METSIMAHOLO LOCAL MUNICIPALITY

ANTI-FRAUD

AND

CORRUPTION STRATEGY

TABLE OF CONTENTS

Contents **Page**

1. INTRODUCTION

1.1. Purpose

The primary objective of this strategy is to prevent fraudulent conduct before it occurs by encouraging a culture within the Municipality where all employees, members of the public and other stakeholders continuously behave with and promote integrity in their dealings with, or on behalf of municipality.

To encourage all employees and other stakeholders to strive towards the promotion of integrity and the prevention and detection of unethical conduct, fraud and corruption impacting or having the potential to impact on the Municipality.

To improving accountability, efficiency and effective administration within municipality, including decision-making and management conduct which promotes integrity.

1.2. Principles of the strategy

The main principles upon which the strategy is based are the following:

a) Creating a culture within municipality which is intolerant to unethical conduct, fraud and corruption;
b) Strengthening community participation in the fight against corruption in municipality;
c) Strengthening relationships with key stakeholders, e.g. SALGA, SAPS Employee representative unions and Communities, that are necessary to support the actions required to fight corruption in municipality;
d) Deterrence of unethical conduct, fraud and corruption;
e) Preventing unethical conduct, fraud and corruption which

cannot be deterred;

f) Detection of unethical conduct, fraud and corruption;
g) Investigating detected unethical conduct, fraud and corruption;
h) Taking appropriate action in the event of such irregularities, e.g. disciplinary action, recovery of losses, prosecution, etc; and
i) Applying sanctions, which include redress in respect of financial losses.

All aspects of the strategy will be:

- Supported by comprehensive education, training and awareness campaigns;
- Coordinated with other the spheres of government and community;
- Subjected to continuous fraud risk assessments; and
- Expressed in terms of measurable and time-bound implementation plans.

The objectives of this strategy could be summarised as follows:

a) Encouraging a culture in the municipality where all employees, members of the public and other stakeholders continuously behave with and promote integrity in their dealings with, or on behalf of the municipality;
b) Improving accountability, efficiency and effective administration in the municipality, including decision-making and management conduct which promote integrity;
c) Development of anti-corruption capacity in the municipality;
d) Improving the application of systems, policies, procedures and regulations in the municipality;
e) Changing aspects that undermine the municipal integrity and facilitate unethical conduct, fraud and corruption and allow those to go unnoticed or unreported.

1.3. Statement of attitude to fraud

Metsimaholo Local Municipality requires all staff at all times to act honestly and with integrity and to safeguard the municipal resources for which they are responsible. The Municipality is committed to protecting all revenue, expenditure and assets from any attempt to gain illegal financial or other benefits.

Any fraud or corruption committed against the Municipality is a major concern to the Council. Consequently, any case will be thoroughly investigated and appropriate corrective action will be taken against anyone who is found guilty of corrupt conduct. This may include referral to the South Africa Police Services.

2. REGULATORY LEGISLATION

2.1. Local Government Anti-Corruption Strategy, 2006.

The strategy focuses mainly on the municipal organisation and looks at implementation of employee and councillor codes of conduct, and improved enforcement of applicable systems, policies and procedures. It prescribes the vetting of municipal employees, both existing and prospective, to ensure that they are not predisposed to corruption.

2.2. The Protected Disclosures Act 26 of 2000.

The Act purpose of the act is give provision for the procedures in terms of which employees (in both the private and the public sector) may disclose information regarding unlawful or irregular conduct by:

- their employers; or
- other employees in the employ of their employers.
- to provide for the protection of employees who make a disclosure, which is protected in terms of the Act.

It has the following goals:

- to create a culture that facilitates the disclosure of information by employees about criminal or other irregular conduct in the workplace responsibly; and
- to promote the eradication of criminal and other irregular conduct in organs of state and private bodies.

2.3. Municipal Finance Management Act 56 of 2003

Section 112(1) stipulates that the Supply Chain Management Policy of a municipality must be fair, equitable, transparent, competitive and cost effective and comply with a prescribed regulatory framework for municipal supply chain management, which must cover at least the following:

Measures for-

(i) Combating fraud, corruption, favouritism and unfair and irregular practices in municipal supply chain management, and

(ii) Promoting ethics of officials and other role players involved in municipal supply chain management.

