MSUKALIGWA LOCAL MUNICIPALITY

ANTI-FRAUD POLICY AND STRATEGY 2026/27

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Note to the user

The policy/strategy serve as an internal control and an implementation tool for Anti-Fraud and Anti-corruption purpose, it may be downloaded or printed but not used for commercial purpose.

Section 1

1.1 Definitions - In this document, unless the context indicates otherwise

Concept (terminology)	Explanation (Meaning)
Accounting officer	The Municipal Manager of Msukaligwa Local Municipality
Audit committee	An independent committee constituted to review the control, governance and risk management within the Municipality, established in terms of section 166 of the MFMA
Abuse of (public) power	Involves a public servant using his/her vested authority to improperly benefit another public servant, person or entity, or using their authority to improperly discriminate against another public servant, person or entity.
Chief Audit Executive (CAE)	A senior official within the organization responsible for internal audit activities (where internal audit activities are sourced from external service providers, the Chief Audit Executive is the person responsible for overseeing the service contract and the overall quality of the services Provided).
Corruption	Means any conduct or behavior where a person accepts or agrees or offers any gratification for him/her or for another person where the purpose is to act dishonestly and illegally. Such behavior also includes the misuse of material or information, abusing a position of authority or a breach of trust or violation of duty;
Corrupt Activities Act	Means the Prevention and Combating of Corrupt Activities Act 2004 (Act No. 12 of 2004).
Constitution	Means the Constitution of the Republic of South Africa, 1996 (Act. No108 of 996).
Chief Risk Officer (CRO)	A senior official who is the head of the risk management unit.
Conflict of interest	Involves a public servant acting or failing to act on a matter where the public servant has an interest or another person or entity that stands in a relationship with the public servant has an interest. Example: A public servant considers tenders for a contract and awards the tender to a company of which his/her partner or relative is a director.
Covert Investigation	An investigation with very sensitive matters, high-level consultation must take place with the relevant role players to decide on appropriate steps.
Disclosure	In terms of the Protected Disclosure Act, 2000 (Act No. 26 of 2000):

	means – any disclosure of information regarding any conduct of an employer or an employee of that employer, made by any employee who has reason to believe that the information concerned shows or tends to show one or more of the following: (a) That a criminal offence has been committed, is being committed or is likely to be committed; (b) That a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject; (c) That a miscarriage of justice has occurred, is occurring or is likely to occur; (d) That the health or safety of an individual has been, is being or likely to be endangered; (e) That the environment has been, is being or is likely to be damaged; (f) Unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act, (No. 4 of 2000) or (g) That any matter referred to in paragraphs (a) to (f) has been, is being or is likely to be deliberately concealed;
Disciplinary Procedure	Means the Disciplinary Procedure of the Municipality in terms of the collective agreement of the South African Local Government Bargaining Council and/or the Disciplinary Code and Procedures for Senior Managers;
Strategy	Anti-corruption strategy
Municipal Council	As per MFMA/Municipal Act.
Enterprise-wide risk management (ERM)	ERM is a broad-based application of risk management in all major functions and activities of the Municipality, rather than only in selected areas, to isolate the material risks.
Fraud	Means the unlawful and intentional making of a misrepresentation which causes actual or potential prejudice to another. The use of the term is in its widest possible meaning and is intended to include all aspects of economic crime and acts of dishonesty;
Inherent Risk	The exposure arising from risk factors in the absence of deliberate management intervention(s) to exercise control over such factors.
Municipality	Msukaligwa Local Municipality.
Internal Auditing	An independent, objective assurance and consulting activity designed to add value and improve an Organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.
Investigator	An official assigned to investigate the detected fraud and corruption matter or allegation.

