



CWDM ANTI-CORRUPTION AND FRAUD PREVENTION POLICY AND STRATEGY

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1. ANTI-CORRUPTION AND FRAUD POLICY

1.1. Introduction

Cape Winelands District Municipality (CWDM) subscribes to the principles of good corporate governance, which require the conducting of business in an honest and transparent manner.

Consequently, CWDM is committed to fighting fraudulent and corrupt behaviour at all levels within the Municipality.

1.2. Scope and application of Policy

This policy covers all matters relating to the prevention, detection, investigation and resolution of corruption and fraud in the Municipality involving the following persons and/or entities:

- (a) Cape Winelands District Municipality staff members (permanent, temporary, contractors);
- (b) Cape Winelands District Municipality Councillors; and
- (c) Consultants, suppliers, contractors, and other providers of goods or services to Cape Winelands District Municipality.

It is the duty of every employee and Councillors to report all suspected or alleged instances of corruption and fraud via the prescribed reporting channels.

1.3. Policy Statement

Corruption and Fraud represent a significant potential risk to the Municipality's assets, service delivery efficiency and reputation. CWDM will not tolerate corrupt or fraudulent activities, whether internal or external to the Municipality, and will vigorously pursue and prosecute any parties, by all legal means available, who engage in such practices or attempt to do so. Allegations of fraud and corruption will be duly assessed, available remedies applied, and appropriate preventative and detective controls implemented. The Municipality has adopted a zero tolerance to corruption and fraud.

1.4. Background and Legislative context

This policy supports the municipal core values which are as follows:

- (a) Integrity;
- (b) Transparency;
- (c) Loyalty;
- (d) Respect;
- (e) Quality;
- (f) Ownership;
- (g) Teamwork;

The provision of section 62. (1) (c) of the Municipal Finance and Management Act stipulates that "the accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—

(c) that the municipality has and maintains effective, efficient and transparent systems— (i) of financial and risk management and internal control..."

The municipality adopts this policy which is aligned to the principles of the Code of Conduct (Schedule 1 & 2 of the LG: Municipal Systems Act no. 32 of 2000), as well as the following relevant pieces of legislation:

- (a) Constitution of the Republic of South Africa (Act No.108 of 1996)
- (b) Municipal Finance Management Act (Act No. 56 of 2003)
- (c) Prevention and Combating of Corrupt Activities Act (Act No. 12 of 2004)
- (d) Protected Disclosures Act (Act No. 26 of 2000) □ Public Service Act (Proclamation 103 of 1994)
- (e) Promotion of Access to Information Act (No. 2 of 2000)
- (f) Promotion of Administrative Justice Act (No. 3 of 2000)
- (g) Public Finance Management Act (PFMA) (No. 1 Of 1999)
- (h) Financial Intelligence Centre Act (FICA) (No. 38 of 2001)
- (i) Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings (No. 430 of 2014)
- (j) Code of Conduct for Councillors in terms of Schedule 1 of the Municipal Structures Act (No. 32 of 2000)
- (k) Code of Conduct for Municipal Staff Members in terms of Schedule 2 of the Municipal Structures Act (No. 32 of 2000)
- (l) Labour Relations Act (No. 66 of 1995)
- (m) CWDM Code of Ethics
- (n) CWDM Risk Management Policy and Strategy

1.5. Ethics

All corruption and fraud risks arise due to a lack of ethics. Many of the controls implemented to prevent corruption and fraud requires human involvement and can be circumvented by two or more persons colluding. People without a strong ethical character will not report corrupt and/or fraudulent acts they are aware of.

Anti-corruption and fraud prevention measures can thus only succeed in an environment of ethical behaviour, not only due to the need to prevent corrupt and fraudulent acts, but also to detect corruption and fraud when it does occur.

2. ANTI-CORRUPTION AND FRAUD STRATEGY

2.1. Introduction

The following document outlines the Anti-Corruption and Fraud Prevention Strategy of CWDM and is applicable to all employees, contractors, service providers, consultants, clients and councillors of the CWDM.