2.4. Municipal System Amendment Act 7 of 2011

The MSA sets out procedure to be adopted by municipal management with regard to a number of aspects affecting the management of municipality. The Act also stipulates procedures to be adopted with regard to certain aspects related to misconduct and investigation thereof.

2.5. Prevention and Combating of Corrupt activities Act 12 of 2004.

The Act provide for the strengthening of measures to prevent and combat corruption and corrupt activities; to provide for the offence *of* corruption and offences relating to corrupt activities; to provide for investigative measures in respect of corruption and related corrupt activities; to provide for the establishment and endorsement of a Register in order to place certain restrictions on persons and enterprises convicted of corrupt activities relating to tenders and contracts; to place a duty on certain persons holding a position of authority to report certain corrupt transactions; to provide for extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities; and to provide for matters connected therewith.

2.6. Criminal Procedure Amendment Act 65 of 2008.

To amend the Criminal Procedure Act, 1977, to provide for the postponement of certain criminal proceedings against an accused person in custody awaiting trial through audiovisual link; to further regulate the falling away of certain convictions as previous convictions after the expiry of a fixed period; to provide for the expungement of criminal records of certain persons in respect of whom certain sentences have been imposed after the compliance with certain requirements and the expiry of a fixed period; to provide for the expungement of certain criminal records of persons under legislation enacted before the Constitution of the Republic of South Africa, 1993 and to provide for matters connected therewith.

3. DEFINITION OF FRAUD AND CORRUPTION

In South Africa, the Common Law offence of **fraud** is defined as "the unlawful and intentional making of a misrepresentation which causes actual and or potential prejudice to another". The term "fraud" is also used in a wider sense by the general public.

In this regard, the term is used in this document in its widest possible meaning and is intended to include all aspects of economic crime and acts of dishonesty. In other words, fraud can be described as any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

The general offence of corruption is contained in Section 3 of The Prevention and Combating of Corrupt Activities Act. This section provides that any person who gives or accepts or agrees or offers to accept / receive any gratification from another person in order to influence such other person in a manner that amounts to:

a) The illegal or unauthorised performance of such other person's powers, duties or functions;
b) An abuse of authority, a breach of trust, or the violation of a legal duty or a set of rules;
c) The achievement of an unjustified result; or
d) Any other unauthorised or improper inducement to do or not to do anything is guilty of the offence of Corruption.

Corruption in its wider meaning, and as referred to in this document, includes any conduct or behaviour where a person accepts, agrees or offers any gratification for him/her or for another person where the purpose is to act dishonestly or illegally. Such behaviour also includes the misuse of material or information, abuse of a position of authority or a breach of trust or violation of duty.

3.1. Forms of corruption

Corruption takes various forms in the Municipality and elsewhere in society. The following are examples of different types of corruption:

3.1.1. Bribery

Bribery involves the promise, offering or giving of a benefit that improperly affects the actions or decisions of municipal employees.

3.1.2. Embezzlement

This involves theft of resources by persons who control such resources.

3.1.3. Fraud

Any conduct or behaviour of which a dishonest representation and/or appropriation forms an element.

3.1.4. Extortion

Coercion of a person or entity to provide a benefit to a municipal employee, another person or an entity, in exchange for acting (or failing to act) in a particular manner.

3.1.5. Abuse of power

The use by a Municipal employee of his or her vested authority to improperly benefit another person or entity (or using vested authority to improperly to discriminate against another person or entity).

3.1.6. Conflict of interest

The failure by a municipal employee to act or to consciously fail to act on a matter where the municipal employee has an interest or another person or entity that has some form of relationship with a municipal employee has an interest.

3.1.7. Abuse of privileged information

This involves the use, by municipal employees of privileged information and knowledge that a municipal employee possesses as a result of his/ her office to provide unfair advantage to another person or entity to obtain a benefit.

3.1.8. Favouritism

The provision of services or resources according to personal affiliation by a municipal employee.

3.1.9. Nepotism

An official ensuring that family members are appointed to municipal positions or that family members receive contracts from the municipality is regarded as nepotism.

These manifestations are by no means exhaustive as corruption appears in many forms and it is virtually impossible to list all of these.

