into everyday routines and operations, it can be difficult to detect as behaviours become normalised.
- b) Often, these legitimate processes rely upon alliances within the workplace. For example, organisational processes might require a double sign-off on invoices for payment, yet two employees could work together to create and approve false invoices and transfer funds into their own accounts.
- c) Speaking out against corruption can result in changes to a person's employment conditions, such as redundancy, transferring a worker, cutting hours or changing shifts – all of which may seem legitimate until the timing is considered.
- d) Corrupting legitimate processes can also exist in other forms. For example, there might be a strict requirement for payment of invoices to be signed off by two people before being approved. If two employees work together to create and approve false invoices and then pay the money into their bank accounts, this is corruption of a legitimate process.
- e) If a group in a workplace regularly engages in corruption, for example using departmental vehicles for personal use, there may be pressure on other workers to join in or collude. If they refuse, the group may organise for the workers to be transferred.

6.9.2 The Role of Fraud and Corruption Networks

- a) Employees can develop strong alliances and networks both within their close-knit group and more broadly across the DR&PW.
- b) These alliances can be used for corrupt purposes through an environment of secrecy, agreed rules and clique-like closeness.
- c) As employees get transferred to different areas and promoted, or even promote members of their clique, this network can grow both in size and the effectiveness of its corrupt activities.
- d) Once a corrupt employee has developed a network, there are plenty of people to help engage in corruption or to help conceal it. Sometimes, these people are manipulated into assisting through legitimate processes, and may not even realise that they are aiding corrupt activities.
- e) Because the corrupt activity is concealed by legitimate processes, it can be very difficult to prove. It is only by uncovering the background to particular decisions and actions that corruption may be established.
- f) All of these background factors are important to consider as they establish context for a decision being made. For example, if an employee was transferred just a week after making a complaint about fraud/corruption against her/his supervisor/line manager, surrounding relevant factors may be:

- (i) There was no warning that the decision was about to be made.
- (ii) No one discussed the matter with the employee.
- (iii) The supervisor/line manager of the unit the employee was transferred from, and the supervisor/line manager of the unit the employee was transferred to, are known to be good friends.
- (iv) There are documentary evidence, for example e-mails and memoranda between supervisors/line managers about transferring the employee because of the complaint.

6.9.3 Protection from Detection

- a) People working together have tremendous power to be fraudulent and corrupt and resist detection.
- b) The strength of the 'in' group relies upon no one speaking out about the group's activities.
- c) In cases where someone has spoken out, or alleged corrupt activities are suspected by management, corrupt group members can protect each other by providing false evidence that supports members or covers their tracks.
- d) This inhibits investigators from proving their suspicions and uncovering the corruption.

6.9.4 Silencing and Censorship of Fellow Employees

- a) Silence and censorship are closely linked to social pressures. Once an employee group is engaging in corrupt behaviour, they can cover up their activities by insisting on the silence of others.
- b) Newcomers to the group can succumb to peer group pressure for a number of reasons, including:
 - (i) Fear of being ostracised or bullied.
 - (ii) Wanting to be accepted into the group.
 - (iii) Being socialised into the unethical normative behaviours of fraud and corruption.
- c) Workplace fraud and corruption can be broadly defined as behaviour that violates the trust that organisations place in their workers. It can range from serious corruption and abuses of power to minor issues such as fraudulently claiming subsistence and travel (S&T) expenses.
- d) Legitimate processes are processes, policies and procedures that a workplace uses to function. They can sometimes be manipulated for corrupt purposes. For example, an employee who makes a complaint about a manager may be transferred to another work station or have their overtime hours reduced. The decision-maker justifies the change by saying that there was an operational need for the change, but the timing indicates that it was made because the employee complained.

6.9.5 Pre-employment Screening

- a) Pre-employment screening will be carried out for all appointments, and evidence of such screening will be maintained by the HRM section.
- b) Consideration should be given to the following pre-employment screening:
 - (i) Verification of identity.
 - (ii) Police criminal history.
 - (iii) Reference checks with the two most recent employers — this will normally require telephone and/or e-mail contact.
 - (iv) A consideration of any gaps in employment history and the reasons for those gaps.
 - (v) Verification of formal qualifications claimed.
- c) The DR&PW's policy directives on pre-employment screening, as well as on recruitment, will make provision for all new and promoted officials, including those with administrative responsibilities or computer access.
- d) The screening will be performed by a person/people nominated by HRM, in conjunction with the AO, to ensure that screening is consistent and appropriately resourced throughout the DR&PW.
- e) Screening will be conducted in accordance with the classification of the official or the levels of screening outlined below.
- f) Where an official is promoted into a management/senior management position and has not been screened during the course of the previous three (3) years, the applicant will be re-screened.
- g) The levels of screening include:

Level 1 (One) — All officials (including those with administrative functions or computer access).

