

**ELUNDINI  
LOCAL  
MUNICIPALITY**

# **FRAUD RISK MANAGEMENT STRATEGY & IMPLEMENTATION PLAN**

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## 1. PREFACE

The risk management strategy outlines a high level plan on how the Municipality will go about implementing its risk management policy. The strategy is designed to provide the all the role players with information to enable them to fully understand the roles and responsibilities of their office in terms of risk management and to effectively discharge such roles and responsibilities.

The Municipality will draw guidance from the following nationally accepted references:

- King III Report on Corporate Governance;
- Batho Pele principles.

## 2. INTRODUCTION

The Council, Municipal Manager and officials of the Elundini Local Municipality (hereafter referred to as “Elundini”) have committed the Elundini to a process of fraud risk management that is aligned to the principles of good corporate governance, as supported by the Municipal Finance Management Act (“MFMA”)

As instances of fraud remain a constant threat to public trust and confidence, it becomes essential to recognize fraud risk management as an integral part of strategic management and the Elundini is therefore adopting a comprehensive approach to the management of fraud risks. Management’s agenda is to focus on efforts to:

- Understand the fraud risks that can undermine the institution’s business objectives;
- Determine whether fraud prevention programmes and controls are actually effective in reducing instances of fraud;



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designing and evaluating controls to prevent, detect and

- Reduce exposure to liability, sanctions and litigation that may arise from violations of law or stakeholder expectations;
- Derive practical value from the development of a sustainable process of managing fraud risk and improving performance; and
- Achieve the highest levels of business integrity through sound corporate governance, internal control and transparency.

It is the intention that individual personnel, as well as business units will work together in a consistent and integrated manner, with the overall objective of reducing fraud risk.

Effective fraud risk management is imperative to Elundini to fulfill its mandate, the service delivery expectations of the public and the performance expectations within the municipality.

The realisation of our strategic plan depends on us being able to take calculated business risks in a way that does not jeopardize the interests of stakeholders.

We subscribe to the fundamental principles that all resources will be applied economically to ensure:

- The highest standards of service delivery;
- A management system containing the appropriate elements aimed at minimising fraud risks and related costs in the interest of all stakeholders;
- Maintaining an environment which promotes the right attitude and sensitivity towards internal and external stakeholder satisfaction.

Fraud undermines the abovementioned principles.

### **3. LEGISLATIVE AND POLICY FRAMEWORK**

2000 provides for the following:


- procedures in terms of which employees in both the private and the public sector may disclose information regarding unlawful or irregular conduct by their employers or other employees in the employ of their employers; and
- protection of employees who make a disclosure which is protected in terms of this Act; and to provide for matters connected therewith.

The Prevention and Combating of Corrupt Activities Act, Act No. 12 of 2004 provide for the following:

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

The Municipal Finance Management Act, Act No. 56 of 2003 requires that the “..accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure—

- a) that the resources of the municipality are used effectively, efficiently and economically;
- b) that the municipality has and maintains effective, efficient and transparent systems—
  - (i) of financial and risk management and internal control



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The municipality visualizes “a better quality of life for all”

**Mission:**

Through “an efficiently managed institution that is committed to the eradication of poverty and ensure sustainable service delivery to the community”

**Strategic Objectives/Goals**

The objectives of Fraud Risk Management Strategy are:

- To reduce the risk of fraud and corruption from occurring;
- To provide for mechanisms of detection of fraud and misconduct when it occurs;
- To outline corrective actions and remedy the harm caused by fraud and misconduct;
- To raise awareness of the principles and benefits of effective fraud risk management process and to obtain staff commitment to the principles of fraud risk management.
- To outline actions to be taken to address fraud and corruption at structural and operational level.



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## 4. FRAUD AND CORRUPTION CONTROL STRATEGIES

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

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

### 4.1 Structural Strategies

Structural Strategies represent the actions to be undertaken in order to address fraud and corruption at the Structural level.

#### **Responsibility of fraud and corruption risk management**

The following section outlines the fraud and corruption risk management responsibilities associated with different roles within Elundini.

#### **Municipal Manager**

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

#### **Fraud Risk Management Committee**

ment Committee is to oversee the Elundini's approach to strategies and response to fraud and corruption incidents reported by employees or other external parties. Elundini will make use of the existing Risk Management Committee as a Fraud Risk Management Committee whose terms of reference contain duties of the Committee with regard to fraud risk management.

## **An ethical culture**

Elundini is required to conduct itself in an ethical and moral way.