Interviewee	The person (Employee) being interviewed.
Management	All officials of the Municipality except for the Chief Risk Officer and officials reporting to him/her.
MFMA	Municipal Finance Management Act (Act No. 56 of 2003).
Maladministration	Describes the actions of a government body which can be seen as causing an injustice. The definition is wide and can include: a) Incorrect action or failure to take any action; b) Failure to follow procedures or the law; c) Failure to provide information; d) Inadequate record-keeping; e) Failure to investigate or reply; and f) Misleading or inaccurate statements.
NPA	Means the National Prosecuting Authority of the Republic of South Africa;
Policy/strategy	Msukaligwa Local Municipality Anti-Fraud and Strategy Policy.
Other Official	An official other than the Accounting Officer / Authority, Management, Chief Risk Officer and his/her staff.
Overt Investigation	The matter being investigated is not highly sensitive, although is serious and normal reporting channels can be used.
Residual Risk	The remaining exposure after the mitigating effects of deliberate management intervention(s) to control such exposure (the remaining risk after Management has put in place measures to control the inherent risk).
Risk	An unwanted outcome, actual or potential, to the Municipality's service delivery and other performance objectives, caused by the presence of risk factor(s). Some risk factor(s) also present upside potential, which Management must be aware of and be prepared to exploit. This definition of "risk" also encompasses such opportunities.
Risk Appetite	The amount of residual risk that the Municipality is willing to accept.
Risk Champion	A person who by virtue of his/her expertise or authority champions a particular aspect of the risk management process, but who is not the risk owner. A risk champion may further be a person with the skills, knowledge, leadership qualities and power of office required to champion a particular aspect of risk management (e.g. Sectional head in a particular department).
Risk Factor	Any threat or event which creates, or has the potential to create risk.
Fraud Risk Management	A systematic and formalized process to identify, assesses, manage and monitor fraud risks.
Risk Management Committee	A committee appointed by the Accounting Officer / Authority to review the Municipality's system of risk management.

Risk Management Unit	A business unit responsible for coordinating and supporting the overall Municipality risk management process, but which does not assume the responsibilities of Management for identifying, assessing and managing risk.
Risk Owner	The person accountable for managing a particular risk(s) for the department (e.g. Head of Department).
Risk Tolerance	The amount of risk the Municipality is capable of bearing (as opposed to the amount of risk it is willing to bear)
Recipient of a complaint	means any employee or councilor of the Municipality to whom a complaint of fraud, corruption and maladministration is laid; this may involve but is not limited to a Supervisor, Line Manager, Executive Director, Municipal Manager or an employee acting in any such capacity, Executive Mayor, the Speaker and/or the Chairperson of the Audit Committee.
Whistle-blowing	Is the raising of concern of malpractice in an organization, People who report corruption are commonly known as 'Whistleblowers' and a reporting mechanism that makes it easy and safe for people to report is often referred to as a Whistleblowers reporting mechanism.
Assurance Providers	Independent opinion on the effectiveness of risk management by the internal auditor, external auditor (AGSA) and any other internal and external independent assurance providers.

Section 2

2.1 Purpose of the policy - The policy has been developed in terms of the following legislature and guidelines:

- The Public Sector Risk Management Framework - Treasury Guideline
- The Constitution of the Republic of South Africa, (Act No. 108 of 1996)
- Protected Disclosure Act, (Act No. 26 of 2000)
- Prevention and Combating of Corrupt Activities (Act, No 12 of 2004)
- The Municipal Finance Management Act, (Act No. 56 of 2003)
- Local Government: Municipal Systems Act, (No. 32 of 2000)
- Local Government: Municipal Structures Act, (No. 117 of 1998)
- Local Government: Municipal Supply Chain Management Regulations, (Act No 27636 of 2005);
- National Treasury Regulations.
- Minimum Anti-Corruption Capacity (MACC)

The Policy also incorporates the requirements of the Batho-Pele principles and aims to support Municipality to improve and sustain their performance by enhancing Anti-Fraud and Corruption strategy to protect against adverse outcomes and optimize opportunities.

2.2 Applicability – the policy is applicable because the Municipality is expected to develop effective, efficient and transparent systems of financial and risk management and internal control by adopting the said principles and standards, and adapting the models and operational practices to match its specific Municipality requirements.

2.3 Background and Objectives - The Municipality operates in the public sector environment which is burdened with unique challenges such as inadequate capacity, excessive bureaucracy and silo mentality, limited resources, competing priorities and infrastructure backlogs to mention a few. Such difficulties will increase if Anti-Fraud and corruption strategies are not in place as there is link of their fraud, corruption and maladministration to such development difficulties. With development and implementation of the Anti-Fraud policy and strategy, the following objects are aimed to be achieved:

2.3.1 To create a culture within Msukaligwa Municipality which promotes public service and discourages unethical conduct, fraud, maladministration and corruption by all employees, members of the public and other stakeholders continuously behave with, and promote, integrity in their dealings with, or on behalf of municipality.

