



**arts, culture,
sports & recreation**

Department:
Arts, Culture, Sports and Recreation
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

760 Dr. James Moroka Drive
Gaabomotho Building
Private Bag X90
Mmabatho 2735

HEAD OF DEPARTMENT

Tell: +27 (0)18 388 2759

E-Mail: KShiba@nwpg.gov.za

TITLE: ETHICS MANAGEMENT POLICY AND STRATEGY TOGETHER WITH
THE IMPLEMENTATION PLAN FOR THE 2025/2026 FINANCIAL YEAR

OWNER: DEPARTMENT OF ARTS, CULTURE, SPORTS AND RECREATION

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GLOSSARY OF TERMS

#	TERMS	DEFINITIONS
1	Corruption	Any conduct or behavior where a person accepts agrees or offers any gratification for him/herself or for another person where the purpose is to act dishonestly or illegally with the intention for personal gain.
2	Department:	North West Department of Arts, Culture, Sports and Recreation
3	Departmental Management Committee (DMC	Refers to all executive and senior management of the Department, including any other official which the Accounting Officer may appoint or nominate to serve in this committee.
4	Ethics	<p>a) Is broadly defined as well based standards of right and wrong that prescribe our rights, obligations and benefits to society. Ethics is about how we ought to live, treat others, run or manage our lives and organizations.</p> <p>b) Ethics is a thought process that aims to guide choices and decisions as well as assess the means to carry out an action. An ethical approach can rely on rules, norms, values, principles and even contextual particularities in order to analyze an action. It helps to understand the motivations and the justifications of certain behaviors and actions in a specific situation.</p>
5	Ethical Dilemma	A dilemma is a situation involving several possible decision-making proposals, all of which have partially unsatisfactory components. The dilemma has an ethical dimension which relates to the thought process allowing to determine the choice to be made.
6	Ethical Behavior	This results when one does not merely consider what is good for oneself, but also what is good for others. Both self and other, can refer to an individual, organisation, or a group.

7	Risk and Integrity Management Committee	Aims to develop and maintain ethical considerations within an organization. It may have disciplinary, educational and decision support responsibilities.
8	Ethics Officer	
9	Employee	means a person who has been appointed permanently or on fixed contract, notwithstanding that such appointment may be on probation, to a post contemplated in section 8(1)(a) of the Public Service Act, and includes a person contemplated in section(8)(b) or 8 (3)(c) of that act. Has been appointed on contract in terms of section 8(1) (c) (ii) of the Public Service Act.
10	Fraud	“the unlawful and intentional making of a misrepresentation which causes actual and 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.
11	Fraud and Ethics risks	is a risks posed to the department either by employees or other external stakeholders which will / might result in fraud and corruption.
12	Risk Management:	a systematic, proactive process to identify, evaluate and address risks on a continuous basis before such risks can have a negative impact on service delivery.
13	Risk	Any threat or event that is currently occurring or has a reasonable chance of occurring in the future, which could undermine the achievement of goals and objectives.
14	Risk Assessment	Process of risk analysis and risk evaluation.
15	Unacceptable behaviour	Behaviour that is not in line with policies and procedures of the Department and/or behaviour that is deemed unethical.

16	Stakeholder	People and entities who may affect, be affected by, or perceive themselves to be affected by, a decision or activity.
17	Accounting Officer	
18	Conflict of Interest	It refers to a situation where an official/employee has undisclosed interest in another institution and is selling or buying from his/her employer. If he/she is selling to the employer it is at inflated prices and if buying from the employer it is at a much reduced rate.
19	Bribery	Refers to an official/employee accepts money or some other consideration to engage in a particular course of action, or inaction.
20	Illegal Gratuities	These are not seen as bribes but rather as a “thank you” for doing business, however, they may still be construed as a bribe because the official is paid for doing his / her work and therefore not expected to accept any rewards from any clients / service providers or absolutely any one.
21	Economic Extortion	An official/employee demands money or some other considerations to engage in a particular course of action, or inaction.
22	Other Remunerative Work	Relates to any form of lucrative work outside the Public Service. It includes multiple activities such as consultancy work and retainership.
23	Values	Describe personal, professional or organizational standards of what is valuable, worth or important. Values can help to understand or motivate actions, they provide general guidance on how a public service employee should conduct himself/herself and how he should behave toward his/her colleagues.
24	Social Acceptability	Social acceptability refers to the collective judgment of a given community in regard to a public policy or project with social repercussions. It wants to integrate a consultation process into the implementation of a social project in order to assess its conditions of realization and the perception of citizens towards it. It is particularly

