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Anti-fraud policy

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1 List of abbreviations

Abbreviation	Meaning
ED	Executive Director
FM	Finance Manager
PDA	Protected Disclosure Act
SOP	Standard operating procedure

2 Introduction

Fraud means an intentional false representation of fact, involving acts of omissions or the making of false reports or statements, orally or in writing, performed with the intention to deceive another so that s/he will act upon the false representation to her/his disadvantage, and/or to the perpetrator’s advantage.

Tsohang Youth Project is committed to the highest possible standards of transparency and accountability in all its affairs and is resolute in maintaining a culture of honesty and is opposed to all fraud and corruption. Fraud, theft or dishonesty is not tolerated and reported incidents are thoroughly investigated to the extent practical. Tsohang Youth Project takes all appropriate measures to deter fraud.

Details of the processes to be followed are outlined in the relevant SOPs.

3 Purpose

The purpose of this policy is to provide guidelines and responsibilities for employees, management, executives and members of the board on the detection, prevention and reporting of fraud within the organisation.

4 Definitions

4.1 'Disclosure' means any disclosure of information regarding any conduct of an employer, or an employee of that employer, made by any employee who has reason to believe that the information concerned shows or tends to show one or more of the following:

- That a criminal offence has been committed, is being committed or is likely to be committed
- That a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject
- That a miscarriage of justice has occurred, is occurring or is likely to occur
- That the health or safety of an individual has been, is being or is likely to be endangered
- That the environment has been, is being or is likely to be damaged
- Unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act 4 of 2000)
- That any matter referred to in paragraphs (a) to (f) has been, is being or is likely to be deliberately concealed

4.2 'Employer' means any person:

- Who employs or provides work for any other person and who remunerates or expressly or tacitly undertakes to remunerate that other person
- Who permits any other person in any manner to assist in the carrying on or conducting of his, her or its business

4.3 'Legal adviser' means a person whose occupation involves the giving of legal advice and to whom a protected disclosure is made with the object of and while obtaining legal advice

4.4 'Person or body' means:

- The Public Protector
- The Auditor-General
- A person or body prescribed for purposes of this section; and in respect of which the employee concerned reasonably believes that:
  - The relevant impropriety falls within any description of matters which, in the ordinary course are dealt with by the person or body concerned
  - The information disclosed, and any allegation contained in it, are substantially true

4.5 'Protected disclosure' means a *disclosure* made to:

- A 'legal adviser' in accordance with section 5
- An 'employer' in accordance with section 6
- A 'member of cabinet' or of the 'Executive Council' of a province in accordance with section 7
- A 'person' or 'body' in accordance with section 8

- Any other person or body in accordance with section 9, but does not include a disclosure:
  - In respect of which the employee concerned commits an offence by making that disclosure
  - Made by a legal adviser to whom the information concerned was disclosed in the course of obtaining legal advice in accordance with section 5 (*where reference is made to a section in the above definition, it is referring to a section in the Protected Disclosures Act 26 of 2000*)

5 Protected Disclosures Act (PDA)

5.1 Section 2 of the PDA clearly defines the 'Objectives of the Act' as follows:

- To protect an employee or worker from being subjected to an occupational detriment on account of having made a protected disclosure, which is defined as a disclosure made in good faith in accordance with any procedure prescribed, or authorised by the employee's employer for reporting the impropriety concerned
- To provide for remedies in connection with any occupational detriment suffered on account of having made a protected disclosure
- To provide for procedures in terms of which an employee or worker can, in a responsible manner, disclose information regarding improprieties by his or her colleagues, other stakeholders and/or the employer

5.2 This policy is developed based on the principle objectives of the PDA, which encourages and places a duty on employees to disclose any acts of misconduct without fear of any retaliations or punishments

5.3 The PDA places additional obligations on employers to authorise appropriate internal procedures for receiving and dealing with information about improprieties; and take reasonable steps to bring internal procedures to the attention of every employee