2.3.2 To strengthen community participation in the fight against corruption within the municipality by means of reinforcing transparency of the work operations of the municipality and encouraging participation of civil society and community groups in oversight structures.

2.3.3 To improve good governance through improving the application of systems, policies, procedures, rules and regulations and Improving accountability, efficiency and effective administration including decision-making and management conduct which promotes integrity within the municipality.

Section 3

3.1 Key Role Player's Responsibilities

Msukaligwa has taken a stance that management of fraud and corruption threat like any other risks, therefore is the responsibility of every employee within the municipality.

The Accounting Officer/Authority has delegated the ownership and communication of fraud risk management to Business section Managers / Line managers / Division managers / Employee in specific areas of the municipality.

3.1.1 Executive Authority - The Executive Authority 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 municipality against significant fraud risks.

3.1.2 Audit committee - The Audit Committee is an independent committee responsible for oversight of the municipality's control, governance and risk management. The responsibilities of the Audit Committee with regard to fraud risk management are formally defined in its charter. The Audit Committee provides an independent and objective view of the municipality's fraud risk management effectiveness.

3.1.3 Risk Management Committee - The Risk Management Committee is appointed by the Accounting Officer/Authority to assist them to discharge their responsibilities for fraud risk management. The Committee's role is to review the fraud risk management progress of the municipality, the effectiveness of fraud risk management activities, the key fraud risks facing the municipality, and the responses to address these key fraud risks

3.1.4 Accounting Officer - The Accounting Officer Authority is accountable for the municipality's overall governance of fraud risk. By setting the tone at the top, the Accounting Officer promotes accountability, integrity and other factors that will create a positive control environment.

3.1.5 Management - Management is responsible for executing their responsibilities outlined in the fraud risk management strategy and for integrating risk management into the operational routines.

3.1.6 Other Officials - Other officials are responsible for integrating fraud risk management into their day-to-day activities. They must ensure that their delegated risk management responsibilities are executed and continuously report on progress.

3.1.7 Chief Risk Officer - The Chief Risk Officer is the custodian of the Fraud Prevention Strategy, and coordinator of fraud risk management activities throughout the municipality. The primary responsibility of the Chief Risk Officer is to bring to bear his/her specialist expertise to assist the municipality to embed risk management and leverage its benefits to enhance performance.

3.1.8 Risk Champions - The Risk Champion's responsibility involves intervening in instances where the fraud risk management efforts are being hampered, for example, by the lack of co-operation by Management and other officials and the lack of organizational skills and expertise.

3.1. 9 Internal Audit - The role of the Internal Auditing in fraud risk management is to provide an independent, objective assurance on the effectiveness of the municipality's system of fraud risk management. Internal Auditing must evaluate the effectiveness of the entire system of fraud risk management and provide recommendations for improvement where necessary.

3.1. 10 External Audit - The external auditor (Auditor-General) provides an independent opinion on the effectiveness of fraud risk management.

Figure 1.1

KEY ROLE PLAYERS ON ANTI-FRAUD AND CORRUPTION RISK MANAGEMENT		
Risk management oversight		
Executive Authority	Audit committee	Risk management , Anti-fraud and corruption Committee
Risk management implementers		
Accounting Officer	Management	Other Officials
Risk management support		
Chief Risk Officer		
Risk management assurance providers		
Internal Audit	External Audit	

Section 4

In order to management the risk of fraud within the municipality effectively, Msukaligwa consider the four components/Principle to which are **Prevention, Detecting, Investigation** and **Resolution**. The components are also advice and supported by the Anti-Corruption Strategy and MACC.

4.1 <u>Preventing Corruption</u> – this is a proactive approach on fraud risk management, prevention is better than cure especially with the management of corruption and is less costing compare to investigating corruption. The following is considered to prevent corruption with the municipality:

4.1.1 Ethical Organizational Culture – a guideline on the ethical behavior of all employees within the municipality must be in place;

(a) Code of conduct – all employees within the municipality must acknowledge the code of conduct by means of signing the hard copy during the induction or at appointment.

4.1.2 Policies, Procedures and Internal control – the development of policies, procedures and internal control within the municipality must also take into consideration of fraud and corruption issues, as corruption/fraud most materialize due to weak controls and policies.

