

BA-PHALABORWA MUNICIPALITY



FRAUD PREVENTION PLAN

2014/15

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APPROVED

1. TERMS AND ABBREVIATIONS

1.1. Terms

- Fraud: The unlawful and intentional making of a misrepresentation resulting in actual or potential prejudice to another.
- Theft: The unlawful and intentional misappropriation of another property or property which is in his/her lawful possession, with the intention to deprive the owner of its rights permanently.
- Corruption: as directly or indirectly accepting or agreeing to accept any gratification from another person; giving or agreeing to give any other person any gratification in order to influence that person directly or indirectly to exercise his powers, duties or legal obligations in a manner which is/amounts to:
 - (a) Illegal, dishonest, unauthorised, incomplete, or biased;
 - (b) Misuse or selling of information or material acquired;
 - (c) Abuse of position of authority;
 - (d) Violation of a legal duty or set of rules;

1.2. Abbreviations

- MFMA- Municipal Finance Management Act
- SARS- South African Revenue Service

2. OBJECTIVE

Ba-Phalaborwa Municipality is committed to fighting fraudulent behavior at all levels within the Municipality. The plan is based on the municipality's core ethical values driving the business, the development of its systems, policies and procedures, interactions with ratepayers, the public and other stakeholders, and even decision-making by individual managers representing the organisation. This means that all business units of Ba-Phalaborwa Municipality and external stakeholders must be guided by the Plan as the point of reference for their conduct in relation to Ba-Phalaborwa Municipality.

In addition to promoting ethical conduct within the municipality, the plan is also intended to assist in preventing, detecting, investigating and sanctioning fraud and corruption.

3. LEGISLATIVE MANDATES

- The Public Service Anti-Corruption Strategy.
- The Local Government Anti-Corruption Strategy.
- Prevention and Combating of Corrupt Activities Act, 12 of 2004 (PRECCA)
- Prevent of Organized Crime Act 121 of 1998 (POCA)
- Protection Disclosure Act 20 of 2000 (PDA)
- Municipal Finance Management Act (MFMA)
- Municipal System Act 32 of 2000 (MSA)

Commented [c1]: Prevention

4. COMPONENTS OF THE PLAN

The plan of Ba-Phalaborwa Municipality is based on and aligned to the Local Government Anti-corruption Strategy (LGAS) and includes the following:

- Creating a culture which is ethical and intolerant to fraud and corruption;
- Deterrence of fraud and corruption;
- Preventing fraud and corruption which cannot be deterred;
- Detection of fraud and corruption;
- Investigating detected fraud and corruption;
- Taking appropriate action in the event of such irregularities, e.g. disciplinary action, recovery of losses, prosecution, etcetera; and
- Applying sanctions that include prohibition from further employment and in the case of suppliers of goods and services, blacklisting in terms of the Supply Chain Management Policy and Regulations.

The above is not intended to detract from the premise that all the components are equally essential for the successful implementation of the Plan.

The components of the Plan for Ba-Phalaborwa Municipality are the following:

- Focus on the Organisation
- Focus on Employees
- Focus on other stakeholders

- Implementation

5. APPROACH TO FRAUD PREVENTION

5.1 Focus on the Organization

Codes of Conduct for Municipal Employees and Councilors'

5.1.1 In terms of Schedule 2 of the Systems Act, the Code of Conduct for Municipal an employee contains specific conduct standards categorised as follows:

- General Conduct;
- Commitment to serving the public interest;
- Personal gain;
- Disclosure of benefits;
- Unauthorised disclosure of information;
- Undue influence;
- Rewards, gifts and favours;
- Council property;
- Payment of arrears;
- Participation in elections;
- Sexual harassment;
- Reporting duty of staff members; and
- Breaches of Code.

5.1.2 In terms of Schedule 1 of the Systems Act, the Code of Conduct for Councillors contains the following categories:

- General conduct of councillors (Cross reference to section of Act);
- Attendance at meetings;
- Disclosure of interests;
- Personal gain;
- Declaration of interests;

- Full-time councillors;
- Rewards, gifts and favours;
- Unauthorised disclosure of information;
- Intervention in administration;
- Council property;
- Duty of chairpersons of municipal councils;
- Breaches of Code; and
- Application of Code to traditional leaders.