This Strategy must be read together with, and be interpreted consistently with, the other relevant legislation as mentioned in paragraph 1.4 (page 3 and 4) of the Anti-Corruption and Fraud Prevention Policy.

2.2. Principles of anti-corruption and fraud

- (a) Encourage a culture within the Municipality where all municipal officials, councillors, members of the public and other stakeholders continuously behave with and promote integrity in their dealings with or on behalf of the Municipality;
- (b) Creating a culture within the Municipality which is intolerant to unethical conduct, corruption and fraud;
- (c) Strengthening community participation in the fight against corruption and fraud in the Municipality;
- (d) Strengthening relationships with key stakeholders that are necessary to support the actions required to combat corruption and fraud in the Municipality;

2.3. Objectives of anti-corruption and fraud prevention

The objectives of an anti-corruption and fraud prevention framework are to:

- (a) Align strategic objectives with anti-corruption and fraud prevention activities.
- (b) Drive specific anti-corruption and fraud prevention processes to respond to the potential threats;
- (c) Embed instinctive and consistent consideration of corruption and fraud in the day-to-day planning and achievement of objectives;
- (d) Provide clarity on the Municipality's stance on corruption and fraud;
- (e) Development of anti-corruption and anti-fraud capacity within the Municipality;
- (f) Improve the application of systems, policies, procedures, rules and regulations dealing with corruption and fraud;
- (g) Deterrence, prevention and detection of unethical conduct, corruption and fraud;
- (h) Investigating detected incidents of unethical conduct, corruption and fraud;
- (i) Taking appropriate action and applying sanctions in cases of unethical conduct, corruption and fraud.

2.4. Corrupt and fraud aware culture

The Municipality's zero tolerance stance on corruption and fraud must be clear. The values of integrity, honesty and objectivity must be institutionalised throughout the Municipality.

Municipal officials must be aware of their duty to report incidents of corruption or fraud and willing to report. Anti-corruption and fraud prevention responsibilities must be assigned throughout the Municipality. It should support accountability, performance measurement and reward the minimising of corruption and fraud at all levels.

2.5. Corruption and fraud risk management

The management of corruption and fraud risks form part of the enterprise risk management of the Municipality. Corruption and fraud risk identification, assessments, management, monitoring, reporting thereon and oversight occur during the course of enterprise risk management activities.

This strategy should therefore be read in conjunction with the Risk Management Strategy.

2.5.1 Roles and responsibilities

Refer to **Annexure A** for detailed roles and responsibilities of all role players.

2.6. Reporting

The Municipality subscribes to the reporting obligations and reporting lines prescribed by legislation, namely the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings (No. 430 of 2014) and the Prevention and Combating of Corrupt Activities Act (Act 12 of 2004).

The Municipality commits itself to establish appropriate structures to enable reporting on fraud or corruption by municipal staff, Councillors and the community in accordance with applicable legislation.

Reporting structures include:

- The Fraud Hotline
- Tip-offs officially reported to the Performance and Risk Management Unit or management
- All instances of fraud, corruption and unethical behaviour reported will be registered in the official municipal Fraud Register, which will be updated, managed and tracked by the Performance and Risk Management Unit;
- Instances of fraud, corruption and unethical behaviour reported against a Councillor will be reported to the Speaker of the Council and will be dealt with in terms of the Code of Conduct for Councillors;
- Instances of fraud, corruption and unethical behaviour reported against the Municipal Manager and Heads of Departments will be reported to Council, and will be dealt with in terms of the Local Government Disciplinary Regulations for Senior Managers of 2010 and the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings of 2014;
- Instances of fraud, corruption and unethical behaviour reported against a Senior Manager or a Manager will be reported to the relevant Director or Municipal Manager (depending on the reporting lines) and will be dealt with in terms of this Policy;

2.6.1. Reporting and Investigating Procedures

In order to ensure uniformity in the reporting and investigation of incidents of fraud and corruption, the following high-level process will be followed:

- (i) reporting of possible fraud and corruption;
- (ii) preliminary investigation of incidents reported;
- (iii) full investigation process and procedures;
- (iv) procedure in taking resolutions; and
- (v) reporting and recovery of loss.