3.2. Actions constituting fraud and corruption

Fraud and corruption manifests in a number of ways and varying degrees of intensity. These include, but are not limited to:

- Unauthorised private use of the Institution's assets, including vehicles;
- Falsifying travel and subsistence claims;
- Conspiring unfairly with others to obtain a tender;
- Disclosing proprietary information relating to a tender to outside parties;
- Accepting inappropriate gifts from suppliers;
- Employing family members or close friends;
- Operating a private business in working hours;
- Stealing equipment or supplies from work;
- Accepting bribes or favours to process requests;
- Accepting bribes or favours for turning a blind eye to a service provider who does not provide an appropriate service;
- Submitting or processing false invoices from contractors or other service providers; and;
- Misappropriating fees received from customers, and avoiding detection by not issuing receipts to those customers.

4. POLICY ON FRAUD AND CORRUPTION

4.1. Background

This policy is established to facilitate the development of controls which will assist in the prevention and detection of fraud and corruption, as well as provide guidelines as to how to respond should instances of fraud and corruption be identified. This policy is also established to give effect to the various legislative instruments as described in the previous section.

4.2. Anti-Fraud and corruption policy

As a first step towards implementing an anti-fraud strategy, it is suggested that Metsimaholo Local Municipality adopt and publish an Anti-Fraud Policy statement along the following lines:

Metsimaholo Local Municipality recognises the existence of fraud and corruption in its operations. As such it is the policy and mission of Metsimaholo Local Municipality to strive for the protection of its employees and its other stakeholders through the implementation of an effective and efficient fraud prevention strategy.

Metsimaholo Local Municipality requires all staff members to always act honestly and with integrity and to safeguard the resources for which they are either directly or indirectly responsible.

Fraud is seen as an ever present threat to profitability and must be the concern and responsibility of all staff in all areas of the business. There is also a wider responsibility on every staff member to prevent fraud and the adverse consequences it has for Metsimaholo Local Municipality.

We believe that there is only one effective way of fighting fraud and other corrupt practices and that is by instilling the reality amongst employees and other stakeholders, such as suppliers of goods and services, that fraud and corruption do not pay and will be detected and punished severely.

Therefore, Metsimaholo Local Municipality's policy on Fraud and Corruption is one of zero tolerance, and as such we are committed to:

- Aggressively detecting incidents of fraud and corruption
- The investigation of all allegations of misconduct by employees, clients and suppliers, said to be occasioned by fraud and corruption, and
- The prosecution of all offenders criminally and, where necessary, the institution of civil and disciplinary action against them.

The Fraud Policy should be advertised in all public places within Metsimaholo Local Municipality's premises and issued to all stakeholders, namely shareholders, employees and service providers. Publication of the policy needs to demonstrate in no uncertain terms that the policy is underwritten by Council and the Accounting Officer of Metsimaholo Local Municipality.

5. FRAUD AND CORRUPTION CONTROL STRATEGY

The approach in controlling fraud and corruption is focused into 3 areas, namely:

- Structural Strategies;
- Operational Strategies; and
- Maintenance Strategies.

5.1. Structural Strategies

Structural Strategies represent the actions to be undertaken in order to address fraud and corruption at the Structural level. The following section outlines the fraud and corruption responsibilities associated with different roles within the Municipality.

5.1.1. Municipal Manager

The municipal Manager bears the ultimate responsibility for fraud and corruption risk management within the Institution. This includes the coordination of risk assessments, overseeing the investigation of suspected fraud and corruption, and facilitation for the reporting of such instances.

5.1.2. Risk Management Committee

Metsimaholo Local Municipality's Risk Management Committee will oversee the Municipality's approach to fraud prevention, fraud detection strategies and response to fraud and corruption incidents reported by employees or other external parties.

The Risk Management Committee shall meet at least once a quarter as per the Risk Management Committee Charter discuss the following issues:

- Progress made in respect of implementing the Anti-Fraud and Corruption Strategies;
- Reports received by the Institution regarding fraud and corruption incidents with the view to making any recommendations to the Accounting Officer and Chairman of the Audit Committee;
- Reports on all investigations initiated and concluded; and
- All allegations received via the hotline.

5.1.3. An ethical culture

The Municipality is required to conduct itself in an ethical and moral way. Ethics are concerned with human character and conduct and deal with questions of right and wrong, appropriate and inappropriate behaviour and what constitutes good or evil. Ethical conduct is based on a set of principles referred to as values or norms. The collective ethical conduct of all the individual employees within the institution reflects the Municipal's ethical conduct. In this regard, the highest standards of ethics are required by employees when fulfilling their duties.