- 1) Verification of claimed educational qualifications.
- 2) An independent reference check directly with two referees nominated by the applicant or previous employers.
- 3) Criminal history checks (after the necessary authorisations had been obtained).

Level 2 (Two) — All Managers/Senior Managers and above, as well as IT and Finance staff.

- 1) All Level 1 (one) checks.
- 2) Employment history checks.
- 3) Directorship and membership searches.
- 4) Insolvency/credit search (including a check with credit bureau's).

6.9.6 Recruitment and Appointment Procedures

- a) Recruitment and appointments (including promotions) will be conducted in accordance with the requisite recruitment and appointment procedures.
- b) It will be a transparent process and all appointments will be confirmed only after due recommendation and approval.
- c) Any person, involved in any decision-making process regarding recruitment and appointments and who may have a conflict of interest, must declare such a conflict in writing to HRM and withdraw from any further procedures and processes.

6.9.7 DR&PW Internal Audit Plan

- a) A robust departmental Internal Audit Plan, which focuses on the prevalent high fraud and corruption risks within the DR&PW, serves as an effective preventative measure.
- b) The Internal Audit section will compile such a plan on an annual basis, and such a plan will also include "surprise audits".

6.9.8 Disclosure of Interests

- a) Designated employees of the DR&PW will be required to disclose their specific personal assets and business interests on an annual basis as per the DPSA Financial Disclosure directives and processes.
- b) A Disclosure of Interests Register will be kept by the Office of the AO and updated annually.

7. COMPONENTS OF FRAUD AND CORRUPTION MANAGEMENT IN THE DR&PW

Besides the fraud and corruption prevention measures as part of the departmental approach to risk management mentioned above, the DR&PW Anti-Fraud, Anti-Corruption and Ethics Strategy will also be based on the following three (3) main components:

- 7.1 Detection of incidents of fraud and corruption.
- 7.2 Investigation of fraud and corruption cases.
- 7.3 Resolution of fraud and corruption cases (including recovery of losses).

7.1 Detection of Incidents of Fraud and Corruption

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

Detection of fraud and corruption may occur through:

- a) Vigilance on the part of officials, including line management.
- b) The Internal Audit function.
- c) *Ad hoc* management reviews.
- d) Anonymous reports.
- e) The application of detection techniques.

7.1.1 The DR&PW Internal Audit Function

Similar to the prevention strategies, a robust Internal Audit Plan, which focuses on the prevalent high fraud and corruption risks also serves as an effective detection measure. As part of the detection strategy, the Internal Audit Plan of the DR&PW will cover the following:

a) **Surprise Audits:**

Unplanned audits conducted on specific business processes throughout the year.

b) **Post-transaction Reviews:**

A review of transactions after they have been processed and completed can be effective in identifying fraudulent or corrupt activity. In addition to the possibility of detecting fraudulent transactions, such a strategy can also have a significant fraud prevention effect as the threat of detection may be enough to deter a staff member who would otherwise be motivated to engage in fraud and corruption.

c) **Forensic Data Analysis:**

The DR&PW's information technology (IT) systems are vital sources of information on fraudulent and sometimes corrupt conduct. Software applications will be used during internal audits, surprise audits and post-transaction reviews to assist in detecting any possible fraud and corruption.

d) **Management Accounting Reporting Review:**

The DR&PW will implement a strategy to ensure that appropriate reviews of Management Accounting Reports are conducted. Using relatively straightforward techniques in analysing the Department's Management Accounting Reports, trends can be examined and investigated

which may be indicative of fraudulent conduct. Some examples of the types of Management Accounting Reports that can be utilised on a compare-and-contrast basis are:

- (i) Budget reports for each section.
- (ii) Reports comparing expenditure against public sector benchmarks.
- (iii) Reports highlighting unusual trends in bad or doubtful debts and overspending.