2.6.1.1. Reporting Procedures

(a) Employees

- Staff members who have knowledge of an occurrence of fraud or corruption, or who have good reason to suspect that a fraudulent or corrupt act has occurred, have a duty to promptly report any reasonable suspicions to their immediate line manager.

- Should employees be concerned that their immediate line manager may be implicated, or should employees wish to report allegations of fraud and corruption anonymously, they may contact either:

- (i) the Municipal Manager;
- (ii) the Internal Audit Manager;
- (iii) the Chairperson of the Audit and Performance Committee; or
- (v) directly report the matter to the National Fraud Hotline.

- All managers are responsible for the detection, prevention and investigation of fraud and corruption and must accordingly report all incidents, suspicions and allegations of fraud and corruption

(b) The Public

Should a member of the public suspect or become aware of fraud or corruption, they are encouraged to contact any of the parties listed above.

2.6.1.2 Investigation Procedures

The course of action undertaken will depend on the nature of the reported matter. Depending on whom the matter has been reported to, a process will be undertaken to conduct a preliminary investigation of the reported matter and initiate a full investigation into the matter, as may be appropriate. The investigation may be undertaken internally or by utilising an independent external service provider.

The report on conclusion of the investigation will be issued, depending on the level on the incident occurring and when considered necessary and on a 'need to know basis' to:

- (i) The Municipal Manager,
- (ii) The Fraud and Risk Committee,
- (iii) The Audit and Performance Committee,
- (iv) Council,
- (v) National and Provincial Treasuries;
- (vi) Auditor-General
- (vii) General public.

Any fraud and corruption committed by an employee or any other person will be pursued by thorough investigation and to the full extent of the law, including (where appropriate) consideration of:

- (i) in the case of employees, taking disciplinary action within a reasonable period of time after the incident;
- (ii) instituting civil action to recover losses;
- (iii) initiating criminal prosecution by reporting the matter to the SAPS or any other relevant law enforcement agency; and
- (iv) any other appropriate and legal remedy available.

Managers are required to ensure that losses or damages suffered by the Municipality as a result of all founded acts of fraud and/or corruption are recovered from the applicable person if he or she is found to be liable for such losses.

The person reporting suspected fraud will remain anonymous unless clearly expressed in writing to the Municipal Manager or when required by law. The identity of persons reporting allegations of fraud and/or corruption will be protected and no person will suffer any penalty or retribution for good faith reporting. Managers should discourage employees or other parties from making allegations which are false and made with malicious intentions. Where such allegations are discovered, the person who made the allegations will be subjected to firm disciplinary or other appropriate actions.

The Municipal Manager will, where possible, write to the person lodging the allegation of fraud and/or corruption in order to acknowledge that the concern was received, to communicate the process to deal with the matter, to provide an estimate of how long the process will take to conclude and to inform them of whether any further investigations will be taking place.

2.7. Protection of Whistle Blowers

- No person will suffer any penalty or retribution for reporting, in good faith, any suspected or actual incident of fraud and corruption which occurred within the Municipality.
- The Municipality will not tolerate harassment or victimisation and will take action to protect employees when they raise a concern in good faith. This does not mean that if an employee is already the subject of disciplinary or other action, that action will be halted as a result of their whistle blowing.
- A person who reports suspected corruption and/or fraud may remain anonymous should he/she so desire. It must be kept in mind though that the investigation could reveal the source of the information.

2.8. Recovery of Losses

The Municipal Manager must investigate the potential and cost implications for recovering losses suffered by the Municipality due to fraud and/or corruption and, depending on the outcome of the investigation, institute legal action against the offending parties to recover losses.

2.9. Disciplinary/Legal Action

In terms of its zero tolerance policy, the Municipal Manager must institute disciplinary action and legal actions at his/her disposal, against all individuals found responsible for acts of fraud and corruption.