		important in a public institution since the work and the projects carried out are always done for the common good.
25	State Capture	The illegitimate control of the state for personal gain by corporations, the military, politicians, etc., through the corruption of public service employees.
26	Confidentiality	Refers to the protection of information under certain conditions. It is entrusted that confidential information will be kept secret with defined restricted access. Public servants have a professional duty to protect the confidentiality of certain information in given contexts.
27	Privacy	A right that refers to the state of being free from intrusion in one's private life. Among other things, it refers more precisely to the right to intimacy, anonymity and reserve. Public servants have a right to privacy in the workplace and therefore must commit to respect the privacy practices that the government collectively imposes on itself.

1. INTRODUCTION

The Ethics Management Policy, Strategy and Implementation Plan are the cornerstone of measures being implemented by the Accounting Officer and Management of the Department for the prevention and deterrence of unethical behaviour which lead to fraud and corruption and any other unacceptable behaviour by employees and other stakeholders.

The primary objective of Management of this Department is to ensure that policies, procedures, plans, laws, and regulations developed in response to the risk of fraud, corruption and ethics, and other irregularities are complied with.

Management acknowledges the fact that prevention is the cost effective way to deal with fraud, corruption and unethical behaviour as opposed to remedy after occurrence. Based on this, Management commits to support and play their part in preventing, detecting, investigating and reporting any incidents or suspected incidents of fraud, corruption and any unethical behaviour.

2. LEGISLATIVE MANDATE

Constitution of the Republic of South Africa (1996) is the fundamental legislative framework for creating good governance in the Public Service. The following key principles set out in **Chapter 10 section 195** of the Constitution are of particular importance in terms of ethics in the Public Service:

- A high standard of professional ethics must be promoted and maintained;
- Services must be provided impartially, fairly, equitably and without a bias;
- Public administration must be accountable; and
- Transparency must be fostered by providing the public with timely, accessible and accurate information."

Sec 38(1)(a)(i) of the Public Finance Management Act, stipulates that the Accounting Officer / Authority is responsible for ensuring that the department, trading entity or constitutional institution has and maintains effective, efficient and transparent system of financial and **risk management** and internal control.

Sections 3.2.1 and 27.2.1 of the Treasury Regulations requires that risk assessment is conducted on regular basis and a risk management strategy, which includes a **fraud prevention plan**, is used to direct internal audit effort. The strategy must be clearly communicated to all employees to ensure that risk management is incorporated into the language and culture of the department or entity.

The Public Service Act, section 3(h), assigns the Minister for Public Service and Administration (MPSA) the responsibility for establishing norms and standards related to integrity, ethics, conduct and anti-corruption in the public service. Section 41(1) (b) provides that the Minister for Public Service and Administration may make Regulations regarding:

- (v) A code of conduct for employees and;
- (vi) Disclosure of financial interests by all employees or particular categories of employees and the monitoring of such interests.

Prevention and Combatting of Corrupt Activities Act, 12 of 2004

Provides for the following:

- Strengthening of measures to prevent and combat corruption and corrupt activities;

- Offence of corruption and offences relating to corrupt activities;
- Investigative measures in respect of corruption and related corrupt activities;
- Establishment and endorsement of a register 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;
- Extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities; and
- Matters connected therewith.