7.1.2 The External Audit Function

The DR&PW 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”*.

7.1.3 Internal Departmental Controls

Internal controls are the first line of defence against fraud and corruption. While internal controls may not fully protect the DR&PW against fraud and corruption, they are essential elements in the overall Anti-Fraud, Anti-Corruption and Ehtics Strategy. The Internal Audit Unit will be responsible for implementing an internal audit programme, which will incorporate steps to evaluate adherence to internal controls. All areas of operations require internal controls, for example:

- a) Physical controls (securing of assets).
- b) Information security.
- c) Segregation of duties.
- d) Authorisation controls (approval of expenditure).
- e) Supervisory controls (supervising day-to-day issues).
- f) Analysis of data:
 - (i) Monthly and annual financial statements.
 - (ii) Reconciliation of bank statements, monthly.
 - (iii) Reconciliation of vote accounts, monthly.

7.1.4 Reporting of Incidents of Fraud and Corruption (Whistle Blowing)

- a) One of the key obstacles to fighting fraud and corruption is the fear by officials of being intimidated to identify or “blow the whistle” on fraudulent, corrupt or unethical practices witnessed in the work place.
- b) Those who often do “blow the whistle” end up being victimised and intimidated. For this reason, the DR&PW has included its Policy on Whistle Blowing/Protected Disclosures and its Whistle Blowing/Protected Disclosures Guidelines as part of The Plan Policy Document.

- c) The departmental Whistle Blowing/Protected Disclosures Policy and Guidelines outlines a detailed procedure which must be followed in order to report any incidents of fraud and/or corruption. This policy has been designed to comply with the provisions of the Protected Disclosures Act, 2000 (Act No. 26 of 2000).
- d) The Protected Disclosures Act of 2000 is intended to protect all employees who make reports regarding fraud and corruption in good faith.
- e) Any suspicion of fraud and corruption will be treated seriously and will be reviewed, analysed, and if warranted, investigated.
- f) If any official becomes aware of suspected fraud, corruption or any irregularity or unethical behaviour, such issues must be reported in terms of the DR&PW Whistle Blowing/Protected Disclosures Policy and Guidelines.

7.2 Investigation of Fraud and Corruption Cases

- a) 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.
- b) Any reports of incidents of fraud and/or corruption will be confirmed by an independent investigation.
- c) Anonymous reports may warrant a preliminary investigation before any decision to implement an independent investigation is taken.
- d) Investigations will be undertaken by appropriately qualified and experienced persons who are independent of the section where investigations are required. This may be an investigator within the DR&PW itself, an external consultant or a law enforcement agency.
- e) All investigations performed and evidence obtained will be in accordance with acceptable practices and legal requirements. Independence and objectivity of investigations are vital.
- f) 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.
- g) Reports of forensic investigations are deemed confidential and will not be released to officials who are alleged in the forensic report to have been involved in any fraudulent or corrupt acts.

7.2.1 Activities Involving Investigations of Suspected Fraud and Corruption

Any investigation into improper conduct within the DR&PW will be subject to an appropriate level of supervision by the responsible committee, having regard to the seriousness of the matter under investigation. Investigations may involve one or more of the following activities:

- a) Interviewing of relevant witnesses, internal and external, including obtaining statements where appropriate.
- b) Reviewing and collating documentary evidence.
- c) Forensic examination of computer systems.
- d) Examination of telephone records.
- e) Enquiries from banks and other public and private financial institutions (subject to the granting of appropriate approval/Court orders).
- f) Enquiries with other third parties.
- g) Data search and seizure.
- h) Expert witness and specialist testimony.
- i) Tracing of funds/assets.
- j) Liaison with the police or other law enforcement or regulatory agencies.
- k) Interviewing persons suspected of involvement in fraud and corruption.
- l) Report preparation and submission.

7.3 Resolution of Fraud and Corruption Cases (including Recovery of Losses)

7.3.1 Disciplinary Proceedings in Cases of Suspected Fraud and Corruption

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 prescripts.

7.3.2 Prosecution in Cases of Suspected Fraud and Corruption

- a) Should investigations uncover evidence of fraud or corruption in respect of an allegation or series of allegations, the DR&PW 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.
- b) Such reports must be submitted to the SAPS in accordance with the requirements of all applicable acts.
- c) The DR&PW will give its full co-operation to any such law enforcement agency, including the provision of reports compiled in respect of investigations conducted.