2.10. Confidentiality

To ensure the confidentiality of information during investigations, the following protocols will be followed:

- Only the investigator may keep the docket of the investigation and must store it in a place that only he/she can access;
- The investigator must authorise people whom require information with regard to the investigation before they may access the docket of the investigation;
- Information that may identify the source that reported the alleged fraud and/or corruption must be removed or blocked when other authorised people view the docket;
- The list of people co-operating with the investigator may not be disclosed during and subsequent to the investigation, unless it is clear that the list will only be used to thank and/or reward those who co-operated for their assistance with the investigation and not to victimise them;
- Potential witnesses interviewed by the investigator may only be made privy to information pertaining to the investigation to the extent necessary in order for them to furnish relevant information and evidence;
- The alleged perpetrator's identity may only be disclosed to the affected budget holders, their directors and the Municipal Manager when sufficient proof of wrongdoing has been established.

Furthermore:

- All information relating to fraud allegations will be treated confidentially as this is important to avoid potential harm to the suspect's integrity who subsequently could be found innocent.
- The identity of the person reporting the allegation will remain anonymous unless this is required by law or the person expresses in writing otherwise.
- The HR policy of the municipality regulates the supply of information

2.11. Fraud Prevention

Fraud prevention is a process that is adopted by the Municipality, in putting mechanisms in place, to manage the municipality's vulnerability to fraud. Such mechanisms are designed to prevent, deter and detect fraud. It is the responsibility of the Municipal Manager to establish structures to address the threat of fraud.

2.11.1. Prevention and Detection

2.11.1.1. Codes of Conduct for Municipal Employees and Councillors

- Schedule 1 of the Systems Act contains the Code of Conduct for Councillors with specific standards for good conduct.
- A note which refers to the Code of Conduct for Councillors is included in each standing committee agenda.
- Schedule 2 of the Systems Act contains the Code of Conduct for Municipal Employees with specific conduct standards.
- The Code of Conduct for Municipal Employees
- A gifts policy and gifts register has been implemented by the Municipality in order to ensure that both the acceptance and offering of business courtesies, including gifts, by all employees of the Municipality occurs only within the standards as prescribed in the MFMA. Internal audit will review the gifts register on a quarterly basis.
- A declaration of interest and a private work policy as well as a process for the declaration of private business interests and actual or potential conflicts of interest by all employees and the maintenance of a centralised record thereof has been developed and implemented. Applications are submitted to management for approval.

2.11.1.2. Systems, Policies and Procedures

- 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.
- All employees are made aware of the Municipality's systems, policies and procedures through on-the-job training, education and on-going awareness by their direct supervisors and other levels of management.
- Where formal training on systems, policies and procedures are offered, attendance will be encouraged and registers will be maintained as evidence of attendance.
- The Municipality will ensure that there are sufficient processes in place to monitor compliance with policies and procedures.

2.11.1.3. Internal Control

- All employees are required to acquaint themselves in the application of the controls related to their day-to-day activities. This is to ensure the effectiveness of these controls to prevent and detect fraud, corruption and theft.
- The municipality's systems, policies and procedures prescribe various controls which (if implemented effectively) would limit the risk of fraud, corruption and theft. These controls may be categorized as either preventative controls or detective and corrective controls.
- Where an incident of fraud, corruption and theft is reported, management must immediately review the effectiveness of the controls which failed to prevent the incident and make the necessary improvements to ensure that the controls are effective going forward.

2.11.1.4. Physical and Information Security

- All employees are required to acquaint themselves with the Municipality's physical and information security policies. Particular emphasis should be placed on email and internet usage, as well as the importance of password security.
- Employees should be cognisant to the fraud risks associated with information security, the utilisation of computer resources and access controls which provide for information security.

2.11.1.5. Fraud Perception Surveys

- The Municipality will conduct regular fraud perception surveys among employees at all levels in order to gauge the perception of fraud in the Municipality. These surveys will be benchmarked against data available from other municipalities, which will provide insight into the improvements made on areas where specific proactive measures may be required.