Sec 30 of the Public Service Act, 103 of 1994, stipulates that no employee shall perform or engage himself or herself to perform remunerative work outside his or her employment in the relevant department, except with the written permission of the executive authority of the department.

Public Service Regulations 2016

- Part 1: Code of Conduct (reg. 11 – 15)
 - Regulation 13(c) stipulates that employees are prohibited from conducting business with an organ of state or being a director of a public or private company conducting business with an organ of state.
- Part 3: Anti-corruption and ethics management (reg. 22 – 24)
 - The Accounting Officer shall assess risk in the area of ethics and corruption and to develop and implement strategies to mitigate such risk and where necessary, report such corruption to law enforcement authorities as well as to take disciplinary steps.
 - Executive Authorities shall designate/appoint suitably qualified ethics officers, within the department, to promote and advise on ethical behaviour as well as to monitor unethical and corrupt activities.

3. SCOPE OF THE POLICY AND STRATEGY

The Ethics Management Policy and Strategy are applicable to all employees of the Department and all other stakeholders for any suspected or actual fraud, corruption and unethical behaviour committed these stakeholders or any institution acting as the agent of the Department of Arts, Culture, Sports and Recreation be it, at Head office and/or district offices.

Any investigative activity relating to any suspected/allegations of fraud, corruption and unethical behaviour will be conducted without any regard for suspected wrongdoers' length of service or position/title held. Any employee who contravenes a provision of this policy will be guilty of misconduct and will be dealt with in accordance with the Disciplinary Code, and procedures contained in GPSSBC Collective Agreement 2 of 1999 and Handbook for the Senior Management Services.

4. STATEMENT OF ATTITUDE TO FRAUD, CORRUPTION AND UNETHICAL BEHAVIOUR.

Fraud, corruption and unethical behaviour represent a significant potential risk to Department's assets, service delivery efficiency and reputation.

Management therefore commits to provide ethical leadership to inculcate and maintain the ethical culture within the Department over time.

The Department's stance on unethical behaviour, fraud and corrupt activities is zero-tolerance. Internal or external act of unethical behaviour, fraud and corruption will be investigated.

The Department recognises the fact that possible acts of fraud and corruption by its employees and other stakeholders seriously deplete the scarce resources available in fulfilling its mandate, *hence the Department support and adopt a culture of zero tolerance to fraud and corruption.*

5. OBJECTIVES OF ETHICS MANAGEMENT POLICY AND STRATEGY

The objectives of the ethics management policy, strategy and implementation plan are:

- To promote an open and ethical culture within the Department, this deems unethical behaviour unacceptable;
- To manage and reduce conflicts of interest and to act in a transparent and responsible manner in compliance with the applicable laws and regulations;
- To develop an anti-fraud culture and define management and employee responsibilities in this area;

- To reduce the opportunity for fraud by introducing preventative and detective measures into systems and processes;
- To ensure that anti-fraud controls are considered and built into new systems and processes at the design stage;
- To increase the vigilance of management and staff through raising fraud risk awareness;
- To ensure that the management of the Department meet their statutory responsibilities towards fraud, as per the PFMA and the requirements of Minimum Anti-Corruption Capacity (MACC);
- To learn from previous incidents and recycle lessons and experiences in fraud prevention and detection globally;
- To encourage management and staff to report their suspicions while guaranteeing anonymity where requested;
- To investigate impartially and thoroughly all cases or suspected cases of fraud, corruption and any unethical conduct, to prosecute offenders and, where appropriate, to seek to recover monies and costs through legal means where necessary;
- To co-operate with other government Departments, private companies, other organs of the State and the police, in the nationwide detection and prevention of fraud; and
- To serve as a guide to all departmental officials on the management of ethical behaviour;
- To facilitate the execution of ethics management planned activities.