7.3.3 Recovery Actions in Fraud and Corruption Cases

- a) Where there is clear evidence of fraud or corruption and there has been a financial loss to the DR&PW, recovery action(s), whether it be criminal, civil or administrative, depending on the case, will be instituted against the guilty parties to recover any such losses.
- b) In respect of civil recoveries, costs involved will be determined to ensure that the cost of recovery is financially beneficial.

7.3.4 Internal Review and Control after Discovery of Suspected Fraud and Corruption

- a) In each instance where fraud is detected, the departmental Line Management will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraudulent/corrupt incident) to consider the need for improvements.
- b) 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 DR&PW and the unit/programme concerned.

8. THE ROLE OF MONITORING AND EVALUATION (M&E) REGARDING THIS STRATEGY

- 8.1 The DR&PW will conduct an evaluation of the implementation of the Anti-Fraud, Anti-Corruption and Ethics Strategy annually to determine the effectiveness thereof.
- 8.2 The Accounting Officer (AO) is ultimately accountable for the monitoring, evaluation and review of this strategy, however it is the responsibility of the FPERC to ensure that such monitoring and evaluation takes place in collaboration with the the departmental M&E Unit and in accordance with the DR&PW M&E Policy Framework.
- 8.3 The FPERC must also ensure effective and efficient updating and implementation of the Anti-Fraud, Anti-Corruption and Ethics Strategy and to oversee this activity.
- 8.3 A central part of any fraud and corruption control programme must involve ongoing monitoring and evaluation (M&E) of fraud and corruption risk exposures and the development of a departmental Fraud and Corruption Profile.
- 8.4 Fraud and corruption risk assessments will also be conducted annually at the same time.

9. GENERAL OPERATIONAL IMPLICATIONS OF FRAUD, CORRUPTION AND ETHICS MANAGEMENT

- 9.1 Any conduct or behaviour in relation to persons entrusted with responsibilities in public office which violates their duties as public officials and which is aimed at obtaining undue gratification of any kind for themselves or for others will be regarded as fraud and corruption.
- 9.2 Risks classified as fraud and corruption will be managed in accordance with this strategy and The Plan Policy Document, in addition to the departmental Risk Management Policy and Risk Management Strategy.
- 9.3 As far as fraud and corruption mitigation is concerned, the Risk Management Unit will monitor the implementation of the policies, plans and strategies mentioned above, as per the DR&PW's Fraud and Corruption Mitigation Action Plan (FCMAP).
- 9.4 Good fraud and corruption risk management requires good ethics. For the DR&PW to act ethically, everyone who represents the DR&PW must practice good ethics.

10. REVIEW OF THE DR&PW ANTI-FRAUD, ANTI-CORRUPTION AND ETHICS STRATEGY

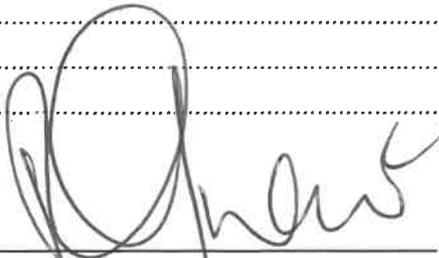
This strategy shall be reviewed every five (5) years or as the need arises, to reflect the current stance on the management of fraud and corruption risk within the Northern Cape Department of Roads and Public Works (DR&PW).

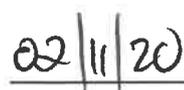
11. APPROVAL OF THE DR&PW ANTI-FRAUD, ANTI-CORRUPTION AND ETHICS STRATEGY

This Strategy is Approved / Not Approved

Comments:

.....
.....
.....


ACCOUNTING OFFICER


DATE



the dr&pw

Department:
Roads and Public Works
NORTHERN CAPE PROVINCE
REPUBLIC OF SOUTH AFRICA

INTERNAL MEMO

DATE:	27 OCTOBER 2020	REF. NO.	
TO:	THE DIRECTOR: STRATEGIC PLANNING		
FROM:	THE DEPUTY DIRECTOR: POLICY AND RESEARCH MANAGEMENT SERVICES		
SUBJECT:	SUBMISSION FOR APPROVAL OF THE PLAN: REVIEWED COMPILATION OF DEPARTMENTAL POLICIES ON FRAUD, CORRUPTION AND ETHICS MANAGEMENT, VERSION 3		

Dear Ms. Bekebeke

Please find attached the draft policies and submission documents that the Compilation of Policies on Fraud, Corruption and Ethics Management, called The Plan consist of, for your perusal and consideration, and which are hereby submitted for approval and / or adoption by the Acting Head of Department (HOD).