5.1.3 A gifts policy should be implemented in order to ensure that both acceptance and offering of business courtesies, including gifts, by all employees of the municipality occurs only within the ethical standards as prescribed by the municipality.

5.1.4 The development of a robust system for the declaration of private business Interests and actual or potential conflicts of interest by all employees and keeping of a centralised record thereof must be developed

Systems, policies and procedures

5.1.5 The municipality has a number of systems, policies and procedures designed to ensure compliance with specific laws and regulations and basic internal control.

5.1.6 All employees and other stakeholders are expected to comply with the applicable policies and procedures. A fundamental risk in this area is the lack of knowledge, awareness, effective communication and training relating to prevailing systems, policies and procedures.

5.1.7 Non-compliance with policies and procedures is a risk with the potential to serious impact the success of the Plan of the municipality. This will be addressed by developing clearly

defined communication and training strategies to create awareness of all policies and procedures in order to ensure that all employees are made aware of, and adequately trained in the implementation of policies and procedures relevant to their duties and responsibilities, e.g. provisions for all employees to acknowledge, in writing, that they have read the policies and procedures applicable to their duties have undergone relevant training and/or are aware of these policies and procedures, etc.

5.1.8 A structured monitoring mechanism will be developed for the keeping of proper records of the policies and procedures that are being updated, and of new policies and procedures that are being developed in order to set clear targets and monitor progress

Human Resources – Employment Practices

5.1.9 Ba-Phalaborwa Municipality is committed to developing human resources systems, policies and procedures, which incorporate fraud and corruption prevention practices. There is a risk of poor implementation of its human resource systems, policies and procedures and the municipality undertakes testing thereof during internal audits in which control shortcomings are subsequently addressed.

5.1.10 Employee focused anti-fraud and anti-corruption measures should be visible from the point of advertising a vacant post, recruitment, specific employment conditions, maintaining high employee morale, performance management and even exit procedures upon resignation or retirement. The approaches indicated below are key to the municipality efforts in this regard.

Advertising posts: The inclusion of specific provisions when advertising posts to provide an indication to applicants that only people with the highest levels of personal integrity will be considered and that submission to appropriate pre-employment screening processes are obligatory for consideration in any post.

Pre-employment screening and probity: Ba-Phalaborwa Municipality intends ensuring that Pre-employment screening procedures are applicable to all employees, regardless of level, including employees acting in specific positions, seconded employees and temporary and contract workers. Relevant probity will be included in all employee screening processes. Verified

qualification experience and previous or pending disciplinary actions will also be used as evaluation criteria.

Probation: Compulsory probationary periods should be applicable to all full-time employees. This provision will be extended to include seconded employees and temporary and contract workers. Relevant vetting will again be considered for employees on probation, during probation and prior to their final appointment in view of the long duration of the probationary period in terms of the Labour Relations Act.

Ongoing financial disclosure and lifestyle audits: Municipal Manager and Section 57 appointees will be obliged to declare specific personal assets and private business interests.

Declaration of private work by officials: Employees who perform private work will in accordance with Schedule 2 of the Systems Act be obliged to declare the full description and nature, hours of work, name of company for whom they work or name of own business, conflict of interest with their job content as officials and that the nature of the work does not compromise their judgement and integrity as an official.

Employee induction programmes: Employee induction is an opportunity to introduce employees to the culture and ethics of the organisation. Efforts will be made to ensure that organisational strategy, business ethics and conduct standards are included in employee induction. Specific steps will also be developed to include seconded employees, interns and temporary and contract workers in relevant aspects of induction programmes.

Obligatory leave periods: In order to limit the risk of over-worked employees who could become lackadaisical leading to non-compliance to internal control and to further limit the risk of fraud and corruption the municipality will compel all employees to take annual leave in terms of the Collective Agreement with regard to Conditions of Employment. This control also limits the risk of unethical individuals monopolising specific tasks. Managers must ensure that appropriate controls, e.g. appropriate scrutiny and supervision, are put in place in instances where employees do not take leave for extended periods of time due to work commitments.

Exit procedures for employees and control over assets: The exit procedures for employees leaving the municipality usually require the return of assets and an exit steps will be taken to

ensure that specific follow-up time frames are set to encourage managers to apply the requirement related to the return of assets more promptly.