6. Corruption

6.1. The following are amongst others fraud / corruption-related examples of which officials/employees should avoid and report traces of such incidents:

- Forgery or alteration of documents or accounts;
- Misappropriation of funds, supplies or other assets;
- Fraudulent issuing of drivers and learners licences;
- Impropriety in the handling or reporting of money or financial transactions;
- Profiting from an official position;
- Disclosure of official activities or information for advantage;
- Accepting or seeking value from third parties by virtue of official position or duties; and theft or misuse of property, facilities or services.

External organisations' actions which will be reported include:

- being offered a bribe or inducement by a supplier or client;
- receiving fraudulent (rather than erroneous) invoices from a supplier; or
- Any reported allegations of corruption or deception by a supplier.

6.2. Ethical Behaviour

An employee of the department must comply with regulation 13 of the Public Service Regulations, 2016 and shall:

- (a) not receive, solicit or accept any gratification, as defined in section 1 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12 of 2004), from any employee or any person in return for performing or not performing his or her official duties;
- (b) not engage in any transaction or action that is in conflict with or infringes on the execution of his or her official duties;
- (c) not conduct business with any organ of state or be a director of a public or private company conducting business with an organ of state, unless such employee is in an official capacity a director of a company listed in schedule 2 and 3 of the Public Finance Management Act;
- (d) recuse herself or himself from any official action or decision-making process which may result in improper personal gain, and this shall immediately be properly declared by the employee;
- (e) immediately report to the relevant authorities, fraud, corruption, nepotism, maladministration and any other act which constitutes a contravention of any law (including, but not limited to, a criminal (offence) or which is prejudicial to the interest of the public, which comes to his or her attention during the course of his or her employment in the public service;
- (f) refrain from favouring relatives and friends in work-related activities and not abuse his or her authority or influence another employee, nor be influenced to abuse his or her authority;
- (g) not use or disclose any official information for personal gain or the gain of others;
- (h) not receive or accept any gift from any person in the course and scope of his or her employment, other than from a family member to the cumulative value of R350 per year, unless prior approval is obtained from the relevant executive authority;
- (i) if he or she has permission in terms of section 30 of the Act to perform outside remunerative work, not-

(i) perform such work during official work hours; and

(ii) use official equipment or state resources for such work.

(j) deal fairly, professionally and equitably with all other employees or members of the public, irrespective of race, gender, ethnic or social origin, colour, sexual orientation, age, disability, religion, political persuasion, conscience, belief, culture, or language; and

(k) refrain from party political activities in the workplace.

6.3. Unethical Behaviour Consisting of Fraud and Corruption

6.3.1 Unauthorised private use of departmental assets, including vehicles, telephones, etc.

6.3.2 Falsifying travel and subsistence claims;

6.3.3 Conspiring unfairly with others to obtain a tender;

6.3.4 Disclosing confidential information relating to a tender to outside parties;

6.3.5 Accepting inappropriate gifts from suppliers;

6.3.6 Operating a private business hours;

6.3.7 Stealing equipment of the department or supplies;

6.3.8 Accepting bribes or favours to process requests;

6.3.9 Accepting bribes or favours for turning a blind eye to a service provider who does not provide an appropriate service;

6.3.10 Submitting or processing false invoices from contractors and/or service providers;

6.3.11 Misuse of departmental resources for personal gain;

6.3.12 Using state vehicle for personal business operations;

6.3.13 Collusion or inflation of quotation prices for personal financial gain or reward;

6.3.14 Conducting business with an organ of the state (in terms of the 2016 Public Service Regulations); and;

6.3.15 Being an accessory to/after the offence of fraud and corruption.

7. FRAUD, ANTI CORRUPTION AND ETHICS RISK MANAGEMENT

Fraud, corruption and ethics risk assessment is the first line of defence in responding to fraud and corruption risks, for the Department to know as to what extent of fraud one is faced with and as a result be better positioned to put appropriate measures in place.