5.4 A further provision in the PDA is the duty to inform an employee of the steps taken once a disclosure has been made and to acknowledge the receipt of the disclosure in writing

6 Prior to disclosure

6.1 Prior to disclosure, it is the responsibility of management to facilitate an environment where employees feel comfortable and safe to disclose information. Management is responsible for fostering a culture of openness, accountability and a zero tolerance to fraud, corruption or any other illegal or unethical acts

6.2 It is the responsibility of management to ensure that all employees are made aware of and receive appropriate training and education with regards to this policy

6.3 The grants and compliance unit are responsible for facilitating the training and awareness relating to this policy

7 Reporting procedures and resolution of reporting incidents

7.1 A disclosure can be about revealing information on the conduct of the employer, fellow employee/s, member of management, is not limited to matters of a financial nature and can include:

- a criminal offense, e.g. theft
- a failure to comply with a legal obligation, e.g. income tax or department of labour obligations
- a miscarriage of justice, e.g. lost dockets
- endangering health and safety
- damaging the environment
- abuse of power
- conflict of interest
- abuse of privileged information to secure an advantage for oneself or others
- unfair discrimination
- any of the above matters which is being, or is likely to be, deliberately concealed

7.2 Disclosures may be made anonymously

7.3 Any and all employees, irrespective of rank, may disclose their concerns. This includes former employees, whether permanent or employed under temporary employment services

7.4 A disclosure differs from a grievance in that a grievance is regarding a human resources or payroll-related problem that an individual has, such as queries on leave calculations, pension or the behaviour of a colleague. A disclosure is regarding reporting wrongdoing that is taking place at work

7.5 It is the responsibility of all employees to report any suspected fraud, corruption or matter listed in 7.1, in terms of the whistleblowing SOP

7.6 The whistle-blower mechanisms will be monitored by the chairperson of the Board. All reported items will be directly sent to the chairperson of the Board. The chairperson is independent from all Tsohang Youth Project employees

7.7 The chairperson forwards all investigable reported matters to Job Law

7.8 All instances reported to Job Law will be thoroughly investigated, pursued to the fullest extent of the law and reported to the relevant authorities, if required

7.9 Management has a responsibility to establish structures and processes to ensure that all findings are reported back to the chairperson on a timely basis

7.10 An employee who suspects dishonest or fraudulent activities should not attempt to:

- personally conduct investigations, interviews or interrogations related to any suspected fraudulent act
- contact the suspected individual in an effort to determine facts or demand restitution

7.11 Members of the public who suspect fraud, impacting Tsohang Youth Project, are encouraged to utilise the whistle-blower mechanisms

7.12 Depending on the nature of the suspected fraud as well as the availability and expertise of internal resources, the chairperson has the discretion to determine

the nature and extent of and resources to be applied to the investigation process.

8 Confidentiality

8.1 All information received will be treated confidentially to the extent possible, while allowing a full investigation to be conducted into the suspected allegation. The progression of investigations will be handled in a confidential manner and will not be disclosed to any person(s) other than those who have a legitimate right to such information

8.2 Tsohang Youth Project reserves the right to pass on any information to the proper law enforcement agency in order that such entity may determine whether criminal charges are warranted

8.3 Protection of whistle-blowers

- Harassment or victimisation
  - 'Harassment or victimisation' includes any acts falling under the definition of 'occupational detriment', as defined in the PDA
  - The whistle-blower hotline and the links to report fraud are in place to encourage employees and members of the public to raise serious concerns relating to specific matters without fear of victimisation. No person will suffer any penalty or reprisal for disclosing an act of misconduct in good faith
  - Tsohang Youth Project will not tolerate harassment or victimisation of any employee and will take action to protect employees when they raise a concern in good faith. Any act of harassment or victimisation against an employee should be reported to the IFC
  - If an employee is subjected to an occupational detriment, a workplace grievance may be pursued or, as all forms of occupational detriment are considered unfair labour practices in terms of the Labour Relations Act, the matter may be referred to the labour court or the Commission for Conciliation Mediation and Arbitration (CCMA)
  - This does not mean that, if an employee is already the subject of disciplinary or other action, that action will be halted because of their whistleblowing