Good governance indicates that municipality should develop codes of conduct (ethics) as part of their corporate governance frameworks. All employees are expected to abide by the Code of Conduct for the Municipality.

5.1.4. Executive Management commitment.

Executive Management is to be committed to eradicating fraud and corruption and ensuring that the Municipality strives to be perceived as ethical in all its dealings with the public and other interested parties. In this regard, Executive management, under the guidance of the Municipal Manager, will ensure that it does not become complacent in dealing with fraud and corruption and that it will ensure the Institution's overall fraud and corruption strategy is reviewed and updated regularly. Furthermore, Executive Management will ensure that all employees and stakeholders are made aware of its overall anti - fraud and corruption strategies through various initiatives of awareness and training.

5.1.5. Assessment of fraud and corruption risk.

The Municipality, under the guidance of the Municipal Manager, will conduct annual fraud and corruption risk assessments to identify potential fraud and corruption risk exposures to the Municipality. This process will ensure that actions to address the identified fraud and corruption risk exposures will be implemented to mitigate these exposures.

The above will be formulated into "Fraud Risk Assessment" and which will provide an indication of how fraud and corruption risks are manifested and, a "Fraud and Corruption Risk Register" which will prioritise the fraud and corruption risks and indicate actions to mitigate these risks.

The fraud and corruption risk assessment shall me done as per the process as set out in the Municipal Risk Management Strategy.

5.1.6. Employee awareness

The main purpose of fraud and corruption awareness workshops / training is to assist in the prevention, detection and reporting of fraud and corruption by raising the level of awareness as to how fraud and corruption is manifested in the workplace. In this regard, all employees will receive training on the following:

- Anti-Fraud and Corruption strategy;
- Code of Conduct for employees;
- Whistle blowing policy;
- How to respond to fraud and corruption; and
- Manifestations of fraud and corruption in the workplace.
- The Chief Risk Officer will be responsible for employee awareness and that will arrange and schedule awareness sessions throughout the year.

5.2. Operational structures

5.2.1. Internal controls

Internal controls are the first line of defence against fraud and corruption. While internal controls may not fully protect the Municipality against fraud and corruption, they are essential elements in the overall Anti-Fraud and Corruption Strategy.

All areas of the strategy require internal controls; for example:-

- Physical control (security of assets)
- Authorization controls (Approval of expenditure)
- Supervisory controls (supervising day-to-day issues);
- Analysis of data;
- Monthly and annual financial statements;
- Reconciliation of bank statements, monthly; and
- Reconciliation of vote accounts, monthly.
- Procurement process
- Segregation of duties (it reduces the risk of intentional manipulating or error and increase the element of checking.

The Internal Audit will be responsible for implementing an internal audit program which will incorporate steps to evaluate adherence to internal controls.

5.2.2. Prevention strategies

A number of combined initiatives result in an overall preventative environment in respect of fraud and corruption. These include the following:

a) Employee awareness

Employee awareness of the Municipal's Anti-Fraud and Corruption Strategy, Code of Conduct, Whistle blowing policy and the manifestation of fraud and corruption in the workplace all assist in the creation of an environment which may be considered to be hostile to a would-be transgressor.

b) Pre-employment screening

Pre-employment screening will be carried out for all appointments, and evidence of such screening will be maintained by the HR Department. Consideration should be given to the following pre-employment screening:

i. Verification of identity.
ii. Police criminal history.
iii. Reference checks with the two most recent employers – this will normally require telephone contact.
iv. A consideration of any gaps in employment history and the reasons for those gaps.
v. Verification of formal qualifications claimed.

The screening will be performed by a person / people nominated by the Human Resources Department in conjunction with the Municipal Manager to ensure that screening is consistent and appropriately resourced throughout all Departments.

c) Recruitment process

Recruitment will be conducted in accordance with the Municipal recruitment procedure. It will be a transparent process and all appointments will be confirmed only after due recommendation. Any person, involved in any decision-making process, who may have a conflict of interest, must declare such a conflict in writing to the HR Department and withdraw from any further procedures.

d) Risk assessment

Risk assessment should be conducted at a strategic level and in all operation business level as fraud and corruption and irregularities and be prevented by mitigating the risk of fraud and corruption in the Municipality.