This is a process aimed at proactively identifying and addressing the Department's vulnerability to internal and external fraud. Fraud, corruption and ethics risk is assessed regularly as part of the business's risk management process, and at the design stage of new systems and processes, thus introducing cost-effective controls where appropriate. The assessment is conducted in conjunction with an overall risk management processes and/or on a stand-alone basis.

8. INSTITUTIONALIZATION OF CODE OF CONDUCT

Institutionalisation will entail the roll-out of ethics awareness through:

- Development and distribution of the Code of Ethical Conduct;
- Workshops, orientation and induction of new employees;
- Ongoing communication – posters, newsletters and circulars;
- Feedback from various related forums; and
- All of the above will be incorporated into an Implementation Plan.

8.1. Code of conduct

The Department of Arts, Culture Sports and Recreation shall continue to educate all employees on issues relating to the Code of Conduct as indicated in Chapter 2 Part 1 of the Public Service Regulation

8.2. Gifts and donations

- An employee shall not receive, solicit or accept any gratification, as defined in Section 1 of the Prevention and Combating of Corrupt Activities Act, 2004 (Act No. 12- of 2004) (PRECCA), from any employee or any person in return for performing or not performing his or her duties;
- PRECCA definition includes money, donation, gift, loan, avoidance of a loss, status, employment, payment of a loan, etc.
- An employee can still receive the cumulative value of R500.00 per year not necessarily from the same person;
- If more than R500.00, permission should be obtained from the Executive Authority

8.3. Procedure for the management of conflict of interest

Section 21 of the Public Service Regulations stipulates that:

- (1) In so far as conflict of interest relates to members of the SMS-
 - (a) The Commission shall verify the interests disclosed;
 - (b) If the Commission is of the opinion that an interest of a SMS employee disclosed in terms of Regulation 18 conflicts or is likely to conflict with the execution of any official duty of that employee, it shall verify the information regarding that interest and refer the matter back to the relevant Executive Authority;
 - (c) Up on the referral, the executive authority shall consult with the employee concerned on appropriate steps to remove the conflict of interest;
 - (d) If the employee, after the consultation referred to in sub-regulation (1) (c), fails to take the appropriate steps to remove the conflict of interest, the executive authority shall instruct the relevant authority to take disciplinary action against the employee;
 - (e) An executive authority shall, within 30 days after such referral, report to the Commission by-
 - (i) stating whether any steps were taken;
 - (ii) if steps were taken, describe those steps or provide reasons if no steps were taken.
- (2) In so far as conflict of interest relates to designated employees who are not members of the SMS
 - (a) The head of the department shall verify the interests disclosed;
 - (b) If the head of the department is of the opinion that an interest of such designated employee disclosed in terms of Regulation 18 conflicts or is likely to conflict with the execution of any official duty of that employee, he or she shall consult the employee concerned and, where possible, take appropriate steps to remove the conflict of interest;
 - (c) If the employee, after the consultation referred to in sub-regulation (2) (b), fails to take the appropriate steps to remove the conflict of interest, the head of the department shall take disciplinary action against the employee.
 - (d) A head of department shall no later than 31 August of each year report to the Minister on-
 - (i) the number of cases identified in terms of sub-regulation (2) (b);
 - (ii) whether any steps were taken
 - (iii) if steps were taken, a description of those steps and
 - (iv) if no steps were taken, reasons thereof.

