



UNIVERSITY OF CAPE TOWN

IYUNIVESITHI YASEKAPA • UNIVERSITEIT VAN KAAPSTAD



# FRAUD AND CORRUPTION PREVENTION POLICY AND RESPONSE PLAN

**[GEN005]**

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## ACRONYMS

<b>CPS</b>	Campus Protection Services
<b>UCT</b>	University of Cape Town
<b>FPP</b>	Fraud Prevention Plan
<b>PRECCA</b>	Prevention and Combatting of Corrupt Activities Act
<b>RMEC</b>	Risk Management Executive Committee
<b>UARC</b>	University Audit and Risk Committee



## DEFINITIONS AND EXPLANATIONS

<b>Fraud</b>	The attainment of illegitimate gain through intentional misrepresentation and deception. When fraud is committed against an organisation by its employees or by those entrusted to safeguard the organisation's finances, it is referred to as embezzlement.
<b>Abuse of position</b>	Abuse of a position of trust, access, authority, or power. Even those in positions with comparatively little power, as traditionally understood, can play a key role in enabling corruption, for example via their access to information, systems, and physical resources. A position can be abused for direct, personal gain, or to benefit others.
<b>Nepotism</b>	nepotism occurs where a position is abused to achieve an illegitimate benefit for a family member, and cronyism occurs where this is for the benefit of a friend or associate
<b>Bribery</b>	The offering, promising, giving, accepting, or soliciting of an advantage as an inducement for an action which is illegal, unethical or a breach of trust. A bribe or advantage can be anything of value. When a bribe is paid after delivery of the advantage it is known as a kickback.
<b>Blackmail</b>	The threat of revealing information that would be injurious to the target unless they cooperate with an illegitimate request.
<b>Extortion</b>	The threat of the wrongful use of authority of physical harm unless a person agrees to comply with an illegitimate request.
<b>Theft</b>	The unlawful and intentional appropriation of movable corporeal property and non-corporeal assets including intellectual property and information in electronic format.
<b>Forgery</b>	The unlawful and intentional making a false document to the actual or potential prejudice of another.
<b>Uttering of forged documents</b>	The unlawful and intentional passing off a false document (forged) to the actual or potential prejudice of another.

**Note: In the event of a conflict between this document and the (staff and student) disciplinary codes, the codes shall apply.**

## 1. INTRODUCTION

The University of Cape Town ('the University' or 'UCT') aims to maintain the highest standards of integrity in all its activities. The University is committed to a systematic and effective approach to detecting, deterring, preventing and combatting fraud and corruption. This commitment plays a key role in maintaining the financial viability and sustainability of the University and its good reputation. Accordingly, UCT supports and fosters a culture of zero tolerance towards fraud and corruption and takes appropriate action in response to allegations and instances thereof.

## 2. OBJECTIVES

The objectives of the Fraud and Corruption Prevention Policy and Response Plan ('the Policy') are to:

- a) Communicate the University's formal position regarding fraud and corruption
- b) Create awareness of fraud and corruption in the University context
- c) Clarify roles and responsibilities in respect of the prevention, detection, and handling of reports and incidents
- d) Ensure that all stakeholders understand their responsibility to report related concerns and observations, using appropriate channels
- e) Provide for the investigation of reports and incidents of fraud and corruption where appropriate, and the application of all remedies available in law to act against any perpetrators of fraud and corruption
- f) Contribute to the creation of a culture in which engagements with the University are conducted lawfully and ethically.

## 3. SCOPE

This Policy:

- Applies to all who serve UCT, including its Council, its staff members, and students, including joint staff on Western Cape Government or National Health Laboratory Service conditions of service, and any related parties, whether through committees or associations, who act on behalf of the University or represent the University in any way.
- Requires that third parties who seek to engage with the University refrain from doing so in a fraudulent and corrupt manner, and this includes job applicants, those seeking admission as students, student sponsors, potential and existing vendors and intermediaries, potential and existing donors, funders, and other patrons.
- Applies to all allegations, attempts and incidents of fraud and corruption which impact or may impact the University, and related parties.



