

SASSETA's Fraud Prevention Policy & Plan

General actions constituting fraud

- a. Corruption;
- b. Forgery;
- c. Money Laundering;
- d. Bribery;
- e. Embezzlement;
- f. Misappropriation;
- g. Theft;
- h. Overstatement of assets & income to conceal unauthorized transactions;
- i. Understatement of liabilities & expenses to conceal illegal transactions; or
- j. False and/or omitted disclosure, etc;
- k. Undeclared Conflict of interest;
- l. Circumvention of internal controls;
- m. Tender and other procurement irregularities;
- n. Misuse of assets;
- o. Other financial malpractice.

SASSETA encourages its employees and other stakeholders to report fraud and corruption; which is intended to achieve the following:

- a. To deter potential fraudsters and corrupt individuals by making all employees and other stakeholders aware that SASSETA is not a soft target, as well as encouraging the participation of employees in supporting, and making use of this facility;
- b. To raise the level of awareness to demonstrate that SASSETA seriousness about fraud and corruption;
- c. To detect incidents of fraud and corruption by encouraging whistle blowers to report incidents that they have witnessed;
- d. To assist SASSETA in managing the requirements of the Protected Disclosures Act by creating an additional channel through which whistle blowers can report irregularities that they have witnessed or that have come to their attention; and
- e. To further assist SASSETA in identifying areas of fraud and corruption risk in order that preventive and detective controls can be appropriately developed or improved.

Reasonable care shall be taken in dealing with cases of suspected fraud and/or corruption to:

- a. Avoid taking action based on unfounded allegations;
- b. Avoid premature notice to persons suspected of fraud or corruption;
- c. Ensure that information of suspected fraud or corruption is not disclosed to other people not involved in the investigation; and
- d. Ensure that the rights of the suspect are not violated.