8.4. Procedure on Other Remunerative Work Outside Public Service

- 8.4.1. Employees shall not perform remunerative work outside his or her employment except with the written permission of the executive authority of the department;
- 8.4.2. The employee must complete sections A to D of the application form and submits the duly completed form to the Ethics Officer;
- 8.4.3. In considering an application for remunerated work outside public service the Ethics Officer and Executive Authority must take into account the following:
 - The nature and extent of work undertaken
 - The time required for the outside work
 - The workload of the applicant
 - The employee's performance record
 - The employee's leave trends
 - Utilization of state property and resources
 - The possible reputation impact on the department and government
- 8.4.4. The request to perform other remunerative work should not exceed 12 calendar months
- 8.4.5. The Executive Authority shall decide whether or not to grant permission within 30 days after the receipt of the request
- 8.4.6. The 30-day period commences on the date the Applicant submits his or her duly completed form to the Ethics Officer.
- 8.4.7. If the Executive Authority fails to decide within 30 Days, it would deemed that such permission is given.
- 8.4.8. Employees must attach such approval when disclosing their financial interest
- 8.4.9. If the approval is not granted, remuneration received is unauthorized, the Accounting Officer may direct that the employee should pay into revenue the amount equal to the amount of remuneration.
- 8.4.10. If it does not consist of money, the value thereof is determined by the Accounting Officer in which he or she was employed, at the time of the receipt thereof.
- 8.4.11. If the employee fails to so pay into revenue the amount of value, the Accounting Officer shall recover it from him or her by way of legal proceedings and pay it into revenue.
- 8.4.12. The employee may appeal against the determination of the Accounting Officer to the Executive Authority.

8.5. Conducting business with Organs of state

- (1) "Employee" includes a person contemplated in Section 12A of the Public Service Act and a person performing similar functions in a department.
- (2) An employee may not:
 - (a) Conduct business with the state; or
 - (b) be a director of a Public or private company conducting business with the state.
- (3) A contravention of subsection (2)-

(a) Is an offence, and any person found guilty of the offence is liable to a fine or imprisonment for a period not exceeding 5 years or both such fine and imprisonment, and Constitute serious misconduct which may result in the termination of employment by the employer.

Requirements:

- The Risk and Integrity Management Unit shall utilise a list drawn from the Central Supplier Database and any other reports to identify public servants conducting business with the state;
- Issue letters on employees conducting business with the state;
- Refer cases external cases of employees conducted business with the state to the relevant institutions;
- ; and
- To report on all cases reported and those investigated by the Special Investigation Unit.

8.6. Reporting obligation

- 8.6.1. An employee shall immediately report to the relevant authorities, fraud, corruption, nepotism, maladministration and any other act which constitutes a contravention of any law (including, but not limited to, a criminal offence) or which is prejudicial to the interest of the public, which comes to his or her attention- during his or her employment in the public service; and
- 8.6.2. An employee shall immediately report any non-compliance to the Accounting Officer.

9. ROLES AND RESPONSIBILITIES

9.1 ACCOUNTING OFFICER

Ch. 3, Part 2, Section 22 of the Public Service Regulations, 2016, lists the roles and responsibilities of the Accounting Officer as follows:

The Accounting Officer shall-

- (a) analyse ethics and corruption risks as part of the department's system of risk management
- (b) develop and implement an ethics management strategy that prevents and deters unethical conduct and acts of corruption;
- (c) establish a system that encourages and allows employees and citizens to report allegations of corruption and other unethical conduct, and such a system shall provide for-
 - (i) confidentiality of reporting; and
 - (ii) the recording of all allegations of corruption and unethical conduct received through the system or systems;
- (d) establish an information system that-
 - (i) records all allegations of corruption and unethical conduct;

- (ii) monitors the management of the allegations of corruption and unethical conduct;
- (iii) identifies any systemic weaknesses and recurring risks;
- (iv) maintains records of the outcomes of the allegations of corruption and unethical conduct; and
- (e) refer allegations of corruption to the relevant law enforcement agency and investigate whether disciplinary steps must be taken against any employee of the department and if so, institute such disciplinary action.

9.2. Management

- Managers and supervisors are in a position to take responsibility for detecting fraud and other irregularities in their areas of responsibility;
- Managers and supervisors will be capacitated to respond to reported incidents of fraud;
- Ensuring compliance with this policy throughout their operations;
- Considering their exposure to fraud risk and introducing preventative controls into new and existing systems and processes;
- Encouraging an open and ethical culture amongst staff;
- Developing proactive methods of fraud detection, such as data mining and analysis;
- As a result there is a need for all managers to partake in the risk assessment process by:
 - identifying and assessing the risks involved in the operations for which they are responsible;
 - develop and maintain effective controls to prevent and detect fraud;
 - ensure compliance with controls; and
 - ensure that agreed procedures are followed.