Regards

Mr. T. Ferreira
Manager: Policy and Research Management Services



the dr&pw

Department:
Roads and Public Works
NORTHERN CAPE PROVINCE
REPUBLIC OF SOUTH AFRICA

INTERNAL MEMO

DATE:	27 OCTOBER 2020	REF. NO.	
TO:	THE HEAD OF DEPARTMENT (HOD)		
FROM:	THE DIRECTOR: STRATEGIC PLANNING MANAGEMENT		
COPY:	THE CHIEF DIRECTOR: CORPORATE AND MANAGEMENT SERVICES		
SUBJECT:	SUBMISSION FOR APPROVAL OF THE PLAN: REVIEWED COMPILATION OF DEPARTMENTAL POLICIES ON FRAUD, CORRUPTION AND ETHICS MANAGEMENT, VERSION 3		

Purpose

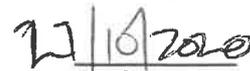
1. The purpose of this submission is to obtain approval from the Acting Head of Department (HOD) for the operationalization within the Department of the draft policies that the Compilation of Policies on Fraud, Corruption and Ethics Management, called The Plan, consist of, which have been reviewed.

Recommendations

1. The final drafts of the above mentioned policies have been circulated departmentally by the Communication and Marketing Unit.
2. It is therefore recommended that the Acting HOD approve these reviewed policies as Departmental policy.
3. Please see e-mail attached of the Evidence of Departmental Consultation.



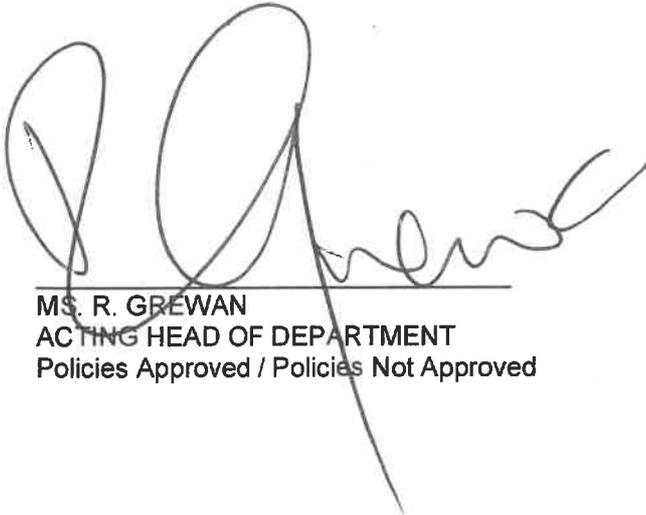
MS. B. BEKEBEKE
DIRECTOR: STRATEGIC PLANNING MANAGEMENT
Recommended / Not Recommended


DATE

**SUBMISSION FOR APPROVAL OF THE PLAN REVIEWED COMPILATION OF
DEPARTMENTAL POLICIES ON FRAUD, CORRUPTION
AND ETHICS MANAGEMENT, VERSION 3**

MS. A. MPOTSANG
CHIEF DIRECTOR: CORPORATE AND MANAGEMENT SERVICES
Recommended / Not Recommended

DATE



MS. R. GREWAN
ACTING HEAD OF DEPARTMENT
Policies Approved / Policies Not Approved

02/11/20

DATE



the dr&pw

Department:
Roads and Public Works
NORTHERN CAPE PROVINCE
REPUBLIC OF SOUTH AFRICA

**THE PLAN: REVIEWED COMPILATION
OF DEPARTMENTAL POLICIES ON
FRAUD, CORRUPTION AND ETHICS
MANAGEMENT**

**SUBMISSION FOR APPROVAL
OCTOBER 2020**

**EVIDENCE OF CONSULTATION WITH
DEPARTMENTAL STAKEHOLDERS**

From: DRPW-Info
To: ABavasah; ABrand; AFembers; AKula; ALesotho; ALSishi; amaina@vodam...
Date: 8/20/2020 8:18 AM
Subject: ANTI-CORRUPTION, FRAUD & ETHICS - REVIEW OF THE PLAN POLICY
COMPILATION
Attachments: DR&PW DEPARTMENTAL POLICY - THE PLAN - 2020.docx

Good day Colleagues,

Kindly find attached the latest version of the DR&PW Policy Document, The Plan, which is a compilation of Policy Documents on Anti-Corruption, Fraud and Ethics measures, which is also under review.