8.4 Protection of whistle-blowers identities

- Tsohang Youth Project will endeavour to protect an individual's identity when she/he raises a concern and does not want their identity to be disclosed. However, investigation processes may reveal the source of the information, and a statement by the complainant may be required as part of the evidence. The employee may be required to provide evidence at a hearing or trial
- The identity of the individual will only be revealed with the express permission of that person

8.5 Anonymous allegations

- Tsohang Youth Project encourages employees to put their names to allegations. Concerns expressed anonymously are difficult to investigate;

nevertheless, all instances reported in terms of clause 7.1 above will be investigated

9 False allegations

9.1 Employees or other parties are discouraged from making allegations which are not in good faith, i.e. allegations which are unfounded and/or made with malicious intentions. Where such allegations are discovered, this is considered an abuse of the policy and a disciplinary offence

9.2 This does not mean that the employee or other party has to prove that the allegations are true. It requires that the employee or other party to believe the allegation to be substantially true and that it be likely, given the circumstances surrounding the allegations

10 After disclosure

10.1 The chairperson and Job Law will do everything possible to keep the identity of the whistle-blower confidential

10.2 The chairperson has the primary responsibility for the outcome of the investigation of all disclosed matters

10.3 If the whistle blower's identity is known, the whistle blower's complaint will be acknowledged and confirmation of the investigation will be provided if applicable

10.4 The chairperson and Job Law must remain consistent in the handling of allegations of misconduct and all suspected fraud cases, without regard to position held or length of service at the organisation

10.5 Forensic investigations shall have free access to all staff, records and premises in order to carry out investigations

11 Responsibility of management

11.1 It is the responsibility of management to promote and develop a culture of honesty, openness, transparency and accountability. A culture of zero tolerance towards fraud and corruption must be fostered by management

11.2 It is the responsibility of the relevant managers to ensure that all incidents and allegations of fraud reported to them are reported immediately to the independent service provider or their immediate line managers

11.3 Management is required to ensure that losses or damages suffered by Tsohang Youth Project because of all reported matters are recovered from the person/s found to be liable

11.4 Management must support and actively assist in any forensic investigations undertaken by Job Law if deemed necessary

11.5 Management are responsible for identifying and assessing fraud risks

11.6 In respect of all reported incidents of fraud, managers are required to immediately review, and where possible, improve the effectiveness of the controls that are breached in order to prevent similar irregularities from taking place in the future

12 Responsibility of executives and the board

12.1 It is the responsibility of the executive team and the board of directors, to promote and develop a culture of honesty openness, transparency, and accountability within Tsohang Youth Project. A culture of zero tolerance towards fraud and corruption is fostered by executives and directors

12.2 The executive team and the board are responsible for managing Tsohang Youth Project's risk of fraud and corruption to prevent loss to Tsohang Youth Project from such incidents

13 Disciplinary action

13.1 After completion of the full investigation, the chairperson and Job Law will take legal and/or disciplinary action in all cases where it is considered appropriate

13.2 Any employee found guilty of a criminal act or misconduct of which dishonesty is an element, will be considered to have committed a serious disciplinary offence and is likely to be dismissed from the organisation on the grounds of gross misconduct

13.3 Where management negligence is found to be a contributory factor, disciplinary action may also be initiated against managers responsible for the negligence

13.4 Cases of fraud, theft or corruption, whether actually perpetrated or attempted by an employee, by an external organisation or persons providing services to Tsohang Youth Project, may be referred to the South African Police Services

14 Revision history

Version	Approval date	Revision history (description of change)	Author
1.0	05 June 2025	New policy	Niquita Hartley / SANPUD