## 4. LEGAL FRAMEWORK

UCT is a publicly funded university, while also receiving funding from donors, the private sector, and other entities. This policy supports good and responsible governance of all University funding, in accordance with the Higher Education Act, 1997 as amended, related regulations, the Prevention and Combatting of Corrupt Activities Act, 2004 and other applicable South African legislation.

The Regulations for Reporting by Public Higher Education Institutions commit such institutions to the highest standards of integrity, behaviour, and ethics in dealing with all stakeholders, including Council members, managers, employees, students, customers, suppliers, competitors, donors, and society at large. Council members and staff are expected to observe the institution's ethical obligations in the conduct of its business using fair commercial competitive practices. The Prevention and Combatting of Corrupt Activities Act makes it a requirement to report certain actual or suspected crimes.

## 5. ROLES AND RESPONSIBILITIES

To achieve its objectives, this Policy requires the active engagement of all members of the University as detailed in Section 3, Scope. Combatting fraud and corruption in large and complex institutions requires that everyone recognises, resists, and reports such activities, while taking steps to reduce the likelihood of occurrences. The University's fraud prevention and response process involves putting mechanisms in place to manage its vulnerability to fraud, including systems and procedures designed to prevent, deter, detect, and investigate cases of fraud and to ensure the resolution of cases of fraud and corruption.

### 5.1 Responsibility for fraud and corruption prevention and response

The UCT Risk Management Policy (GEN007), Section 7, sets out responsibilities for the management of all risks at the University. Its application in the context of fraud and corruption risk management is set out below:

- The Risk Management Executive Committee (RMEC) is established and chaired by the Vice-Chancellor and ensures that a sound risk management and internal control system is maintained at the University. The RMEC Reports to the University Audit and Risk Committee (UARC) on all reported fraud cases, outlining how the internal controls were breached, the impact of the fraud or attempted fraud and measures taken to address any deficiencies. The UARC reports to the University Council, the latter being responsible for the University's Risk Management Policy. The UARC is required to ensure that the University Council receives assurance on the effectiveness of the internal control system.
- Deans, Executive Directors, and Heads of Departments are responsible for overseeing the formal risk management processes in their respective areas of responsibility. They are accountable for the day-to-day management of risk in their areas of responsibility. This includes ensuring that fraud and



corruption risks are identified, and that mitigation strategies are in place. They must ensure that the Policy is communicated to and adhered to by all staff.

- Faculty/PASS Finance Managers are responsible for ensuring that controls exist to support the implementation of the Policy.

All members of the University have a responsibility to be vigilant regarding the potential for fraud and corruption, to familiarize themselves with what fraud and corruption is so that they recognise risks and incidents in their areas of operation, propose measures to reduce these risks, report suspicion or knowledge of fraud and corruption, and resist any opportunities to illegitimately gain from their association with the University. In Addition, the application of the [Supplier Code of Conduct](#) for the purpose of conducting business in an ethically responsible manner is critical.

## 5.2 Management Support

Several key units play a specialist role in supporting the fraud and corruption risk management in the University. It is required of these units and their professional staff that they apply evolving best practices within their respective disciplines to the prevention fraud and corruption at UCT.