The due date for inputs/feedback from staff members is Friday, 11 September 2020. Inputs can be sent to tferreira@ncpg.gov.za

Thank you

From: DRPW-Info
To: A AMokwadi; A Maina; A van Staden; ABavasah; ABrand; AFembers; AKu...
Date: 10/5/2020 9:24 AM
Subject: POLICY CONSULTATION: DR&PW ANTI-FRAUD, ANTI-CORRUPTION, ETHICS STRATEGY
Attachments: DR&PW ANTI-FRAUD, ANTI-CORRUPTION AND ETHICS STRATEGY - .docx

Good day Colleagues,

Kindly find attached Version of the Draft DR&PW Anti-Fraud, Anti-Corruption and Ethics Strategy.

Please note that the due date for feedback is Monday, 12 October 2020 and inputs can be sent to tferreira@ncpg.gov.za

Thanking you

TFerreira - POLICY CONSULTATION: DR&PW Committee Terms of Reference

From: DRPW-Info

To: A AMokwadi; A Maina; A van Staden; ABavasah; ABrand; AFembers; AKula; ALesotho; ALSishi; AMasisi; AMiller; AMkhize; AMoeti; AMofokeng; AMPotsang; Andre Jooste; Andrew Pulen; APulen; ARudman; ASwanepoel; AvanHeerden; B BDamon; BaatileItumeleng; Babalwa Bekebeke; BBarends; BBobeje; BChotelo; BCloete; B Gaonakala; BGoba; BKapanda; BMazwi; BMeruti; BMontshiwa; BonoloMakoko; BosmanP; BPitso; Bradley Slingers; BSedisho; BSemau; BSlingers; BValentine; C CvanRooi; C Robertson; CAbrahams; CAdams; CBailey; CChakela; CDenysschen; CFourie; ChanelFourie; ChantelleCloete; ChristinaF; CKakora; Clive Bailey; CMrwebi; CNdebele; CRabaji; CRobertson; CValentine; D DMokoena; D DMwembo; DBingwa; DBingwane; Denice Bingwane; DGaehete; DKowa; DMAqutya; DMAqutya; DMokgatlhe; DMonyamane; DPhirisi; DRPW-Info; DRPW-Switchboard; DSolo; DSwartz; DTsoai; DvdMerwe; EbenSwartbooi; EBeukes; EBlauw; EBreytenbach; Ed Simon; EduPlessis; Edward Simon; EJobe; EJonkers; EKhatwane; ELecwedi; Ella Modise; EMichaels; ENodoba; EPino; EricksenA; ESimon; F Dooling; FMogoje; FPetoro; fufemakotong@gmail.com; FvanVuuren; GAppels; Garnett Keyser; GJacobs; Gladwyn Stuurman; G Moabi; GMolale; GNakana; GPietersen; GPino; GRiet; GSalimana; GSefotlho; GSwanepoel; GThupe; GTopkin; Harold Roberts; Henry De Wee; HvanderMerwe; I Bulane; I ICarolus; I ITIhopile; I Michaels; I Fredericks; I Lottering; I Molore; IOliphant; IRammutla; Isaac Prins; J Esterhuyse; J JHanekom; JillianWilliams; JMarx; JMhlongo; JMhlongo; JMolale; JMoncho; JMphole; JSehume; JSeptember; JSibiya; JSpetember; JTawine; June Erasmus; K KMaarman; K KMatonkonyane; K Malgask; KAaron; KagishoModise; KatzS; KBeuzana; KBopape; KChomi; KDennis; Kenneth Markman; KEricksen; KHenyekane; KKgomo; KKross; KLawrence; KLeboko; KLeserwane; KMarkman; KMatthews; KNdaba; KPike; KPMogorosi; KRifles; KrugerS; KSegwai(...)