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

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

## **Senior management commitment**

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



## **Assessment of fraud and corruption risk**

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

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

## **Employee awareness**

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

- Fraud Risk Management Policy,
- Fraud Risk Management Strategy;
- Whistle blowing policy;;
- Relevant Code of Conduct;
- Declaration of interest;
- How to respond to fraud and corruption; and
- Manifestations of fraud and corruption in the workplace.


The municipality has identified the individual that would be responsible for employee awareness and that will arrange and schedule awareness sessions throughout the year.



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4.2 Operational Strategies

## Internal controls

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

All areas of operations require internal controls, for example:

- Physical controls (securing of assets);
- Authorisation controls (approval of expenditure);
- Supervisory controls (supervising day-to-day issues);
- Analysis of data;
- Monthly and annual financial statements;
- Reconciliation of bank statements, monthly; and
- Reconciliation of vote accounts, monthly.

The Internal Audit Unit will be responsible for implementing an internal audit program which will incorporate steps to evaluate the adequacy and effectiveness of internal controls.

## Prevention Strategies

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

### Employee awareness

and the manifestation of fraud and corruption in the workplace all assist in the creation of an environment which may be considered to be hostile to a would-be transgressor.

### **Pre-employment screening**

Pre-employment screening and recruitment will be carried out in accordance with the recruitment, selection and placement policy and procedures for all appointments. Consideration should be given to the following pre-employment screening:

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

### **Internal audit plan**

A robust Internal Audit plan, which focuses on the prevalent high Fraud and Corruption risks, serves as an effective preventative measure. The Internal Audit Activity will compile such a plan on an annual basis, and such a plan will also include “surprise audits”.

### **Fraud and corruption prevention plan**

The actions set out in this plan are all focused at mitigating the risk of fraud and corruption in Elundini.

### **Disclosure of interests**

Members of Elundini are required to disclose their specific interests and shall be updated annually and periodically in the event of major changes in the status of the employee. Such changes shall be declared to the following the relevant legislative requirements.

## Detection Strategies

Detection of fraud and corruption may occur through:

- Vigilance on the part of employees, including line management;
- The Internal Audit function;
- Ad hoc management reviews;
- Effective utilisation of the Whistle Blowing Policy; and
- The application of detection techniques.

The individual identified within Elundini will be responsible for developing detection strategies, and will work closely with line management and the Internal Audit function for this purpose.

The municipality will embark on a number of initiatives to detect fraud and corruption in the workplace.

## Internal Audit

Similar to the prevention strategies, a robust Internal Audit plan which focuses on the prevalent high Fraud and Corruption risks also serves as an effective detection measure. As part of the detection strategy, the Internal Audit plan will cover the following:

- **Surprise audits:** Unplanned audits conducted on specific business processes throughout the year;
- **Post-transaction reviews:** A review of transactions after they have been processed and completed can be effective in identifying fraudulent or corrupt activity. In addition to the possibility of detecting fraudulent transactions, such a strategy can also have a significant fraud prevention effect as the threat of detection may be enough to deter a staff member who would otherwise be motivated to engage in fraud and corruption;

municipality's computer system is an important source of  
sometimes corrupt conduct. Software applications will be

used during internal audits, surprise audits and post-transaction reviews to assist in  
detecting any possible fraud and corruption; and

- **Management accounting reporting review:** Using relatively straightforward techniques in  
analysing the municipality's management accounting reports, trends can be examined and  
investigated which may be indicative of fraudulent conduct. Some examples of the types of  
management accounting reports that can be utilised on a compare and contrast basis are:
  - Budget reports for each department / section;
  - Reports comparing expenditure against public sector benchmarks; and
  - Reports highlighting unusual trends in bad or doubtful debts.

Elundini will implement a strategy to ensure appropriate management accounting report  
reviews are conducted.

### **External Audit**

The municipality recognises that the external audit function is an important control in the  
detection of fraud. The Chief Finance Officer will need to hold discussions with all engaged  
external auditors to ensure that due consideration is given, by the auditors, to ISA 240 *"The  
Auditors' Responsibility to Consider Fraud in the Audit of a Financial Statement"*. However, the  
municipality recognises that the external auditors are independent and therefore they have  
right to implement audit techniques that they consider appropriate without any interference  
from the municipality.