9.3. Other members of staff

Every member of staff:

- Must ensure that public funds, the Department's reputation and its assets are safeguarded;
- Will alert their line manager where they believe the opportunity for fraud exists because of poor procedures or lack of effective supervision;
- Has a responsibility to report details of
 - any suspected or actual fraud, or
 - any suspicious acts or events, to their line manager, or as per provision of the Department's whistle-blowing policy.

- Staff members are responsible for reporting known or suspected fraud, or instances of unethical or illegal behaviour within the Department; and
- Assist in any investigations by making available all relevant information and by cooperating in interviews.

9.4. Ethics officers

Ch. 3, Part 2, Section 23 of the Public Service Regulations, 2016, lists the roles and responsibilities of the Ethics Officers as follows:

The Ethics Officers shall-

- (a) promote integrity and ethical behaviour in the department;
- (b) advise employees on ethical matters;
- (c) identify and report unethical behaviour and corrupt activities to the head of department;
- (d) manage the financial disclosure system; and
- (e) manage the processes and systems relating to remunerative work performed by employees outside their employment in the relevant department.

The Accounting Officer shall establish an ethics committee or designate an existing committee, chaired

by a Deputy Director-general, to provide oversight on ethics management in the department.

- Promote integrity and ethical behavior in departments;
- Advise employees on ethical matters;
- Ensure organizational integrity of policies, procedures and practices;
- Integrity Management.
- Identify and report unethical behavior and corrupt activities to the head of the department;
- Administer and manage the implementation of the Framework in departments;
- Monitor and evaluate the implementation of the Framework;
- Develop and implement awareness programmes to educate officials on ethics, good governance and anti-corruption measures;
- Keep a register of all public servants under investigation and those disciplined for corruption and provide to DPSA Special Anti-corruption Unit;
- Liaise with the DPSA Special Anti-corruption Unit regarding all disclosures; and
- Manage and administer the e-filling of financial declaration forms.
- Raise fraud awareness to management and other employees of the Department

- Facilitates the fraud risk assessment process,
- Develop policies and strategies to mitigate fraud risks
- Advise on matter related to risk management process including fraud risk.

9.5. Human Resources Management

- The Human Resources Management directorate is responsible for investigating reported cases of fraud from the National Anti-Corruption Hotline and those reported within the department.
- They are also responsible for ensuring that internal disciplinary procedures are being implemented, which must be in line with and support, the fraud policy statement and fraud response plan.
- Their advice will be sought in relation to the Department's personnel management strategies, individual employment histories, and issues relating to employment law, or equal opportunities.

9.6 Audit Committee (as per Treasury Regulations)

- Audit committee members have the responsibility for reviewing the Department's internal control and risk management systems, including the design and implementation of anti-fraud programmes and controls.
- They also monitor the integrity of the financial statements, assess the Department's performance in fraud prevention, and reviews the investigation log of cases.
- The audit committee reviews arrangements by which employees can confidentially raise concerns about possible wrongdoing (whistle-blowing mechanisms), and
- Their objective is to ensure that arrangements are in place for the proportionate and independent investigation of such matters and for appropriate follow-up action.

9.7 Risk and Integrity Management Committee

- a) Promote integrity and ethical behaviour in the Department,
- b) Advise employees on ethical matters
- c) Ensure integrity is maintained, and policies, procedures and practices are adhered to.

