

KWAZULU-NATAL DEPARTMENT OF EDUCATION

MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE FRAUD PREVENTION PLAN	Accounting Officer/HOD	Risk Management Committee	Internal Control & Risk Management Unit	Procurement	Information Technology	Human Resource	Ethics Committee	Financial Management Unit	Communications	Facilities and Auxiliary Services	Employee Relations	Legal	All Directorates
<b>A. FRAUD MANAGEMENT GOVERNANCE</b>													
<b>Code of Conduct</b>													
The Code of Conduct to be rolled out to all employees, inclusive of an induction packs for new employees; and circulate appropriate sections to other stakeholders, e.g Suppliers/contractors/ consultants						✓							
Communicate the implications of non-compliance with code of conduct, such as the impact of unethical behaviour on individuals, the working environment, professional relationships, the entity as a whole and public.	✓	✓					✓						✓
The Department to train and create awareness on the Code to all employees						✓							
All employees to sign annual Declarations confirming acceptance and understanding of the Code						✓							
<b>Ethics Infrastructure</b>													
Create an Ethics Policy							✓						
Designate an Ethics Champion	✓												
Establish an Ethics Committee	✓												
Appoint Ethics Officers	✓												
Train and create awareness on the Ethics Policy to all employees			✓				✓						

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<b>Fraud Prevention Policy/Plan</b>						✓							
The fraud prevention plan to be rolled out to all employees, inclusive of an induction packs for new employees; and													
Communicate the implications of non-compliance with policies/plan, such as disciplinary action against employees for not complying with the policies and procedures		✓					✓						✓
Conduct training programmes amongst employees to improve awareness and knowledge of new and existing policies; rules, regulations and procedures						✓							
Develop a structured monitoring mechanism that will allow for the ongoing keeping of updated policies and procedures						✓					✓		
<b>Roles and Responsibilities</b>													
Appoint an ethics champion and ethics officers who will work with the oversight committee to fulfill ethics related oversight duties.	✓												
<b>B. FRAUD PREVENTION</b>													
<b>Conflict of interest: declaration of - financial interest/gifts policy/remunerative work</b>													
The policies for declarations to be rolled out to all employees, inclusive of an induction packs for new employees.						✓							

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Communicate the implications of non-compliance with declarations of interest on the individual and the organization.						✓							
Conduct training programmes amongst employees to improve awareness and knowledge of the policies.						✓							
Develop a strategy that encompasses a well-defined system of communication and training on the awareness of existing and new declaration policies and procedures.						✓							
Ensure Declaration of interest forms are completed by all employees annually			✓			✓	✓						
Maintain a register of interests disclosed by employees and perform checks on all disclosures						✓							
<b>Employee Screening</b>													
Conduct employee screening in accordance with relevant legislation and the entities policies to ensure that inappropriate individuals are not appointed into posts						✓							
Adopt exit procedures, forms and questionnaires and returning of assets						✓							
<b>Supplier Screening</b>													
Conduct screening of all suppliers on an ongoing basis in line with relevant legislation and the entities policies				✓									
Develop a policy that places restrictions for the data basing of defaulting suppliers and service providers who are found guilty of unethical and irregular conduct				✓				✓					
Establish a list of corrupt suppliers				✓				✓					

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<b>Fraud Risk</b>													
Develop a fraud risk register that will be in align with the adopted risk methodologies of the entity and ensure regular update and population		✓	✓				✓						
Continuous reviewing and updating of the fraud risk register		✓	✓				✓						
<b>Fraud Awareness</b>													
Conduct a fraud awareness training for all employees in align with approved fraud awareness program to communicate the consequences of fraud.			✓										
Develop a clearly defined communication and training strategy to create awareness of existing and new policies and procedures.			✓										
Develop campaign aimed at displaying to all stakeholders the entities attitude towards fraud and corruption and its expectations with regards to ethics and integrity.			✓				✓						
Develop a structured monitoring mechanism for the keeping of proper records of policies and procedures that are being updated.			✓				✓						
<b>Fraud Awareness with Stakeholders</b>													
Develop a policy for the placing of restrictions on suppliers and / or other providers of goods and / or services who are found guilty of unethical or other irregular conduct.				✓				✓					

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Regular presentations and formal training for employees to enhance of the manifestations of fraud, prevention and detection techniques				✓			✓	✓					
Create awareness of the Fraud Prevention Plan amongst stakeholders													✓
Develop a poster campaign aimed at all stakeholders to advertise the Department's stance towards fraud and corruption and its expectations with regard to ethics and integrity of all stakeholders	✓		✓				✓						
Develop submissions relating to successes stemming from the Fraud Prevention Plan, for inclusion in the Department's internal and external publications	✓	✓	✓				✓						
Circulate appropriate sections of the Code of Conduct to other stakeholders, eg: suppliers / contractors / consultants				✓				✓					
<b>Physical Security</b>													
Implement a structure that allows for the protection of tangible information-related assets such as computer systems and storage media against threats such as unauthorized physical access, theft, fire and flood.					✓					✓			
<b>Internal Controls</b>													
Develop a protocol when dealing with master files which is aligned with best practices to avoid the fraudulent loading and payment of bogus suppliers and ghost employees.						✓		✓					