Fraud and Corruption Risk Assessment shall be done in line with the guidelines as set in Metsimaholo Local Municipality Risk Management Strategy.

e) Internal Audit

The Internal Audit Annual Plan will be based on the results of risk assessment which will prioritise high risk areas including high Fraud and Corruption risks.

f) Disclosure of interest

All Directors, Managers, Assistant managers, staff and Counsellors of the Municipality will be required to disclose their business interests on an annual basis. This register will be kept with the Risk Management Unit.

5.2.3. Detection strategies

Detection of fraud and corruption may occur through:

- Vigilance on the part of employees, including line management;
- The Internal Audit function;
- Ad hoc management reviews;
- Anonymous reports; and
- The application of detection techniques

The Chief Risk Officer will be responsible for developing detection strategies, and will work closely with line management and the Internal Audit function for this purpose. The Municipality will embark on a number of initiatives to detect fraud and corruption in the workplace.

a) Internal Audit

As part of the prevention strategy, internal audit will examine and evaluate the adequacy and effectiveness of the system of internal control according to the plan, commensurate with the extent of the potential exposure/risk in the various segments of the Municipality's operations.

b) External Audit

The Municipality recognises that the external audit function is an important control in the detection of fraud. The Chief Finance Officer will need to hold discussions with all engaged external auditors to ensure that due consideration is given, by the auditors, to ISA 240 "*The Auditors' Responsibility to Consider Fraud in the Audit of a Financial Statement".*

5.2.4. Response strategy

a) Reporting fraud and corruption – a Whistle blowing policy

One of the key obstacles to fighting fraud and corruption is the fear by employees of being intimidated to identify or "blow the whistle" on fraudulent, corrupt or unethical practices witnessed in the work place. Those who often do "blow the whistle" end up being victimised and intimidated. For this reason, the Municipality will adopt a Whistle Blowing Policy setting out the detailed procedure which must be followed in order to report any incidents of fraud and / or corruption. This policy will be designed to comply with the provisions of the Protected Disclosures Act.

Any suspicion of fraud and corruption will be treated seriously and will be reviewed, analysed, and if warranted, investigated. If an employee becomes aware of a suspected fraud, corruption or any irregularity or unethical behaviour, such issues should be reported in terms of a Whistle Blowing Policy.

b) Investigating fraud and corruption.

Dealing with suspected fraud and corruption

In the event that fraud or corruption is detected or suspected, investigations will be initiated, and if warranted, disciplinary proceedings, prosecution or action aimed at the recovery of losses will be initiated.

Investigations

Any reports of incidents of fraud and / or corruption will be confirmed by an independent investigation. Anonymous reports may warrant a preliminary investigation before any decision to implement an independent investigation is taken.

Investigations will be undertaken by the Chief Risk Officer or any appropriately qualified and experienced persons who are independent of the department / section where investigations are required. This may be a manager within the Institution itself, an external consultant or a law enforcement agency.

Any investigation initiated must be concluded by the issue of a report by the person/s appointed to conduct such investigations. Such reports will only be disseminated to those persons required to have access thereto in order to implement whatever action is deemed appropriate as a result of the investigation.

Investigations may involve one or more of the following activities:

i. Interviewing of relevant witnesses, internal and external, including obtaining statements where appropriate;
ii. Reviewing and collating documentary evidence;
iii. Forensic examination of computer systems;
iv. Examination of telephone records;
v. Enquiries from banks and other financial institutions (subject to the granting of appropriate approval/Court orders);
vi. Enquiries with other third parties;
vii. Data search and seizure;
viii. Expert witness and specialist testimony;
ix. Tracing funds / assets / goods;
x. Liaison with the police or other law enforcement or regulatory agencies;
xi. Interviewing persons suspected of involvement in fraud and corruption; and
xii. Report preparation.

Disciplinary proceedings

The ultimate outcome of disciplinary proceedings may involve a person/s receiving written warnings or the termination of their services. All disciplinary proceedings will take place in accordance with the procedures as set out in the disciplinary procedures.

Recovery action

Where there is clear evidence of fraud or corruption and there has been a financial loss to the Municipality, recovery action, criminal, civil or administrative, will be instituted to recover any such losses.
In respect of civil recoveries, costs involved will be determined to ensure that the cost of recovery is financially beneficial.