- d) Identify and report unethical behaviour and corrupt activities to the Head of the Department.
- e) Manage conflict within the Department including;
 - i) Financial disclosures of employees
 - ii) Application for external remunerative work, and
 - iii) Departmental gift register.
- f) Develop and implement awareness programmes to educate officials on ethics, good governance and anti-corruption measures;
- g) Keep a database of all employees under investigation and those disciplined for unethical behaviour;
- h) Review and recommend for the Approval of the Accounting Officer / Authority, the:
 - (i) Fraud prevention policy;
 - (ii) Fraud prevention plan.
 - (iii) Fraud Risk management implementation plan;
- i) Assess the level of fraud and corruption risks, discuss corrective actions and make recommendations to the Accounting Officer when necessary.

9.8. Internal Audit

Internal Auditors are responsible for providing independent assurance on the effectiveness of the enterprise-wide Risk Management including fraud risks. Although it is not the primary responsibility for auditors to identify fraud, Audit standards call for auditors to include methods for identifying potential incidents of fraud when planning and conducting the audit. It requires auditors to:

- discuss the risk of fraud with management and those charged with governance
- Discuss with the audit team the susceptibility of the accounts to material misstatements due to fraud.
- consider whether one or more fraud risk factors are present,
- Perform audit procedures to address the risk of management overriding controls.
- test journal entries and review accounting estimates for bias
- understand the business rationale for transactions outside the normal course of business

9.9 Auditor-General

The Auditor-General is responsible for performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error.

9.10 Office of The Premier (Anti-Corruption)

- The Office of the Premier provides oversight and support to the Provincial departments and public entities,
- Facilitates the meetings of the Provincial Anti-corruption Technical Committee,
- Ensures that resources and capacity is available for implementation of the anti-corruption programmes,
- Communicate the message of ethics and anti-corruption to the employees and the communities in the Province
- Assess and review the effectiveness and progress made on ethics and anti-corruption programmes.

9.11 Risk and Integrity Management Office

The following are the roles and responsibilities of the integrity and risk management office:

- Raising awareness and promoting ethical behaviour within the department.
- Advising employees on ethical and dilemma issues.
- Ensuring the integrity of the department's practices, policies and procedures.
- Identifying and reporting unethical behaviour and corrupt activities through appropriate channels.
- Manage conflicts of interest resulting from financial disclosures and other remunerative work.
- Maintaining a register of employees under investigation for unethical conduct and disciplinary action taken.
- Identify and assess ethics risks, and monitor the implementation of action plans.

10.ETHICS MANAGEMENT IMPLEMENTATION PLAN

The table below indicates the Ethics Management Implementation Plan for the Department prepared to give effect to the implementation of the Ethics Management Policy and Strategy.

INITIATIVE	RESPONSIBILITY/IMPLEMENTATION	DATE
<ul style="list-style-type: none">Review and approve the Ethics Management Policy and StrategyGlobalize the approved the Ethics Management Policy and Strategy	<ul style="list-style-type: none">DD: Risk and Integrity ManagementDD: Communications	As and when Annually
Orientation and induction of new employees	Ethics Champion and Ethics Officer	Within 30 days of Assumption of duty
Workshops and awareness on the following: <ul style="list-style-type: none">RWOPSE-DisclosureEthics ManagementConflict of Interest	Ethics Champion and Ethics Officer	As and when need arise
Tip off anonymous	Ethics Champion and Ethics Officer	On going
Conduct ethics, fraud and corruption risk assessment	Ethics Champion and Ethics Officer	Annually

11.EFFECTIVE DATE OF THE POLICY AND STRATEGY TOGETHER WITH THE IMPLEMENTATION PLAN

The policy, strategy and implementation plan shall be effective from the date of approval by the Accounting Officer.

12.REVIEW OF THE POLICY, STRATEGY AND IMPLEMENTATION PLAN

The policy, strategy and implementation plan shall be reviewed every three financial years and where a need arises.

13.APPROVAL

RECOMMENDED BY:



DATE: 26/03/2025

RISK AND INTEGRITY MANAGEMENT COMMITTEE CHAIPERSON

APPROVED BY:



DATE:28/03/2025

ACCOUNTING OFFICER