Date: 10/13/2020 2:55 PM

Subject: POLICY CONSULTATION: DR&PW Committee Terms of Reference

Attachments: ToR of the DR&PW FPERC - Ver 1 - 2020.docx

Good Day colleagues

Please find attached the Terms of Reference of the Departmental Fraud Prevention, Ethics and Risk management Committee (FPERC).

The due date for inputs is Wednesday, 21 October 2020 and feedback can be sent to Mr. Tom Ferreira, email address: tferreira@ncpg.gov.za

Thank You



DRPW-info@ncpg.gov.za
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 8301

Tel: 053 839 2100
 Fax: 053 8392290

Trendsetters in infrastructure delivery to change the economic landscape of the province'

TFerreira - REMINDER: POLICY CONSULTATION: DR&PW Committee Terms of Reference

From: DRPW-Info

To: A AMokwadi; A Maina; A van Staden; ABavasah; ABrand; AFembers; AKula; ALesotho; ALSishi; AMasisi; AMiller; AMkhize; AMoeti; AMofokeng; AMpotsang; Andre Jooste; Andrew Pulen; APulen; ARudman; ASwanepoel; AvanHeerden; B BDamon; BaatileItumeleng; Babalwa Bekebeke; BBarends; BBoebeje; BChotelo; BCloete; BGAonakala; BGoba; BKapanda; BMazwi; BMeruti; BMontshiwa; BonoloMakoko; BosmanP; BPitso; Bradley Slingers; BSedisho; BSemau; BSlingers; BValentine; C CvanRooi; C Robertson; CAbrahams; CAdams; CBailey; CChakela; CDenysschen; CFourie; ChanelFourie; ChantelleCloete; ChristinaF; CKakora; Clive Bailey; CMrwebi; CNdebele; CRabaji; CRobertson; CValentine; D DMokoena; D DMwembo; DBingwa; DBingwane; Denice Bingwane; DGaehete; DKowa; DMAqutyana; DMAqutyana; DMokgatlhe; DMonyamane; DPPhirisi; DRPW-Info; DRPW-Switchboard; DSolo; DSwartz; DTsoai; DvdMerwe; EbenSwartbooi; EBeukes; EBlaauw; EBreytenbach; Ed Simon; EduPlessis; Edward Simon; EJobe; EJonkers; EKhatwane; ELechedi; Ella Modise; EMichaels; ENodoba; EPino; EricksenA; ESimon; FDooling; FMogojee; FPetoro; fufemakatong@gmail.com; FvanVuuren; GAppels; Garnett Keyser; GJacobs; Gladwyn Stuurman; GMoabi; GMolale; GNakana; GPIetersen; GPino; GRiet; GSalimana; GSefotlho; GSwanepoel; GThupe; GTopkin; Harold Roberts; Henry De Wee; HvanderMerwe; IBulane; IC Carolus; ITIhopile; IMichaelsI; IFredericks; ILottering; IMolore; IOliphant; IRammutla; Isaac Prins; J Esterhuyse; J JHanekom; JillianWilliams; JMarx; JMhlongo; JMhlongo; JMolale; JMoncho; JMphole; JSehume; JSeptember; JSibiya; JSpetember; JTawine; June Erasmus; K KMaarman; K KMatonkonyane; K MalgasK; KAaron; KagishoModise; KatzS; KBeuzana; KBopape; KChomi; KDennis; Kenneth Markman; KERicksen; KHenyekane; KKgomo; KKross; KLawrence; KLeboko; KLeserwane; KMarkman; KMatthews; KNdaba; KPike; KPMogorosi; KRifles; KrugerS; KSegwai(...)

Date: 10/15/2020 8:00 AM

Subject: REMINDER: POLICY CONSULTATION: DR&PW Committee Terms of Reference

Good day Colleagues

Kindly be reminded that the due date for inputs regarding the Policy Consultation below is **21 October 2020**.

For clarity, kindly consult Mr. tom Ferreira, Manager for Policy and Research Management Services

Thank you



DRPW-info@ncpg.gov.za
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Tel: 053 839 2100
Fax: 053 8392290

Trendsetters in infrastructure delivery to change the economic landscape of the province'

>>> DRPW-Info 10/13/2020 3:01 PM >>>

Good Day colleagues

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The due date for inputs is Wednesday, 21 October 2020 and feedback can be sent to Mr. Tom Ferreira, email address: tferreira@ncpg.gov.za

Thank You



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