Internal control review after discovery of fraud

In each instance where fraud is detected, Line Management will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraud incident) to consider the need for improvements.

The responsibility for ensuring that the internal control environment is re-assessed and for ensuring that the recommendations arising out of this assessment are implemented will lie with Line Management of the business unit concerned.

5.3. Maintenance strategies

5.3.1. Review of the effectiveness of the Anti-Fraud and Corruption strategy

The Municipal Internal Audit unit will conduct a review of the Anti-Fraud and Corruption Strategy and Prevention initiatives annually to determine the effectiveness thereof. The Municipal Manager is ultimately accountable for this review and may appoint a person to take responsibility for this.

5.3.2. Review and updating the Anti-Fraud and Corruption strategy

Risk Management Unit is central in the fraud and corruption control programme and should involve an ongoing review of fraud and corruption risk exposures. Fraud and corruption risk assessments will also be conducted annually at the same time as the review of the Anti-Fraud and Corruption Strategy, and Fraud Prevention Plan. As with the review, the Municipal Manager is ultimately accountable for this and may delegate a person to take responsibility.

The strategy will be reviewed on an annual basis to incorporate changes in the legislative framework within Local Government.

6. Handling a fraud allegation

Should a Line Manager receive an allegation of a fraudulent or corrupt activity, he or she will ensure that the Municipal Manager is advised at the earliest opportunity.

The Municipal Manager will appoint an appropriate manager (usually within the Department / Section in which the alleged fraud or corruption has been identified) to conduct or co-ordinate an investigation into the allegations. The manager appointed to conduct or co-ordinate the investigation of an allegation of fraud may consult the Chairperson of the Risk Management Committee on technical aspects of the investigation.

Upon receipt of an allegation of a suspected fraud, the immediate concern of the manager or investigating officer should be the preservation of evidence and the containment of loss.

6.1. Documentation of the results of the investigation

The appointed investigator is to submit a written report to the Municipal Manager detailing the circumstances and recommending appropriate remedial action following the investigation.

6.2. Other matters

The Municipal Manager, will provide the details of fraud / corruption or possible fraud / corruption to the Risk Committee.

In each instance where fraud is detected, the Municipality will reassess the adequacy of the internal control environment (particularly those controls directly impacting on the fraud incident) and consider the need for improvements. Where improvements are required, they should be implemented as soon as practicable.

6.3. Reporting fraud to police and / or external parties

The Municipal Manager will be responsible for reporting to the police, in circumstances in which there is evidence of fraud:

a) An employee/volunteer of the Municipality;
b) A client of the Municipality;
c) A research grant recipient of the Municipality; or
d) A supplier to the Municipality.

Reporting fraud to the police for investigation will be subject to the requirements as set out in all applicable acts.

Any decision not to refer an allegation of fraud to the police for investigation (where there is sufficient evidence to justify making such a report) will be referred to the Risk Committee, together with the reasons for the decision.

Responsibility for complainant statements lodged with Police will be assigned on a case by case basis by the Municipal Manager in consultation with the investigator.

6.4. Recovery and other remedies

The Municipality will actively pursue the recovery of any money or property lost through fraud, provided there is a strong prospect of a net benefit to the Institution from such action.

Where it is considered appropriate that the matter not be reported to the police, the Institution reserves its right to pursue a range of other remedies including appropriate disciplinary action. Any disciplinary action pursued will be done in accordance with the disciplinary procedures.

Exit interviews and exit checklist procedures will be performed in the event of dismissal from the Municipal for misconduct or fraud. This is necessary to ensure that factors contributing to misconduct and fraudulent activity by employees can be managed as a process to mitigate fraud risk.

7. FRAUD AND CORRUPTION PREVENTION PLAN

Fraud and corruption risk assessment shall be conducted in four identified focus area. Those focuses are:

a) Human Resources (employment practices & payroll).
b) Supply Chain Management processes
c) Citizens Complains Resolution (National Hotline)
d) Financial Systems and Controls.

The outcome of the Fraud and Corruption Risk Assessment shall consist of the following:

- Components of Risk under each focus area as well as manifestations (materialization) of frauds/corruption of each component; and
- The fraud and corruption risk register containing all the risk manifestations and the recommendation to address each manifestation

Approval

Risk Management Committee	
Audit Committee	
Mayoral Committee	
Council	