



STANDARD OPERATING PROCEDURE FRAUD AND CORRUPTION REPORTING

PROCEDURE SUMMARY

The public and Overberg District Municipality staff are required to report all instances of actual or suspected fraud and corruption in accordance with this procedure and the principles of the Code of Ethics of the Overberg District Municipality.

An employee's failure to report a known fraud or corruption incidence may be deemed to represent unethical conduct and could be liable to disciplinary action.

The procedure should be read in conjunction with the **Anti-Corruption, Fraud and Financial Misconduct Policy** as well as the **Anti-Corruption and Fraud Prevention Plan**.

PROCEDURE

Reporting Responsibilities of Employees

(Please complete attached form)

1. Employees must report any kind of fraud and corruption to his or her manager.

If not comfortable to report to his or her manager, the matter should be reported to such manager's superior.

Final recourse to report to is the Accounting Officer.

2. If a fraudulent act is conducted by your **Manager**.
Report the matter to such manager's superior.
Final resource to report to is the Accounting Officer.

3. If a fraudulent act is conducted by a **Director**.
Report the matter to the Accounting Officer.

4. If a fraudulent act is conducted by the **Accounting Officer (Municipal Manager)**.
Report the matter to the Mayor.

5. If a fraudulent act is conducted by the **Mayor or Councillor**.
Report the matter to the Accounting Officer.

Reporting Responsibilities of Councillors

(Please complete attached form)

1. Councillors must report any kind of fraud and corruption activities by **employees** to the Accounting Officer.
2. If a fraudulent act is conducted by the **Accounting Officer (Municipal Manager)**.
Report the matter to the Mayor.
3. If a fraudulent act is conducted by the **Mayor**.
Report the matter to the Accounting Officer/Speaker of Council.
4. If a fraudulent act is conducted by the **Speaker**.
Report the matter to the Mayor.



5. If a fraudulent act is conducted by a **Councillor**.
Report the matter to the Accounting Officer/Speaker of Council.

Reporting Responsibilities of the Public

The Public must report any kind of fraud and corruption to:-

- The Chairperson of the Audit and Performance Audit Committee, or
- Chairperson of the Fraud and Risk Management Committee
- Accounting Officer, or
- Mayor, or
- Manager: Internal Audit

Should any one wish to report allegations of fraud and corruption anonymously, they can also use the **National Corruption Hotline** on **0800 701 701**.

REPORTING

All Managers should report all allegations to the Accounting Officer (Municipal Manager).

Such reporting by managers must be made as follows:

- Verbally, immediately after discovery of the incident in question.
- Such verbal report must be followed by a detailed written report to be submitted within **24 hours** of the discovery of such an incident.

The Accounting Officer may delegate the investigation to such manager or managers as he/she may consider appropriate. Investigation to be completed within **14 days**.

Investigations or allegations of financial misconduct will be referred to the disciplinary board to assist with the investigation and provide recommendations or further steps to be taken regarding disciplinary proceedings, or relevant steps to be taken. The investigation must be completed within **one (1) month** after referral. Extension may be obtained from the Accounting Officer if necessary.

The Accounting Officer must report all incidents of fraud, corruption, theft to Provincial and National Treasury:

- Telephonically within twenty four (**24**) **hours** of receiving the report from the Manager regarding an incident;
- This telephonic report must be followed by a detailed written report to be submitted within **seven days** after discovery of such an incident.

If the Accounting Officer is of the opinion that the matter might lead to the laying of criminal charges, the Accounting Officer will report such incident within **24 hours** of receiving the report from the manager concerned to the SAPS.

WHISTLE BLOWERS

Any employee / Councillor / public who suspect or reports suspected dishonest activity or any such activity that he or she was witnessed or of which he or she has knowledge, may remain anonymous should he or she so required, subject, however, to the laws and procedures relating to the investigation of offences by the SA Police Service and the giving of evidence.



The malicious making of any false allegations by any employee or councillor shall constitute a serious disciplinary infraction.

CONFIDENTIALITY AND PROTECTION

All cases of suspected fraud or suspicious activity must be treated with the strictest confidence. Persons involved in reporting or investigating in the suspected fraud should not discuss the matter with anyone other than with the parties set out in this procedure.

The Protected Disclosure Act, 2000, protects whistle blowers. No employee will be subjected to any occupational detriment by the municipality on account, or partly on account of having made a protected disclosure.

APPROVED BY MUNICIPAL MANAGER (ACCOUNTING OFFICER)

MUNICIPAL MANAGER

DATE



FRAUD AND CORRUPTION REPORTING FORM

Date:

Your Name and surname

Your Phone Number

Your Email Address

Your Address

Fraud / Corruption Details

Date when the potential Fraud happened?

Date:

Description about the potential fraud

Where does this potential fraud happened?

How was the potential fraud discovered?

Name and surname of the person involved in this potential fraud?

If more than one person or company involved. List the name:

Do you have any evidence that supports your claim? (Documents/Photos or videos)

- Yes
 No

If yes, please attached or share documents.

SIGNATURE