- The Risk Office is responsible for providing advice, establishing processes and tools to facilitate effective fraud and corruption risk management across the University, and for creating an awareness of potential fraud and corruption risks and a culture of risk awareness.
- Human Resources is responsible for maintaining policies in compliance with employment law, including conditions of employment and disciplinary policies that play a key role in clarifying staff obligations and ensuring that instances of fraudulent and corrupt behaviour by staff are managed appropriately and consistently.
- Due to the nature of the fraud and corruption risks associated with institutions of higher education and research, ethics policies that support this Policy are developed and maintained by the relevant DVCs. For example, the DVC Research and Internationalisation is responsible for maintaining research ethics policies that provide for the ethical undertaking of all research activities within the University. Policies designed to promote required ethical standards and prevent fraud and corruption in the Teaching and Learning function will also support this Policy and are the responsibility of the DVC Teaching and Learning.
- Internal Audit promotes anti-fraud and anti-corruption best practice, through testing and monitoring the system of internal controls and recommending to management where changes are needed. It is not the role of Internal Audit to detect or prevent corrupt practices. This remains a management function.
- External Audit provides an independent opinion on the effectiveness of fraud risk management.



- Third-party service providers may be engaged to provide specialist support that complements the work of the University support functions described above.

## 6. FRAUD AND CORRUPTION RISKS

Many of the fraud and corruption risks faced by UCT are no different to those faced by all organisations. These are risks that arise, but not limited to:

- Procurement of goods and services;
- Appointment of staff, conditions of employment and employee benefits;
- Handling of equipment, assets and other resources including information;
- Financial and management accounting; and
- Authorisation processes.

There are other risks specific to the higher education sector. These are risks faced by any University in relation to the following, but not limited to:

- Academic fraud and corruption (but not limited to, plagiarism, ghost-writing, fraudulent altering of marks, fabrication of data, exam fraud, author misrepresentation, forged certificates).
- University administration (for example, in student admissions, student accommodation, student misrepresentation in accessing financial aid, abuse of research funds and donor funds).
- Politics and governance (for example, where improper benefits are offered to or sought by donors and other stakeholders).

A comprehensive but not exhaustive list of the fraud and corruption risks that could face the University is presented in **Annexure A: Catalogue of Fraud and Corruption Risks**.

This list should be referred to as basis for promoting awareness, undertaking risk assessment processes, and designing mitigating controls. This catalogue/list should be updated as the incidence and nature of fraud and corruption schemes change over time.

## 7. REPORTING FRAUD AND CORRUPTION

In addition to the roles and responsibilities for the prevention, detection and management of fraud and corruption outlined in Section 5, it is required that suspected or known wrongdoing is brought to the attention of the University. Furthermore, the Protected Disclosures Act requires that all organisations provide avenues whereby these obligations can be fulfilled and provides certain rights to those who make reports in good faith.

All who have a duty of care and good faith obligation towards the University have an obligation to make known any suspicions or knowledge of potential fraudulent and corrupt activities that may affect it. The





University is committed to the management of an effective whistleblowing system that enables the safe and timely reporting of such information.

The University calls on every governing body member, staff member, student, member of the public, provider of goods and/or services, or anyone who is in any way connected to UCT, who suspects fraud and corruption in the University environment, to report such suspicions.

Reports can be made openly, in confidence or anonymously. The University will take reasonable steps to protect the identity and disclosures of whistleblowers where the whistleblower requests this, where the whistleblower has acted in good faith and where the whistleblower has disclosed all information available. Any deterrent or retaliatory action against a party for making a report in good faith is prohibited by law and by this Policy.

### **7.1 Direct, internal reporting**

Reports can be made using established reporting channels within the University. Direct reporting has the advantage of enabling effective ongoing communication about a matter and makes feedback possible. Internal reports can be made openly or in confidence.

Staff are encouraged to report their concerns to their line manager or to an official responsible for the affected function as every employee has an inherent duty of good faith towards their employer. It is understood that the seriousness and sensitivity of issues involved, and concerns regarding the involvement of others, may make it appropriate to report to a more senior member of management, or to one of the support functions including the Risk Office, Human Resources, all DVCs, or Internal Audit as applicable. Other stakeholders, such as suppliers, can raise their concerns with a senior member of management within the function that is their primary source of contact, or should they prefer, with the Risk Office.

Any University official who receives a report of suspected or known fraud or corruption is obliged to escalate the matter promptly in order that it can receive the necessary attention by senior management and the relevant support offices. A failure to escalate information appropriately can be to the detriment of the University, loss of confidence in its management.