4.1.3 Training and awareness – all employees need to be made aware and trained on the impact of fraud and corruption in the municipality and local government as a whole;

(a) Fraud and corruption awareness/training must be conducted for newly appointed and existing employees on a continuous within the municipality;

4.1.4 Physical and Information Security – Weaknesses in security can lead to large level of fraud and corruption, the municipality must establish adequate and effective security measure to protect its movable and infrastructure assets, information and staff employees;

i. **Safeguarding of asset:** Point of entry on the outside premises and buildings
ii. **Safeguarding of information:** Breaches of confidential and abuse of privileged information, misrepresentation of data and improper removal of documents.
iii. **Safeguarding of staff employees:** protecting from physical harm, injury, health threats, raids and violent attacks.

4.1.5 Verifying qualifications and security vetting – in general, the simple method to prevent corruption within the municipality is to prevent corrupt employees from entering the municipality, the following must be considered;

i. Pre-employment screening must be conducted through the Human Resource section
ii. Background checking must be conducted to prevent employees with criminal records and pending disciplinary cases

4.1.6 Corruption and Fraud Risk Management – corruption risk management involves managing the fraud risks that might prevent the municipality from archiving its objectives, the aim is to highlight management sections within the municipality that operate in high-risk areas, and develop a strategy to reduce the risks;

i. The municipality must have a Anti-Fraud and corruption plan which must be reviewed on a continuous basis;
ii. The municipality must conduct a fraud and corruption risk assessment and compile a fraud and corruption risk register review on a continuous basis.

4.2 <u>Detecting Corruption</u> – Prevention does not guarantee that corruption will be eliminated, corruption can still occur after prevent have been implemented. The municipality consider a system to detect corruption were employees, clients and the community (public) are encouraged to report fraud and corruption activities occurring within the municipality;

4.2.1 Reporting mechanism – due to the fact that reporting fraud activities is an uncomfortable exercise due to the believe that the municipality will not do anything about it, fear of retaliation from management and link of anonymous and confidential means of reporting. To avoid the above challenges on reporting the municipality consider to:

i. Using the National Public Service Anti-Corruption Hotline
ii. Establishing an internal Anti-Corruption Hotline
iii. Considering the whistle-blowing/Protected disclosure act or policies.

4.2.2 Internal Audit role to detect corruption – corruption activities can be detected throughout the internal audit processes as the responsibility of internal audit section is to ensure that the municipality's financial matters are managed in a responsible way and in compliance with the law.

4.2.3 Managing Information on corruption – in order to manage information on corruption, the municipality considers establishing a corruption database. The database will contain all information related to detected or reported cases of fraud and corruption, assigned personnel and all employees within the municipality must be noted that information on the corruption database is sensitive and highly confidential and must be kept safe. The corruption database must be an information system that;

i. Has a record of all allegations.
ii. Is able to track the progress with the management of each allegation.
iii. Reveals systemic weaknesses and recurring risks, and informs managers and employees.
iv. Trend analysis can be done to inform the corruption and fraud risk assessment.
v. Provide feedback to employees on the management of corruption allegations.
vi. Provide minimum information to designated national department.

4.3 <u>Investigating Corruption</u> – after the detection of fraud and corruption have taken place using one of the above mention or a combination of the detecting methods (Refer to section 4.3), an investigation of fraud and corruption have to follow. The municipality considers the following investigation procedure;

4.3.1 Application of relevant legislation: The investigator dealing with the corruption case must be familiar with the following or more relevant fraud and corruption related legislation;

- Prevention and Combating of Corrupt Activities (Act, No 12 of 2004)
- Prevention of Organized Crime Act 1998 (Act 121 of 1998)
- Regulation of Interception of Communications and Provision of Communication-related Information Act 2002 (Act 70 of 2002), it deals with the monitoring of employees communication. The municipality need to ensure that it comply with the act before monitoring employees emails or telephone conversation.
- Witness Protection Act 1998 (Act 112 of 1998) for witnesses who may require formal
- Witness protection.

i. **Reporting structure (lines):** There must be a clear, short communication channel between the Accounting Officer and the head of investigation in order to ensure that no chance of interference in the flow of information or investigations take place.

ii. **Staff selection:** The assigned personnel to deals with an investigation (the investigator) must be specially selected and must have at least a secret security classification (preferably Top Secret), may also refer to section 4.1.5, (i & ii).