2.11.1.6. Fraud Risk Assessments and Risk Registers

- Fraud risk assessments will be conducted annually by the risk service provider to ensure that fraud risks are identified, assessed and that the mitigating controls and further actions to reduce the risks are identified.
- The output of a fraud risk assessment is a fraud risk register which sets out the identified risks which have been assessed inherently and residually in terms of the likelihood of occurrence and the impact of the risk should be realised.
- The municipality has a zero tolerance for fraud risks and this will be applied when assessing fraud risks.

2.11.1.7. Awareness and Training

The Municipality will ensure that employees are made aware of and receive appropriate training on matters regarding fraud, corruption and theft by:

- the Training Officer including the applicable training areas in the Work Place Skills Plan of employees; and
- fraud awareness be created through communications and monthly newsletters and induction of new employees.

2.11.1.8. Internal Audit

Investigating fraud, corruption and other irregularities is not the primary focus of an internal audit assignment. Internal Audit will however, consider the controls preventing and detecting fraud where necessary on an individual assignment level. Should suspicions of fraud, theft and corruption be identified these will be brought to the attention of the Municipal Manager.

2.12. Monitoring

The Fraud and Corruption register administered by Internal Audit, will be used to monitor fraud and corruption matters at the Municipality by:

- (i) serving as a record of all allegations;
- (ii) tracking progress with the management of allegations;
- (iii) facilitating the early identification of weaknesses and recurring risks as well as inform managers and employees of systemic weaknesses/risks; and
- (iv) serving as a point of reference to provide feedback to employees and other whistle blowers on the management of allegations.

3. ANTI-CORRUPTION AND FRAUD IMPLEMENTATION PLAN

The Anti-Corruption and Fraud Implementation Plan forms part of the Risk Management Plan.

4. REVIEW

This document will be reviewed annually to reflect the current stance on risk management. Changes to the policy will be recommended to the Audit and Performance Committee for approval by Council.

5. APPROVAL

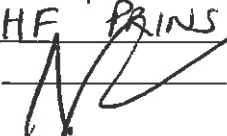
Recommended by the Fraud and Risk Management Committee:

Name in Print: HF PRINS Position: Chairperson
Signature:  Date: 27 AUGUST 2020

Recommended by the Audit and Performance Committee:

Name in Print: _____ Position: Chairperson
Signature: _____ Date: 27 AUGUST 2020

Approved by the Municipal Manager:

Name in Print: HF PRINS Position: Municipal Manager
Signature:  Date: 27 AUGUST 2020

Approved by Council Resolution:

Resolution No.: C15.4
Date: 27 AUGUST 2020

ANNEXURE A – ROLES AND RESPONSIBILITIES

Council

Council is responsible for setting the tone at the top by:

- (a) Considering and adopting an Anti-corruption and Fraud Prevention Strategy and Policy for the Municipality;
- (b) Annually reviewing and amending, if necessary, the Anti-corruption and Fraud Prevention Strategy and Policy;
- (c) Abiding by the code of conduct and code of ethics of the Municipality;
- (d) Performing oversight functions that support the implementation of the Anti-corruption and Fraud Prevention Policy of the Municipality;
- (e) Providing support to the Municipal Manager and the efforts of the management team to implement the Anti-corruption and Fraud Prevention Policy;
- (f) Establishing a Disciplinary Board in terms of the Municipal Regulations on Financial Misconduct Procedures and Criminal Proceedings (No. 430 of 2014);
- (g) Approve the terms of reference and recommendations of the Disciplinary Board;
- (h) Consider reports from the Disciplinary Board in respect of fraud and corruption matters;
- (i) Provide reasons if the recommendations or findings of the Disciplinary Board are rejected;
- (j) Instituting by resolution disciplinary proceedings if the recommendations or findings of the Disciplinary Board are accepted.

Municipal Manager

The Municipal Manager is responsible for ensuring that anti-corruption and fraud prevention measures are implemented within the Municipality by:

- (a) Ensuring that the Municipality develops and implements an Anti-corruption and Fraud Prevention Strategy and Policy;
- (b) Ensuring that Councillors and staff are educated and aware of the policy;
- (c) Overseeing the implementation of prevention, detection, investigation and resolution measures in respect of fraud and corruption within the Municipality;
- (d) Abiding by the code of conduct and code of ethics of the Municipality;
- (e) After an investigation is completed, submit the Disciplinary Board's report (if the allegation is not about the Accounting Officer) to Council at the first sitting after the report is finalised.