### **Response strategies**

#### **Reporting of fraud and corruption – a whistle blowing policy**

One of the key obstacles to fighting fraud and corruption is the fear by employees of being  
intimidated to identify or "blow the whistle" on fraudulent, corrupt or unethical practices  
witnessed in the work place. Those who often do "blow the whistle" end up being victimised

municipality will adopt a Whistle Blowing Policy setting  
st be followed in order to report any incidents of fraud

and / or corruption. This policy will be designed to comply with the provisions of the Protected  
Disclosures Act.

Any suspicion of fraud and corruption will be treated seriously and will be reviewed, analysed,  
and if warranted, investigated. If any person becomes aware of a suspected fraud, corruption  
or any irregularity or unethical behaviour, such issues should be reported in terms of the  
Whistle Blowing Policy as detailed in Annexure B of this document.

### **Investigating fraud and corruption**

#### Dealing with suspected fraud and corruption

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

#### Investigations

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

If the decision is taken not to investigate the matter, full and appropriate reasons will be  
provided.

Investigations will be undertaken by appropriately qualified and experienced persons who are  
independent of the department / section where investigations are required. This may be a  
senior manager within the municipality itself, an external consultant or a law enforcement  
agency. All investigations performed and evidence obtained will be in accordance with  
acceptable practices and legal requirements. Independence and objectivity of investigations are  
paramount.

Any investigation initiated must be concluded by the issue of a report by the person/s  
appointed to conduct such investigations. Such reports will only be disseminated to those

eto in order to implement whatever action is deemed  
ion.

Investigations may involve one or more of the following activities:

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

Any investigation into improper conduct within the Institution will be subject to an appropriate level of supervision by a responsible committee, having regard to the seriousness of the matter under investigation.

#### Disciplinary proceedings

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

#### Prosecution



... of fraud or corruption in respect of an allegation or ... will review the facts at hand to determine whether the matter is one that ought to be reported to the relevant law enforcement agency for investigation and possible prosecution. Such reports must be submitted to the South African Police Service in accordance with the requirements of all applicable acts. The municipality will give its full co-operation to any such law enforcement agency including the provision of reports compiled in respect of investigations conducted.

#### Recovery action

Where there is clear evidence of fraud or corruption and there has been a financial loss to Elundini, recovery action, criminal, civil or administrative, will be instituted to recover any such losses.

In respect of civil recoveries, costs involved will be determined to ensure that the cost of recovery is financially beneficial.

#### Internal control review after discovery of fraud

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

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

### **4.3 Maintenance Strategies**

#### **Review of the effectiveness of the Anti Fraud and Corruption Strategy and Prevention Plan**

review of the Fraud Risk Management Policy, Fraud Risk Management Strategy and Whistle Blowing Policy annually to determine the effectiveness thereof. The Municipal Manager is ultimately accountable for this review and may appoint a person to take responsibility for this.

### **Review and updating the Anti Fraud and Corruption Strategy and Prevention Plan**

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

## **5. PROCEDURES FOR INVESTIGATIONS**

The municipality has adopted a policy of investigating all reports of fraud and corruption, or other improper conduct. The investigation of fraud and corruption can be a complex and, at times, technical process and employees should be aware of the consequences of a poorly conducted investigation, including:

- Denial of natural justice;
- Defamation;
- Action against an employer for wrongful dismissal;
- Inadmissible or poor control over the collection of evidence; and
- Destruction of physical evidence.

To ensure that there is reasonable assurance that investigations are performed and reported properly, and recognising the limited resources within the municipality, external consultants (e.g. external auditors or forensic accountants) may be used to provide assistance to the Institution when a fraud is reported. The external consultant may be assisted by experienced personnel within Elundini who are sufficiently independent of the area or the matter under investigation. The Municipal Manager, within his / her delegated authority, will have the



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appropriate external consultants and / or the municipality

### **Handling of fraud allegation**

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

The Municipal Manager will appoint an appropriate person to conduct or co-ordinate an investigation into the allegations. The person appointed to conduct or co-ordinate the investigation of an allegation of fraud may, working together with the internal auditors, consult the Chairperson of the Fraud Risk Management Committee on technical aspects of the investigation. In instances where the municipal manager may be implicated, the chairperson of the Audit Committee and/or the external bodies mentioned on the Whistle Blowing Policy should be notified.

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

### **Documentation of the results of the investigation**

The appointed investigator is to submit a written report to the Chairperson of the Fraud Risk Management Committee and the Municipal Manager detailing the circumstances and recommending appropriate remedial action following the investigation.