4.3.2 Investigation Process – after when corruption have been detected, a corruption case have to be opened and investigated;

i. All corruption cases must be referred to law enforcement agencies;
ii. In some circumstance, a preliminary investigation must be conducted to determine whether there is adequate evidence on the corruption detected and only if there is adequate capacity to conduct the investigation before reporting/referring it to the law enforcement agencies.
iii. The suspect must be either investigated **overtly** (openly) or **covertly** (in secret) provided of the sensitivity of the matter being investigated.
iv. Where the Municipality does not have adequate internal investigation capacity, the Municipality will consider to get assistance from outside law enforcement agencies like;
    - The Special Investigating Unit (SIU)
    - SAPS can be involved to ensure correct criminal procedures are followed, especially where a lot of money is involved (section 34 Prevention and Combating of Corrupt Activities Act)
    - National Intelligence Agency, when the case is in extremely confidential matters.

4.3.3 Investigation Methodology – the municipality will consider to deal with internal investigation of an overt environment as it is the only type investigation that can be conducted provided of adequate investigation capacity;

i. Pre-investigation activities;
    a. Before an investigation take place, the nature of the allegation and the departments/section within the municipality involved and the agencies that need to be confronted;
    b. An investigation plan must be developed and steps to be taken to secure evidence and information.

ii. Interviewing witnesses/suspects;
    a. The investigating officer must prepare the interview questions in advance of the interview with the aim of trying to know;
        - If the witness might be the possible suspect;
        - Exactly where the witness fits into the investigation;
        - Exactly what information is targeted form the witness;
        - Open additional information that is not expected must be taken into consideration as it might be useful at a later stage of the investigation.

iii. The interview with the witnesses/suspects;
    a. The interviewee must be informed and given reasons of the interview;
    b. The interviewee must not discuss the interview with anyone else or communicate the question asked during the interview (oaths of secret must be signed)
    c. The purpose of the interview is to gets as much information as possible to establish the facts.

iv. Statements and affidavits – once it is wear that an offence has been committed;
    a. A statement must be taken from all witness in writing to obtain a written record of what the witness saw or know.
    b. A statement from the complainant must be made in a form of an affidavit in order to support the statement/affidavit of the witness/complainant.

v. Search and seizure;
    a. Search and seizure of things to be used as evidence must be conducted strictly in line with the constitution and section 20 to 36 of the Criminal Procedure Act.

4.4 <u>Resolution on Corruption</u> – after detection and investigation have taken place, to resolve the corruption matter the following must be considered;

4.4.1 Disciplinary action;

a. Management together with Human Resource and Legal service section must apply the disciplinary codes.

4.4.2 Improving controls and prevention measures;

a. After the investigation, management must implement recommendation made on the improvement of internal control;

4.4.3 Referring cases to other agencies;

a. In case the municipality is not in a position to give resolution or in assistance on the implementation, the municipality will consider to refer the corruption cases for resolutions to other law appropriate agencies.

Section 5

5.1 Implementation of the policy/strategy - The Anti-Fraud Policy and Strategy will be communicated throughout the municipality during departmental/Management meetings. It will also be posted on the Municipal Intranet and Website for the purpose of ease accessibility by users.

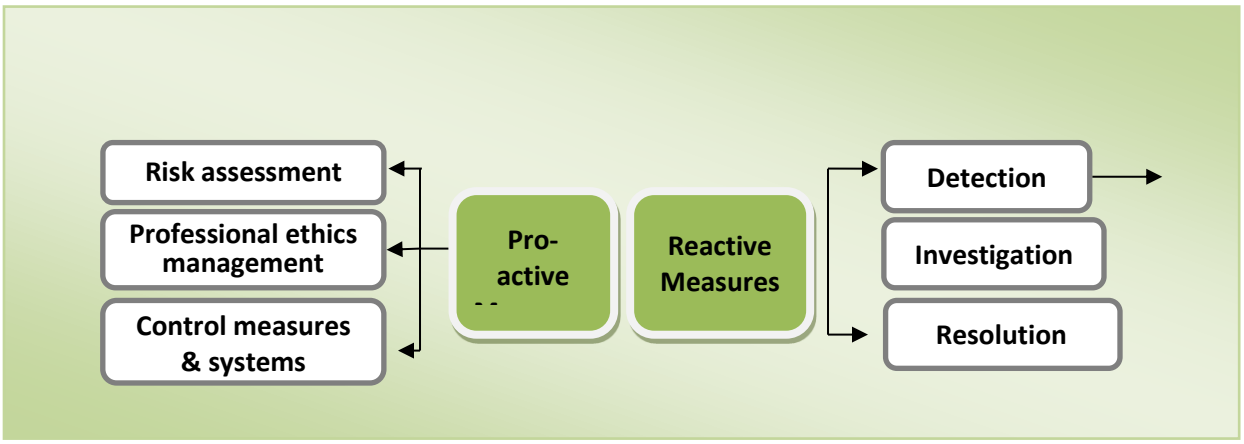
5.2 Review of the policy/strategy - The Anti-Fraud Policy and Strategy will be reviewed every 5 years (with alignment to the political term) or as and when required to incorporate changes in the prescribed norms and standard governing it existence to ensure that it remains current and relevant to all legislature and guidelines of Risk Management, anti-fraud and anti-corruption in the Public Sector.