Discipline

5.1.11 The municipality will be consistent and efficient in its application of the disciplinary measures.

Additional measures, which will be considered include:

Communication of specific disciplinary standards and forbidden conduct; introducing a system where the application of disciplinary measures is applied consistently.

Financial Systems and Control

5.1.12 Appropriate finance policies and procedures are also necessary to ensure appropriate internal control over finance management and to limit fraud and corruption risks. The effectiveness of the existing finance policies and procedures will also be tested during the course of internal audits and shortcomings are addressed.

5.1.13 The Council of the municipality must approve an annual budget for before the start of the financial year. The municipality may only incur expenditure in terms of an approved budget and within limits of the amounts appropriated for the different unit in an approved budget.

5.1.14 The Municipal Manager of Ba-Phalaborwa Municipality is the accounting officer for municipality. Therefore the Municipal Manager should ensure that the financial systems and controls that are in place in municipality address the following:

- Effective, efficient and economic use of resources;
- Proper record keeping of the financial affairs of the municipality;
- Effective, efficient and transparent systems of financial and risk
- Management and internal control;
- Effective, efficient and transparent systems of internal audit;
- Prevention of irregular or fruitless and wasteful expenditure; and

- Institution of disciplinary or, when appropriate, criminal / civil proceedings
- Against employees who have committed an act of financial misconduct or other offence including fraud and corruption.

5.1.15 Further, the Municipal Manager must ensure that an effective system of expenditure control is in place. According to the MFMA, the accounting officer of the municipality must report to the South African Police Service all cases of alleged theft and fraud that occurred in the municipality.

5.1.16 Top management, senior management and other officials of the municipality must assist the Municipal Manager in coordinating the financial systems and controls within the municipality.

5.1.17 The finance policies, procedures and other prescripts of Ba-Phalaborwa Municipality prescribe various controls, which, if effectively implemented, would limit fraud and corruption within the municipality. These controls may be categorised as follows, it being recognised that the categories contain overlapping elements.

Prevention controls, which is further subdivided into:

Authorisation Controls which require that all transactions must be authorised or approved by an appropriate responsible person and that the limits for these authorisations are specified in the delegations of authority of the municipality.

Physical Controls which are concerned mainly with the custody of assets and involve procedures and security measures designed to ensure that access to assets is limited to authorised personnel.

Detection controls, which is further subdivided into: Arithmetic and accounting controls, which are basic controls within the recording function which ensure that transactions to be recorded and processed have been authorised, are complete, are correctly recorded and accurately processed. Such controls include checking arithmetical accuracy of records, the maintenance and checking of totals, reconciliation, control accounts, and accounting for documents.

Physical controls, which relate to the security of records and are similar to preventive controls in that they are also designed to limit access.

Supervision, which relates to supervision by responsible officials of day to day transactions and the recording thereof.

(1) Management Information which relates to the review of management accounts and budgetary controls. These controls are normally exercised by management outside the day-to-day routine of the system.

Segregation of duties

- (a) One of the primary means of control is the separation of those responsibilities or duties that would, if combined, enable one individual to record and process a complete transaction, thereby providing him/her with the opportunity to manipulate the transaction irregularly and commit fraud and corruption.
- (b) Segregation of duties reduces the risk of intentional manipulation or error and increases the element of checking.
- (c) Functions that should be separated include those of authorisation, execution, custody, recording, and, in the case of computer-based accounting systems, systems development and daily operations
- (d) To entrench the concept of segregation of duties within computerized systems. The access granted to the various levels of staff according to their responsibilities must be duly authorized, job and responsibility specific, limited, accurate and should be monitored on a regular basis.
- (e) Placed in context with fraud and corruption prevention, segregation of duties lies in separating either the authorisation or the custodial function from the checking function.

5.1.18 despite the existence of policies and procedures to address internal control, deficiencies such as ineffective application of policies and procedures resulting from lack of training, expertise, knowledge and capacity has the potential to lead to increased incidence of fraud and corruption.

5.1.19 the municipality will continue to initiate steps to address the problem of lack of training, expertise and knowledge in systems, policies and procedures to improve internal control. Areas of weakness will be identified during audits and risk assessments.

5.1.20 Furthermore, the municipality will also continue to re-emphasise to all supervisors that consistent compliance by all employees with internal control is one of the fundamental controls in place to prevent fraud and corruption. Managers will be encouraged to recognise that internal control shortcomings identified during the course of audits are, in many instances, purely symptoms and that they should strive to identify and address the causes of these internal control weaknesses, in addition to addressing the control weaknesses.