### **7.2 Reporting via the University's fraud and ethics hotline**

The University retains an independent, specialist fraud and ethics hotline service to which reports of suspected or known fraud or corruption can be made by those who, for whatever reason, prefer this option to direct internal reporting. Whistle Blowers (Pty) Ltd operate this service and can be contacted 24 hours a day.

Reports can be made in confidence or anonymously, and the provider will not divulge the identity of anyone reporting suspicions or knowledge of fraud and corruption unless with the express permission of the individual concerned. Contact details for the [Whistle Blowers/Ethics Hotline](#) are provided in the document.



## 8. REPORT AND INCIDENT MANAGEMENT

The University is committed to the handling of all reports and instances of fraud and corruption according to prevailing best practices and consistent with the applicable legal requirements. The process involved in the handling of reports is set out in **Annexure B: Protocol for Pursuit of Legal Action and Recoveries**.

### 8.1 Report and incident investigation

All reports of fraud and corruption will be given careful consideration by appropriate and authorized UCT personnel. The nature of the report or incident will determine who is appropriate to co-ordinate and undertake this consideration. Typically, the Risk Office will co-ordinate the review process, unless it is a matter relating to academic fraud in which case it will be managed in terms of the Research Ethics policy. Fraud not relevant to research misconduct will be dealt with in line with the relevant policies.

Where a report has been made through a whistleblowing process, the confidentiality and other provisions of the Protected Disclosures Act will apply. To protect individuals and those accused of fraud and corruption, initial enquiries will be made to decide whether an investigation is appropriate and, if so, what form it should take. Where an investigation is deemed appropriate, this will be undertaken using internal University resources who may engage specialist third-party expertise where necessary. Some matters may be resolved by agreed action without the need for formal investigations. If urgent action is required, this will be taken before any investigations are conducted.

The investigation and the duration thereof will depend on the nature and complexity of the matters raised. All investigations will be managed in a confidential manner and will not be discussed with any persons other than those with a legitimate right to such information.

### 8.2 Disciplinary and legal action

Where an investigation provides evidence of fraud or corruption committed by a staff member or any other person, this must be pursued including (where appropriate) consideration of the following:

- In the case of students, the University student disciplinary tribunal procedures and guidelines.
- In the case of staff members, the process provided by the disciplinary policy will follow.
- Instituting civil action to recover any loss.
- Initiating criminal prosecution by reporting the matter to the SAPS or any other relevant law enforcement agency or governing body.
- Any other appropriate legal remedy available.

Where a staff member is dismissed for theft, fraud, or a similar criminal offence, the agreed UARC protocol will be followed. This protocol is detailed in **Annexure B: Protocol for Pursuit of Legal Action and Recoveries**. The Audit and Risk Committee protocol dictates that in the cases of theft, fraud or similar offences, the senior management of the University, through appropriate delegation, is required to lay criminal charges against those



suspected of the crime. In cases where a loss was covered by a policy of insurance, this may also be required by the insurer.

In cases where the offence involves external funding, this needs to be reported to the funder/donor by the Vice-Chancellor or nominee. Where an offender is not a UCT staff member or student, a report back to their respective line of accountability is also required.

## 9. REPORT AND INCIDENT RECORD SYSTEM

A fraud and corruption information system should be maintained for the following purposes:

- Recording all reports and incidents, irrespective of the reporting channel.
- Tracking progress made in the management of reports and incidents.
- Advising the UARC of all reports and incidents and subsequent action.
- Early identification of systemic weaknesses and recurring risks.
- Informing managers and employees of systemic weaknesses and recurring risks.
- Ensuring control weaknesses and systemic risks identified are addressed and the risk mitigated.
- Where appropriate and not subject to privilege, providing feedback to staff and/or whistleblowers on the management of reports and incidents.