### **Other matters**

The Municipal Manager, in conjunction with the Internal Auditors and the Fraud Risk Management Committee, will provide the details of fraud / corruption or possible fraud / corruption to the Audit Committee.

...ted, the municipality will reassess the adequacy of the  
...ularly those controls directly impacting on the fraud  
incident) and consider the need for improvements. Where improvements are required, they  
should be implemented as soon as practicable.

### **Reporting fraud to police and /or external parties**

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

- An employee/volunteer of the municipality;
- A client/supplier of the municipality; and
- Any member of the public.

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

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

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

The internal auditor through the municipal manager shall report to the office of the Auditor General all information relating to investigations concluded during the year.

### **Recovery and other remedies**

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



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that the matter not be reported to the police, the issue a range of other remedies including appropriate disciplinary action. Any disciplinary action pursued will be done in accordance with the disciplinary procedures.

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



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# Implementation Framework

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Fraud Risk Management Implementation Plan



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**DRAFT**

# **FRAUD RISK MANAGEMENT IMPLEMENTATION PLAN**

**NOVEMBER 2010**



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This document sets out the annual fraud risk management implementation plan.

## 2. OBJECTIVE

The fraud risk management implementation plan for the Elundini Local Municipality (hereafter referred to as %Elundini-) was prepared to give effect to the implementation of the Fraud Risk Management Policy, Fraud Risk Management Strategy and Whistle Blowing Policy.

## 3. APPROACH

The development of the fraud risk management implementation plan has taken into consideration:

- the fraud risk management policy;
- the fraud risk management strategy;
- available resources;
- urgency, quick wins and sustainability.

## 4. DETAILED RISK MANAGEMENT IMPLEMENTATION PLAN

The detailed risk management implementation plan is included below.



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ANN		Due date	Responsible person	Outputs / Outcomes
1.	Fraud Risk Management Policy and Strategy to the Audit Committee for input and noting.		Municipal Manager	Consider input by the Audit Committee and update the documents before submitting to EXCO and Council.
2.	Update Audit Committee Charter to include monitoring of fraud risk management		Municipal Manager	Updated Audit Committee Charter.
3.	Finalise working arrangements with the relevant bodies such as Public Service Commission, Auditor General, etc.		Municipal Manager	Clear working relationships between Elundini and relevant bodies.
4.	Obtain input from the community members on the Fraud Risk Management Policy and Strategy		Municipal Manager	Consider input from the public and update the document.
5.	Submit Fraud Risk Management Policy and Strategy to EXCO for approval.		Municipal Manager	Consider input by the EXCO and update the documents before submitting to Council.
6.	Submit Fraud Risk Management Policy and Strategy to Council for approval.		Municipal Manager/ Mayor	Consider input by the EXCO and update the documents.
7.				
8.	Train selected remaining municipal officials on Fraud Risk Management Policy and Strategy.		Municipal Manager	Trained personnel on municipal Fraud Prevention Strategy documents.
9.	Popularize toll free numbers and provide regular reports (nature and number of cases received), in all local languages: <ul style="list-style-type: none"> <li>o municipal properties;</li> <li>o website; and</li> <li>o municipal newsletter.</li> </ul>		Municipal Manager	Publicised numbers and informed stakeholders

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		Due date	Responsible person	Outputs / Outcomes
10.	Provide regular feedback reports to the relevant stakeholders.	Within 7 days of receipt of the case	Municipal Manager	Acknowledgement of receipt and/or feedback reports
11.	Conduct a Fraud Risk Assessment Workshop.		Municipal Manager	Completed Fraud Risk Register with relevant action plans.
12.	Audit of Fraud Risk Management.		Internal Audit	Approved Internal Audit Plan which includes Fraud Risk Management. Regular reports submitted to the Municipal Manager and Audit Committee as per the approved plan.
13.	Fraud Risk Management Committee Report to include a summary of cases received during each quarter and actions taken.	Quarterly	Municipal Manager (Chairperson of the Risk Management Committee)	Fraud Risk Management Committee
14.	Quarterly Audit committee Reports and Annual Audit Committee Report	Quarterly Annually	Audit Committee Chairperson	Audit Committee Report to include a summary of fraud cases which were discovered during the reporting period.
15.	Annual Report	Annually		<ul style="list-style-type: none"> <li>○ Annual Report to include a summary of fraud and corruption cases discovered during the financial year.</li> <li>○ Annual Financial Statements to disclose irregular, unauthorised, fruitless and wasteful expenditure.</li> </ul>