5.3 Approval of the policy/strategy - The approval of the Anti-Fraud Policy and Strategy rest with the municipal Executive council and the Municipal Manager with recommendation of the Risk Management Committee.

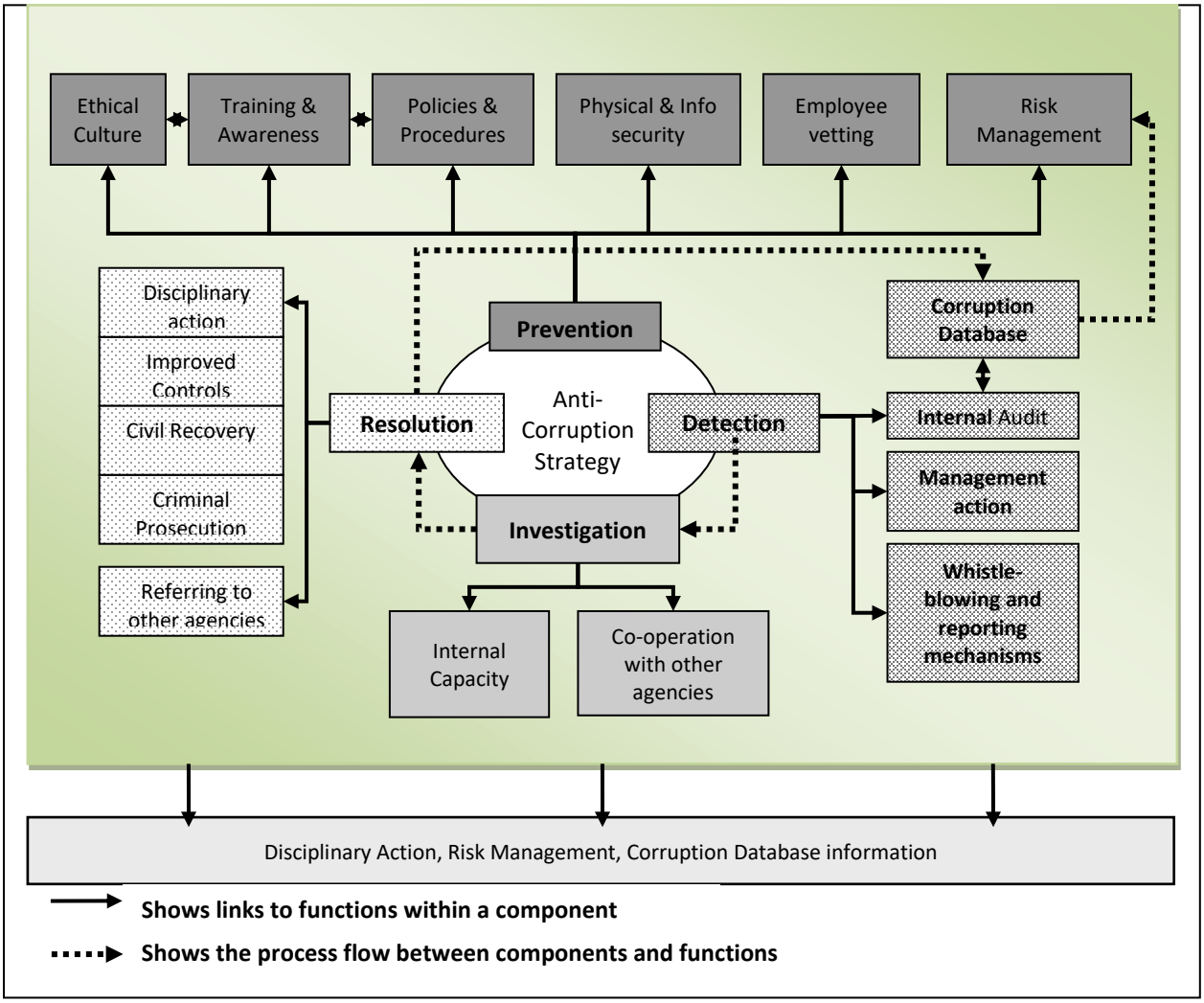
Authority	Date
Recommended by Chairperson of Risk Management, Anti-Fraud and Corruption Committee:	
Approved by Municipal Manager: **Mr M Kunene**	
Approved by Council	**Council resolution number** **LM 899/07/2025**