## 10. CONFIDENTIALITY

No person may supply any information about allegations or incidents of fraud and corruption to the media without the express permission of the Vice-Chancellor, Registrar or Chief Operating Officer, who will also instruct any reporting to the SA Police Services (SAPS) as may be required in terms of PRECCA.

All information relating to fraud and corruption which has been received and investigated must be treated confidentially. The progress made with investigations must be managed in a confidential manner and must not be disclosed or discussed with any persons who have no legitimate claim to such information. This is important to avoid damaging the reputation of a suspected person who may subsequently be found to be innocent of the alleged wrongful conduct. Disciplinary action may follow in instances where any person discloses private and confidential information.

In terms of PRECCA, all actual or suspected offences greater in value than R100,000 must be reported to the SAPS. According to Section 34(1) of the Act, any person who holds a position of authority (defined in section 34(4) of the Act), who knows or ought reasonably to have known or suspected that any other person has committed an offence (of corruption) in terms of sections 3 to 16 or 20 to 21 of the Act, or theft, fraud, extortion, forgery or uttering of a forged document involving an amount of R100,000 or more, must report such knowledge or suspicion or cause such knowledge or suspicion to be reported to any SAPS official.



## 11. FRAUD AND CORRUPTION AWARENESS

While it is the responsibility of Heads of Department to ensure that this Policy, as with all University policies, is made known to their staff and third parties, this process will be supported by the delivery of an effective, ongoing awareness campaign. This awareness campaign should aim to:

- Promote widespread understanding of what fraud and corruption is, in order that it can be recognised and resisted.
- Raise awareness of the obligation on university members to report their suspicions and knowledge of fraudulent and corrupt activities.
- Communicate, and promote confidence in, the channels available for the reporting of such suspicions and knowledge.
- Disseminate suitable information regarding the consequences of engaging in fraud and corruption, to raise awareness and serve as a deterrent.

## 12. RELATED POLICIES AND GUIDELINES

The Fraud and Corruption Prevention Policy and Response Plan supports and is supported by the following University policies and guidelines:

- UCT Statement of Values;
- Risk Management Policy ([GEN007](#));
- HR policies and conditions of service - disciplinary procedures (in full);
- University Student Disciplinary Tribunal procedures and guidelines;
- Finance policies, guidelines, and related practice notes;
- ICTS policies and guidelines;
- Research Integrity policies;
- Policy on Conflict of Interests;
- Whistleblowing Guideline/Policy;
- Supplier Code of Conduct; and

All other University policies.

## 13. RELATED LEGISLATION

This Policy and Plan intend to achieve compliance by the University with the following laws and regulations:

- Higher Education Act (101 of 1997);
- Regulations for Reporting by Public Higher Education Institutions;
- Prevention and Combating of Corrupt Activities (Act 12 of 2004);
- The Protected Disclosures Act No 26 of 2000, as amended by Act No 5 of 2017; and
- Labour Relations Act.



## 14. CONTACT

The Risk Compliance and Relationship Management Director should be contacted for further information, interpretation guidance and with suggested amendments to the Policy and Plan. Email: [riskoffice@uct.ac.za](mailto:riskoffice@uct.ac.za)

To report potential fraud and corruption at UCT via the fraud and ethics hotline service, contact Whistle Blowers on 0800 650 000.



## 15. ANNEXURES

### ANNEXURE A: CATALOGUE OF FRAUD AND CORRUPTION RISKS

The Fraud and Corruption Prevention and Response Plan ('the Plan') should apply to all University activities that could become vulnerable to fraud and corruption.

**In this Annexure**, a comprehensive but not exhaustive list of the fraud and corruption risks that can be faced by institutions of higher education is provided. This list serves as a guide for many of the activities required in terms of the Plan. These include the following activities in respect of fraud and corruption:

- Awareness raising initiatives
- Risk identification and assessment
- Risk mitigation and assurance measures (controls)
- Risk monitoring and detection measures

This Annexure will be updated periodically to remain relevant given that fraud and corruption risks, methods and schemes change over time. The fraud and corruption risks listed in this catalogue are divided into those that face all organisations (general risks), and those that are specific to the higher education sector (sector-specific risks).