Internal Audit

In relation to fraud and corruption, Internal Audit should provide assurance to the Council; Audit and Performance Audit Committee and to management that the controls are appropriate to deter, prevent and detect fraud by:

- (a) Performing fraud and corruption detection reviews on high fraud and corruption risk areas, surprisingly and planned;
- (b) Assisting with the Investigation of alleged / suspected fraud and corruption;
- (c) Advising the accounting officer and report to the Disciplinary Board on the investigation of alleged / suspected fraud and corruption;
- (d) Recommending controls to identify and detect fraud and corruption pressures;
- (e) Review high-risk business areas and processes, and advise on the implementation of appropriate internal control measures

Audit and Performance Audit Committee (APAC)

The APAC will be responsible for the following:

- (a) Advising the Municipal Council, political office bearers, the accounting officer and management staff of the Municipality on matters relating to good governance, fraud and corruption;
- (b) Respond via Internal Audit to fraud and corruption incidents and report to council;
- (c) Review the progress made with the implementation of the Anti-corruption and Fraud Prevention Strategy of the Municipality;

Risk Management Unit

By including fraud and corruption risks in their risk management planning and processes, the Risk Management Unit:

- (a) Develops, together with other role players, the anti-corruption and fraud prevention strategy, Policy and Plan;
- (b) Include a focus on fraud and corruption risks during risk identification and assessments;
- (c) Assist management in developing responses for fraud and corruption risks;
- (d) Facilitate presentations and working sessions relating to fraud and corruption risks to promote awareness and the ethics and integrity standards required by the Municipality.
- (e) Report identified incidents of fraud or corruption to management, Heads of Departments or the Municipal Manager.

Fraud and Risk Management Committee

In terms of anti-corruption and fraud prevention the Committee's responsibilities are to:

- (a) Review the Anti-Corruption and Fraud Prevention Strategy, Policy and Plan and recommend for approval by Council;
- (b) Evaluate the effectiveness of the implementation of the Anti-Corruption and Fraud Prevention Policy;
- (c) Monitor the implementation of the policy and application of the plan and ensure adequate supervision and dynamism of the controls and procedures;
- (d) Review the process implemented by Management in respect of anti-corruption and fraud prevention and ensure that all fraud and corruption related incidents have been followed up appropriately;
- (e) Ensure that an appropriate fraud and corruption risk assessment is completed;
- (f) Ensure that reports on fraud, corruption and misconduct are effectively handled and that consistent and appropriate action is taken on known incidents;
- (g) Annually report to the Audit Committee, summarising the Municipality's corruption and fraud prevention, detection and action for the period.

Senior Management

Senior Management has overall responsibility for the design and implementation of a corruption and fraud risk management program, including setting the tone at the top for the rest of the Municipality's staff.

The Senior Management of the Municipality are responsible for the following:

- (a) Create a corruption and fraud aware culture, where it is clear that corruption and fraud will not be tolerated, dealt with swiftly and sanctioned and whistle blowers will be protected;
- (b) Abide by the code of conduct and code of ethics of the Municipality;
- (c) Share the Municipality's strategies and policies in respect of fraud and corruption with all staff members;
- (d) Ensure that adequate internal controls are implemented and appropriate systems and processes are in place to prevent and detect fraud and corruption;
- (e) Report incidents or suspicions of fraud and corruption;
- (f) Participate in initiatives to prevent, minimise, detect and investigate fraud and corruption.

Staff

The staff (permanent, contract and temporary) of the Municipality are responsible for:

- (a) Abiding by the code of conduct and code of ethics of the Municipality;
- (b) Reporting incidents or suspicions of fraud and corruption;
- (c) Participating in initiatives to prevent, minimise, detect and investigate fraud and corruption;
- (d) Avoiding and declaring conflicts of interest.