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Ensure clear segregation of duties between the of the person processing the payment and the person authorizing the payment to ensure the appropriate maintenance of the master files						✓		✓					
Conduct training programmes to improve awareness and knowledge of relevant policies and procedures amongst employees						✓							
Emphasise on a regular basis to all managers and supervisors that consistent compliance by employees with internal controls is one of the fundamental controls to prevent fraud and corruption													✓
Develop a formal system by which the performance of managers is appraised by taking into account the number of audit queries raised and the level of seriousness and consequent risk to the Department	✓					✓							
Develop a matrix of internal control weaknesses identified during audits and investigations			✓										
<b>Disciplinary code/Procedures</b>													
Ensure steps are taken for the consistent, efficient and speedy application of disciplinary measures											✓		
Continuous review of the Disciplinary Code and Procedure with the objective of improving weaknesses identified.											✓		

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Continuous training of managers, investigation officers and presiding officials with regard to the content of the Disciplinary Code and Procedure											✓		
<b>Physical and Information Security</b>													
Sensitize officials on a regular basis on risks associated with information security and utilisation of IT resources					✓						✓		
Ensure systems are developed to reduce risk of manipulation of computerised data					✓								
Send out regular communication on the contents of the IT and Security policies					✓					✓			
<b>C. FRAUD DETECTION</b>													
<b>Fraud Reporting</b>													
Develop a clearly communicated process to all employees, suppliers and members of the public that they need to follow when reporting instances of fraud	✓		✓										
<b>Whistle blowing</b>													
The whistle blowing policy to be rolled out to all employees, inclusive of an induction packs for new employees; and													
Conduct training programmes amongst employees to improve awareness and knowledge of the policy, procedures and Protected Disclosure Act of 2000			✓										
<b>Red flags</b>													
Implementation of a formalized system of monitoring and reviewing of fraud red flags on continuous basis to identify early signs of fraud risks.			✓										

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<b>Post transactional reviews</b>			✓										
Conduct data mining/analysis techniques to detect fraud indicators and errors within the entities financial and operational data.													
<b>Internal Audit</b>			✓										
Communicate on a regular basis to all managers and supervisors that consistent compliance by employees with internal control is one of the fundamental controls in place to prevent fraud and corruption													
Conduct awareness programs to enhance managements understanding of the role of the Risk Management Unit			✓										
Develop internal audit controls			✓										
Take firm action where managers are found not to efficiently responding to internal audit queries	✓												
Conduct investigations on fraud and corruption			✓								✓		
Conduct fraud and corruption risk assessments of high risks of fraud and corruption areas			✓										
Perform post-fraud reviews in order to identify modus			✓										
Promote integrity amongst employees							✓						
Develop and maintain the fraud prevention plan			✓				✓						✓
<b>D. Fraud Response and Resolution</b>													
<b>Fraud Investigation</b>													
Implement the adapted policy/guide that outlines the actions or procedures to be undertaken for reporting and investigating of fraud and corruption	✓		✓										



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Implement the fraud incident register to enable the recording of all instances of fraud			✓										
Conduct training programmes amongst employees on the entities decision matrix to ensure clear guidance on which investigations are to be investigated internally and externally.			✓									✓	
Implement a strategy to ensure that at least minimum capacity to conduct investigations internally and that is conducted in accordance with a approved protocol/methodology	✓												
Investigate allegations of fraud and corruption			✓									✓	
<b>Resolution</b>													
Review all reported matters to ascertain if investigations have been conducted, the reported outcome and if the recommendations arising are timely implemented.			✓										
Maintain a database of reported and investigated matters			✓										
<b>Civil and Criminal Procedures</b>													
Pursue steps to ensure the consistent, efficient and speedy application of civil and criminal proceedings	✓		✓									✓	
Ongoing training of officials on their reporting obligations in terms of PRECCA and PFMA			✓										
Ongoing awareness of officials on the civil remedies available in terms of POCA and the Criminal Procedures Act												✓	

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<b>E. Monitoring, Evaluation and Reporting</b>													
<b>Monitoring and Evaluation</b>			✓					✓					
Review the fraud prevention policies/plans every two years and encourage implementation of the components in the plan regularly.													
Evaluate reports to highlight areas of risk and implement requisite remedial actions.													✓
Monitor action taken to implement recommendations relating to incidents of fraud and corruption.			✓										
Conduct a formalised root cause analysis with a view to identifying and understand what caused the risk to occur with a view to use results to close gap holes			✓										✓
Review the fraud risk register on a regular basis			✓										✓
Ensure ongoing implementation strategies are developed													✓
<b>Reporting</b>													
Ensure compliance of fraud related reporting obligations with relevant authorities, such as, SAPS, DPSS, PSC, Auditor General and National Provincial Treasury.	✓												✓
Ensure compliance with the fraud related annual reporting obligations, such as, fraud related disclosures being made.	✓		✓										

Signature of Accounting Officer..... *Jawa* ..... Date..... *27/11/2020* .....