#### 1. General fraud and corruption risks

In this section, key processes that may be vulnerable to fraud and corruption risk are identified, together with examples of fraudulent or corrupt activity.

##### **Procurement of goods and services**

Examples of fraud and corruption risks in the procurement of goods and services include:

- Provision of fraudulent information by potential and existing vendors in support of their selection
- Collusion by potential vendors with a view to securing a higher price for their services than would otherwise be achievable
- Collusion between potential and existing vendors and University staff resulting in an improper advantage to one vendor over others
- Irregular tender processes that unfairly favour one vendor over others
- Fraudulent and overstated invoicing by suppliers
- Failure to deliver on goods and services in line with service level agreements.

##### **Appointment of staff, conditions of employment and employee benefits**

Examples of fraud and corruption risks arising in the appointment of staff include:

- The abuse of a position of influence to achieve the unfair favouritism of one candidate over others, such as in cases of nepotism and cronyism



- The demand for bribes from candidates for employment by those involved in the recruitment process
- The use of jobs as bribes to secure the good favour of influential parties, such as politicians and donors
- The provision of false information and fraudulent certificates by candidates for employment.

Examples of fraud and corruption associated with conditions of employment and employee benefits include:

- The abuse of sick leave and the submission of false medical certificates
- Failure to submit leave applications resulting in inflated leave availability
- The submission of fraudulent vaccination certificates
- Timekeeping and attendance fraud including absence without leave and abuse of flexitime working arrangements
- Failure to declare and receive authorisation for private work
- Failure to declare potential conflicts of interests and to manage conflicts in the best interests of UCT
- Fraudulent expense and reimbursement claims including inflated claims
- Fraudulent use of the PCard
- Abuse of the system of general claims or claims for services rendered.

### **Handling of equipment, assets, and resources**

Examples of fraud and corruption in relation to equipment, assets and resources include:

- Unauthorised use of university equipment, assets, and resources
- Abuse of PCards and fuel cards
- Loading of unlicensed or unauthorized software onto university-issued devices
- Misappropriation of University equipment and assets
- Intentional damage to property, substandard or unnecessary repairs, for example by contractors 'creating' additional work.

### **Approval processes**

Examples of fraud and corruption associated with approval processes include:

- Self-approval of expenditure, whether through the general claims or procurement process, without appropriate authority
- Non-compliance with delegated limits of authority
- Fraudulent use of digital and electronic signatures
- Deliberate, material non-compliance with policies and procedures.



## **Cyber crime**

Examples of fraud and corruption related to cyber incidents include:

- Inappropriate use of someone else's password
- Non-compliance with the policies regarding the disclosure and safe keeping of passwords
- Provision of information to cyber criminals
- Cyberextortion
- Identity theft.

## **Accounting**

Examples of fraud and corruption associated with approval processes include:

- Payroll fraud including the creation and payment of ghost employees
- Unauthorised opening of accounts in the name of the University
- Failing to record all income in the accounting system
- Misrepresentation of the nature of expenses in budget reporting and financial statements
- Mismanagement of long-term investments
- Mismanagement of monies in suspense or dormant accounts
- Fraudulent raising of funds by students/employees
- Fraudulent reallocation of funds.

## **2. Fraud and corruption risks in higher education**

In this section, key processes associated with the delivery of higher education and research that have been identified as vulnerable to fraud and corruption risk are identified, together with examples.