5.1.21 where the managers do not comply with basic internal controls, e.g. non adherence to the delegation of authority limits, firm action(s) will be considered.

Procurement

5.1.22 The MFMA requires every municipality to have a Supply Chain Management Policy that is fair, equitable, transparent, competitive and cost effective.

5.1.23 The Municipal Manager of Ba-Phalaborwa Municipality must ensure the implementation of the Supply Chain Management Policy and take all responsible steps to ensure that proper mechanism and separation of duties in the procurement system is in place to minimise the risk of fraud, corruption, favouritism and unfair and irregular practices.

5.1.24 At a minimum, the Supply Chain Management Policy of Ba-Phalaborwa Municipality should contain the following anti-fraud and anti-corruption provisions:

- The range of supply chain management processes that the municipality may use, e.g. tenders, quotations, etc;
- When a particular process must be used;
- Procedures for each type of process;
- Open and transparent pre-qualification processes for tenders and other bids;

- Competitive bidding processes;
- Bid documentation, advertising of and invitations for contracts;
- Procedures for:
 - (a) The opening, registering and recording of bids in the presence of interested parties;
 - (b) The evaluation of bids;
 - (c) Negotiating the final terms of the contracts; and
 - (d) The approval of bids;
 - (e) Screening processes and security clearances for prospective contractors on tenders or other bids above a prescribed value;
 - (f) Compulsory disclosure of conflicts of interests;
 - (g) The barring of persons from participating in tendering or other bidding processes that have:
 - (1) Been convicted of fraud or corruption during the past five years;
 - (2) wilfully neglected, failed to complete or failed to comply with a Government contract during the past five years; and
 - (3) Tax matters that are not cleared with SARS;
 - (h) Any additional measures for:
 - Combating fraud, corruption, favouritism and unfair and irregular practices in the municipality supply chain management; and
 - Promoting ethics of officials and other role players involved in Municipality supply chain management by adoption of the Code of Conduct for Supply Chain Management Officials, by all officials involved in the supply chain process.

Housing

5.1.25 once the municipality has been accredited as housing; it must strive to carry out the following functions in order to fulfil its housing role:

- Health and Safety: ensure that conditions not conducive to health and safety of the inhabitants of its areas of jurisdiction are prevented or removed;

- Efficient Services: ensure that services in respect of water, sanitation, electricity, roads, storm water drainage and transport are provided in a manner that is economically efficient;
- Housing Delivery Goals: set housing delivery goals in respect of its area of jurisdiction;
- Land for Housing: identify and designate land for housing development;
- Public Environment: create and maintain a public environment conducive to Housing development which is financially and socially viable;
- Conflict Resolution: promote the resolution of conflicts arising in the development process;
- Bulk and Revenue Generating Services: provide bulk engineering services, and revenue generating services in so far as specialist utility suppliers do not provide such services;
- Land Use: plan and manage land use and development; and
- Housing Development: initiate, plan, co-ordinate, facilitate, promote and enable appropriate housing development in its area of jurisdiction.

Risk Management and Assessment

5.1.26 In order to identify and address risks facing the municipality, a risk assessment will be performed on an annual basis. This process will be complemented by the specify identification of existing controls to mitigate risks identified. Additional actions to further mitigate these risks will culminate in a risk management plan.

5.1.27 Presentations to employees of the municipality will be conducted in order to ensure that they have a more detailed understanding of the fraud and corruption risks facing the municipality and the areas wherein these risks exist, thus enhancing the prospect of detecting irregularities earlier.

Fraud Detection Reviews

5.1.28 Ba-Phalaborwa Municipality will perform specific detection reviews in areas, which are at high risk of unethical conduct, fraud and corruption on a regular basis. This will include the conducting of presentations to employees, including managers, to ensure that they have a more

detailed understanding of the risks associated with these areas, thus also enhancing the prospect of detecting irregularities earlier. These include:

- Recruitment of staff;
- Procurement, e.g. emergency procurement, sole suppliers, etc;
- Financial Systems and Control, e.g. payment of suppliers, receipt and banking of revenue received.