Annexure (s):

a. **Pro-active and reactive measures on management of Fraud and Corruption:**



b. **Anti-Corruption Strategy structure:**



c. Details of the fuctions and assistance offered by other law enforcement agencies:

. Agency	Functions	When to use them
SAPS	Investigation of all criminal activity.	Most corruption cases can be referred to SAPS, although very serious cases should be referred to the Scorpions. Section 34 of the Prevention and Combating of Corrupt Activities Act also requires senior managers to refer any cases involving R100 000 or more to SAPS.
Directorate for Special Operations and Serious Economic Offences - (Scorpions)	Falls under the control of the National Prosecuting Authority. The Scorpions deal with organized crime and	The Scorpions will only deal with: • Sensitive and/or high profile cases. • Corruption involving organized syndicates.

	serious financial crimes (including corruption).	
Asset Forfeiture Unit	Falls under the control of the National Prosecuting Authority. The Asset Forfeiture Unit's role is to seize the assets of people associated with organized crime.	The Asset Forfeiture Unit will only get involved if: • They believe they have a real chance of recovering assets. • The department or other public Institution will not be bringing its own civil case for recovery against the people involved.
State Attorney	Provides a comprehensive, legal service to the National Government, Provincial Governments, other state funded bodies and their employees.	When the department or other public Institution wants to institute a civil claim to recover losses. The State Attorney cannot be used if you are going to use the Asset Forfeiture Unit.
Special Investigating Unit (SIU)	Investigate corruption, serious maladministration, improper conduct and unlawful expenditure of public money or property within state institutions. • Deal with civil recovery of assets and money owed to state institutions. • Taking action to prevent losses to State assets and money • Refer evidence of criminal conduct to the prosecuting authorities. • Advise State institutions on disciplinary action.	The SIU has wide powers to investigate a whole range of crimes, including corruption and fraud and offer advice to departments on disciplinary action. Departments or other public Institution can refer any cases of corruption, maladministration and so on to this Unit to investigate. The SIU will either use an existing Proclamation from the President, or obtain a new one if necessary that will set out their powers If the investigation shows that corruption has taken place, the SIU will refer it to the National Prosecuting Authority for prosecution, or the President can set up a Special Tribunal to hear the matter.
Public Protectors Office	This Office investigates any improper conduct in the public administration (or conduct that leads to prejudice). While they may recommend people be prosecuted, they do not prosecute anyone themselves.	Departments (or other public Institutions), individual staff members and members of the public can report cases involving the abuse of power, dishonesty, unfair conduct or improper enrichment with respect to public money directly to this Office.

Auditor-General	The Auditor-General conducts auditing in organizations – including forensic auditing - to assist in the prevention, detection and investigation of economic crimes.	Departments or other public Institution can request the Auditor- General to assist in any cases of corruption involving money.
National Intelligence Agency (NIA)	The NIA is responsible for providing Government with domestic intelligence and counter intelligence.	Highly sensitive cases that impact negatively on good governance, service delivery and stability should be referred to the NIA, which will investigate the case and may then decide to refer it for prosecution.
Public Service Commission (PSC)	The PSC is responsible for investigating and evaluating staff and public administration practices in the public service.	Departments or other public Institutions should refer cases to the PSC whenever the Public Service Regulations have been transgressed. Of course, corruption cases must **also** be referred to SAPS or the Scorpions for prosecution.
Department of Public Service and Administration (dpsa)	The **dpsa** formulates policies, regulations and frameworks to support effective anti-corruption work.	The **dpsa** can be approached for advice and information on referral agencies, but they do not investigate or prosecute cases themselves.