### **Academic fraud and corruption**

Examples of academic fraud and corruption include:

- Plagiarism by students in assignments and dissertations
- Essay and dissertation mills and ghost-writing
- Exam taker impersonation
- Test bank hacking
- Use of unauthorized material during exams
- Exam leakages
- Collusion between students and lecturers
- Bribe-influenced alteration of marks
- Sextortion
- Manipulation of pass rates through the fraudulent alteration of student marks
- Forgery of University certificates
- Research data invention, falsification, and inappropriate manipulation
- Misappropriation of research data





- Author misconduct including unjustifiable repeat and redundant publications
- Fake/predatory journals and peer reviews
- Plagiarism and copying
- Misrepresentation of authorship
- Dishonest use intellectual property.

### **Administrative fraud and corruption**

Fraud and corruption can occur in the administration functions of higher education institutions, including in:

- Acquiring and maintaining accreditation and licensing
- Student recruitment, selection, admissions, and promotions
- Student financial aid misrepresentation of household income
- Accommodation management
- Abuse of research grants and operational funds
- Abuse or mismanagement of development funds from donors and funders.

### **Fraud and Corruption relating to Patrons and Politics**

Fraud and corruption can arise within student politics, in the relationship between the university and individual staff in relation to donors and other patrons, and in the relationship with politicians, and political parties:

- Awarding unearned qualifications to politicians, donors, their families, and associates
- Creating meaningless qualifications and certificates as inducements for donations
- Diversion of higher education budgets for illegitimate gain by politicians
- Inappropriate political or donor interference in appointments
- Travel and Entertainment to influence a decision or outcome.

This catalogue of fraud and corruption risks is not exhaustive, and all with responsibilities in respect of the UCT Fraud and Corruption Prevention Policy and Response Plan should be vigilant for other risks. Opportunities for fraud and corruption change over time, as do the methods and schemes used in the attainment of illegitimate gain.



## **ANNEXURE B: PROTOCOL FOR PURSUIT OF LEGAL ACTION AND RECOVERIES**

The following protocol defines roles and responsibilities for ensuring that the legal remedies available to the University in respect of the perpetrators of fraud and corruption are pursued:

1. Where a staff member is found guilty in an internal disciplinary process, or where a staff member resigns in the face of a pending investigation or hearing into his/her conduct, of theft, fraud or a similar criminal offence, UCT may lay criminal charges against the individual; and will seek to recover any loss to UCT, including seeking to recover any loss from the individual's retirement benefit at withdrawal, having regard to the limitations imposed by S37D of the Pension Funds Act.
2. Criminal charges and recovery of any loss will be undertaken in all cases; the only exceptions will be where the Vice-Chancellor rules that, in their discretion, this is not to be done, in which case the decision and the reasons for not doing so will be reported to the Audit and Risk Committee.
3. The manager of Campus Protection Service's (CPS) investigations will be responsible for laying criminal charges, but must consult:
  - a. the Director Legal Services; and
  - b. the ED: HR (or nominee)in formulating the charges and must inform the Director: Internal Audit when charges are to be laid.
4. The manager of HR Employee Relations section will be responsible for informing the manager of CPS Investigations of all decisions that require criminal charges to be made. (In some cases, the manager of investigations will have been involved in the case, but this is not necessarily the case).
5. The role of Internal Audit in such matters will be:
  - a. to review and report on the control environment in the section/department concerned and to make recommendations to the line manager(s) about the control environment in the section/department
  - b. where necessary, as judged by CPS, to assist in forensic investigations of the case (this will be the exception rather than the rule); and
  - c. to report the event and to report on the control environment to the Audit Committee.
6. The Vice-Chancellor (or nominee) must ensure that compensation for any loss or damage suffered by the University, because of any reported act or omission, which can be classified as fraudulent or corrupt, by a staff member, student, or any other person, who falls under the authority of such manager, is recovered from such staff member, student or other person should he/she be found to be liable for such loss or damage.
7. The University accepts that every person, including a staff member or student or supplier or external party, who reported the alleged fraud and corruption, needs to be assured that the matter has been properly addressed. Thus, subject to legal constraints, information about the outcome of any investigation may be disseminated on a "need to know" basis.