Internal and External Audit

5.1.29 The MFMA stipulates that a Municipality must maintain a system of internal audit under the control and direction of an audit committee. Furthermore, the internal audit function of the municipality is required to report on matters relating to:

- Internal Control;
- Accounting procedures and practices;
- Risk assessments and risk management;
- Loss control; and
- Compliance with applicable legislation.

5.1.30 Ba-Phalaborwa Municipality will create, co-source or outsource an Internal Audit Unit, which will include anti-corruption capacity under the guidance of an Audit Committee In terms of its Charter,

5.1.31 The anti-corruption capacity within the municipality will be responsible for the investigation of allegations of fraud and corruption that is brought to its attention. Additionally, it will support the risk management procedures from a fraud risk identification perspective.

5.1.32 The municipality recognises the fact that the positive support by all its managers for Internal Audit and its functions, speedy response to, and the addressing of queries raised by Internal Audit are vital to the success of the plan. Where managers are found to be slow in addressing internal control and shortcomings raised by Internal Audit, firm action will be considered.

Physical and Information Security

Physical Security

5.1.33 the municipality main physical security threat arises in the area of control over its physical assets, facilities and employees. Security personnel and access systems are deployed to mitigate this threat. However, control over security personnel and access systems should continuously be reviewed for adequacy.

5.1.34 The Municipality will also conduct a regular detailed review of the physical Security arrangements at its offices and other sites and improve weaknesses identified. Specific focus areas will be physical security over infrastructure, assets and staff.

5.1.35 Furthermore, the municipality will continue to pursue steps to ensure adequate security over its people, confidential information and information systems.

Information Security

5.1.36 The municipality will ensure that all employees are sensitised on a regular basis to the Fraud and corruption risks associated with information security and the utilisation of computer resources, in particular – access control, and ensure that systems are developed to limit the risk of manipulation of computerised data.

5.1.37 Communiqués will be provided to all employees on the management of Intellectual property and confidential information to limit the risk of manipulation of information.

FOCUS ON EMPLOYEES

5.1.38 Key ambassadors for the successful implementation of the Plan for Ba-Phalaborwa Municipality are its employees. In essence, this means that their conduct often forms the base upon which Ba-Phalaborwa Municipality as an organisation is judged.

5.1.39 Anti-fraud and anti-corruption measures to address employees as referred to in paragraphs 5.1.1, 5.1.9, 5.1.10 and 5.1.11 above will be implemented by the municipality.

FOCUS ON OTHER STAKEHOLDERS

Trading Partners

5.1.40 It is a common perception that employees face the greatest challenge to their integrity in the form of enticement to accept bribes from unethical suppliers, contractors and consultants. Furthermore, these trading partners are also often viewed as untrustworthy in delivery of goods and/or services.

5.1.41 Approaches to address the risk of fraud and corruption relating to trading partners are the following:

- Appropriate terms and conditions in invitations to propose for services relating to the standards of business ethics expected by the municipality;
- Appropriate pre-award screening of credentials supplied by contractors;
- Provisions for the compulsory declaration of actual and/or potential conflicts of interest both by suppliers and employees of the municipality dealing with these suppliers;
- Ongoing communication of these standards;
- Monitoring and evaluation of breaches;

The general public

5.1.42 Members of the general public will also be made aware of the municipality commitment to fraud prevention and encouraged, through awareness programmes, to report irregularities affecting the municipality.

IMPLEMENTATION AND AWARENESS

5.1.43 The Plan will be reviewed on an annual basis, whilst progress with the implementation of the various components will be reviewed on a quarterly basis. In the latter regard, specific priorities stemming from the Plan, actions to be taken, responsible persons and feedback dates relating to progress made will also be set.

Monitoring

5.1.44 The municipality will ensure that a fraud and corruption information system is developed for the following purposes:

- (a) Recording all allegations;
- (b) Tracking progress with the management of allegations;

(c) To facilitate the early identification of systemic weaknesses and recurring Risks, and inform managers and employees of systemic weaknesses/risks; and

(d) Provide feedback to employees and other whistle blowers on the management of allegations.

Creating awareness

5.1.45 this component of the Plan comprises two areas, namely education and Communication

Education

5.1.46 Formal awareness presentations will be conducted for employees of the Municipality in planned workshops. The ongoing creating of awareness amongst all employees is, however, the responsibility of all managers. Approaches to create awareness amongst employees will address the following issues:

- (a) Employee awareness and the application of professional ethics in their work environment
- (b) Employee awareness of the current systems, policies and procedures relating fraud and corruption and their rights should they blow the whistle?
- (c) Encouraging employees to blow the whistle on fraud and corruption within their work environments; and
- (d) Encouraging employees to understand specific fraud and corruption related risks to which the municipality may be exposed, thus enhance the prospect of detecting irregularities earlier.
- (e) Consider the circulation of a list of "questions and answers" regarding typical fraud and corruption issues to create awareness amongst staff.

Communication

5.1.47 the objective of communication is to further create awareness amongst employees, the public and other stakeholders, of the Plan in order to facilitate a culture where all stakeholders

strive to contribute towards making it a success. This will increase the prospect of fraud and corruption being reported and improve the municipality prevention and detection ability.

6. RESPONSIBILITIES

6.1 Employees

(a) The Council recognizes that a key preventative measure in the fight against fraud and corruption is to employ staffs who have high standards in terms of propriety and integrity.

(b) The Council strives to achieve this through effective recruitment policies

and Procedures which include:-

(i) Obtaining written references prior to appointing staff, including those employed on a temporary or contract basis

(ii) Undertaking police checks for designated posts where the post holder may deal with vulnerable people or where the duties require the highest level of propriety.

(c) Upon appointment all staff is issued with the Employee Code of Conduct and are required to sign a statement to the effect that this has been read and understood.

(d) The Employee Code of Conduct details the standards all employees must uphold to maintain the integrity of the Council's activities.

(e) The Code includes rules regarding relationships, personal interests, gifts and hospitality and confidentiality.

(f) The Code may be amended due to requirements from time to time and employees are expected to comply with the amended requirements from the date they are introduced.

(g) More particularly, all of the Council's contracts of employment will also incorporate mandatory requirements arising from any Employee Code of Conduct for local authority employees issued by the government.

(h) All staff must operate and adhere to the Council's Financial Regulations and Standing Orders.

(i) These documents are introduced as part of the induction process and a formal training course is also provided for the MFMA for those requiring it.

(ii) Staff is expected to comply with the Conditions of Service and the ethics and standards associated with the professional body to which they may belong.

(iii) The Council has Disciplinary Procedures, which will be used, where the outcome of an investigation indicates improper behaviour by staff.

6.2 Councilors

(a) As elected representatives, all members of the Council have a duty to all citizens of the Ba-Phalaborwa Municipality to ensure that the Council uses its sources prudently and in accordance with the law.

(b) As such they are required to operate and adhere to the Council's Constitution incorporating the Code of Conduct for members.

(c) The Code includes rules regarding relationships, personal interest, gifts and hospitality and confidentiality.

(d) All members must operate and adhere to the Council's Financial Regulations and Standing Orders.

6.3 Chief Finance Officer

(a) The Chief Finance Officer has key roles in providing advice to all members and staff about various issues, maladministration, and financial impropriety, probity and policy framework and budget issues.

(b) The Chief Finance Officer undertakes the statutory responsibility under the Municipal Finance Management Act 2003 to ensure the proper arrangements for the administration of the Council's financial affairs.

(c) This role is supported by work undertaken by the Internal Audit

6.4 Systems

(a) Each Director is responsible for the successful implementation of controls designed to prevent and detect fraud within their Service.

(b) Management at all levels is responsible for ensuring that their staff is aware of the Council's Financial Regulations and Standing Order and that the requirements of each are being met.

(c) The Directors are responsible for ensuring that adequate and appropriate training is provided for staff and that checks are carried out from time to time to ensure those proper procedures are being followed.

7. REPORTING AND MONITORING OF FRAUD AND CORRUPTION

Reporting Channels

7.1 The reporting channels for unethical conduct, fraud and corruption impacting the Municipality is as follows:

- All allegations of fraud and corruption should be reported by employees to their immediate managers;
- If there is a concern that the immediate manager is involved, the report must be made to any other member of management, the Municipal Manager, the Chairperson of the Audit Committee and/or Internal Audit;
- All managers should report all allegations to the Municipal Manager who will initiate an investigation; and
- Should an employee wish to make a report anonymously, such a report may be made to any member of management, the Municipal Manager, the Chairperson of the Audit Committee, the Mayor and / or Internal Audit.

8. Approvals

APPROVED