

GUIDELINES AND RULES FOR AN ENVIRONMENT CONDUCIVE TO THE PREVENTION OF BRIBERY, FRAUD AND CORRUPTION, AND PROCEDURES ON WHISTLEBLOWING

Approved by UMC on 22 May 2024

1 Purpose

The purpose with these guidelines, rules, and procedures for the prevention of bribery, corruption and fraud, and on whistleblowing is to ensure the establishment of a management environment conducive to the realisation of policy statements included in paragraphs 3.8¹, 4.2.2.3² and 4.2.2.4³ of the NWU Policy on the Prevention of Bribery, Corruption and Fraud, and on Whistleblowing (approved by Council on 22 June 2023).

2 Objectives

- 2.1 At a principled level, the guidelines, rules, and procedures aim at establishing a management environment conducive to deterring and preventing bribery, corruption, and fraud aim to instil ethical conduct and ethical leadership in accordance with the NWU values, thus enhancing the university's brand reputation.
- 2.2 At a practical level, the guidelines, rules, and procedures provide a framework for the creation of an implementation plan accounting, amongst others, for the following matters in implementing this set of rules:
 - 2.2.1 Clarity on roles and responsibilities of all departments and functionaries involved in the implementation of these rules;
 - 2.2.2 Effective and efficient coordination amongst the departments, structures and functions;
 - 2.2.3 Adequate independence;
 - 2.2.4 Sufficient powers of investigation, monitoring, evaluation and recommendation to the relevant structures;
 - 2.2.5 Defined internal control system⁴;
 - 2.2.6 Reporting mechanisms (internal and external);
 - 2.2.7 Necessary protection mechanisms for whistleblowers; and
 - 2.2.8 Empowering NWU members to combat bribery, corruption and fraud through training opportunities and awareness raising.

¹ 3.8: To implement guidelines, rules and procedures aimed at the deterrence, prevention, reporting and reaction to instances of fraud and corruption.

² 4.2.2.3: To make rules and establish procedures and standards to ensure compliance to NWU policies and rules aimed at combatting bribery, fraud and corruption and to ensure the protection of persons who make a disclosure in accordance with the NWU Policy on the Prevention of Bribery, Corruption and Fraud, and on Whistleblowing.

³ 4.2.2.4: To draft guidelines and rules on whistleblowing that are aligned with relevant legislation and industry standards.

⁴ COSO 2013 definition: "a process effected by and entity's board, management and staff, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting and compliance" consisting of the following pillars: (i) control environment; (ii) risk assessment; (iii) control activities; (iv) information and communication; (v) monitoring activities.

3 Rules

3.1 Focal Points

The following set of rules is largely based on the outlay of the South African Anti-Corruption Strategy, 2020-2023⁵ and adapted to suit the NWU requirements.

The following focal points covered by this set of rules are identified:

1. The NWU's promotes and encourages an involved NWU community, guided by ethical leadership and integrity, and actively pursues transparency in respect of all university operations.
2. The NWU is committed to creating and maintaining an operational environment free from bribery, corruption and fraud.
3. The NWU enhances governance oversight and management accountability in all its activities.
4. The NWU is serious about the integrity, transparency and credibility of its procurement operations.
5. The NWU is aware of the areas that are most at risk or vulnerable to corrupt and unethical practices and has measures and controls in place to prevent, limit and detect unethical behaviour.
6. The NWU ensures independence in regard to the reporting and investigation of unethical behaviour and acts of bribery, corruption and fraud.

3.2 Rules for the implementation of the six focal points

3.2.1 **Focal point #1:** Promoting and encouraging an involved NWU community, guided by ethical leadership and integrity and transparency in all university operations.

Envisaged outcome	Implementation plan	Responsibility matrix
3.2.1.1 Rolled-out advocacy and awareness campaigns implemented annually across the NWU	<ul style="list-style-type: none"> Awareness campaigns. Improvement plans emanating from lessons learnt are implemented. 	<p><i>Responsible: Advocacy – UMC; Awareness session – Internal Audit, People and Culture (part of culture management plan)</i></p> <p><i>Accountable: Accountable: UMC / ARCC</i></p> <p><i>Supported by: All managers / heads of departments/schools</i></p> <p><i>Consulted: Consulted: Expertise inside and outside the university</i></p> <p><i>Informed: Informed: Managers and persons in financial/ procurement-related functions</i></p>

⁵ ISBN: 978-0-62092434-4. (URL: https://www.gov.za/sites/default/files/gcis_document/202105/national-anti-corruption-strategy-2020-2030.pdf) [Accessed: 2023.09.23]

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Envisaged outcome	Implementation plan	Responsibility matrix
3.2.1.2 Holding NWU members accountable	<ul style="list-style-type: none"> Consequence management is evident. 	<p><i>Responsible: Line managers in consultation with Employee Relations</i></p> <p><i>Accountable: People and Culture portfolio UMC</i></p> <p><i>Supported by: Protection Services Internal Audit</i></p> <p><i>Consulted: Behavioural Manual and relevant policies</i></p> <p><i>Informed: PCEE and Council</i></p>
3.2.1.3 Fully operational whistleblower line (internal and external)	<ul style="list-style-type: none"> Internal whistleblower line (Internal Audit). External hotline (external company). Protection of whistleblowers. 	<p><i>Responsible: Registrar and Internal Audit</i></p> <p><i>Accountable: UMC</i></p> <p><i>Supported by: Internal process ensuring proper record-keeping of issues/cases and tracking of investigation process</i></p> <p><i>Consulted: Relevant policies and applicable rules</i></p> <p><i>Informed: ARCC and Council</i></p>

3.2.2 Focal point #2: Commitment to creating and maintaining an operational environment free from bribery, corruption and fraud.

Envisaged outcome	Implementation plan	Responsibility matrix
3.2.2.1 Professional conduct enhanced through the performance-management process	<ul style="list-style-type: none"> Ethics KPI implemented in the performance-management process. Awareness and training sessions to ensure the creation and maintenance of an environment free from bribery, corruption and fraud. 	<p><i>Responsible: Line managers</i></p> <p><i>Accountable: Each employee, line managers and senior managers</i></p> <p><i>Supported by: Performance Management Policy and Performance Management System</i></p> <p><i>Consulted: UMC</i></p> <p><i>Informed: All employees</i></p>
3.2.2.2 Rigour in ensuring that the integrity of NWU members is enhanced	<ul style="list-style-type: none"> Background screening as part of the appointment process of employees. Focused training programmes on ethical and professional standards and the adherence to these. 	<p><i>Responsible: PC Practitioners and line managers</i></p> <p><i>Accountable: Senior Management</i></p> <p><i>Supported by: (i) Mandatory as part of the interview process (background screening); (ii) Formal standardised screening and reference checklists; (iii) Training and development; (iv) Performance Management dept for training registers and PDPs</i></p> <p><i>Consulted: External service providers</i></p>

	<ul style="list-style-type: none"> • Skills-development programme implemented. • PDP process. 	<i>Informed: Applicants, employees and PCEE and Council</i>
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Envisaged outcome	Implementation programme	Responsibility matrix
3.2.2.3 Full embracement of the NWU value set	<ul style="list-style-type: none"> • NWU values promoted and embraced. • NWU Code of Ethics promoted. 	<u>Responsible:</u> UMC, Senior Management, Line managers <u>Accountable:</u> Social and Ethics Committee, Council <u>Supported by:</u> APPs, People and Culture – train/awareness sessions <u>Consulted:</u> External companies, internal experts <u>Informed:</u> All employees – regular verbal and written communication

3.2.3 Focal point #3: Enhanced governance oversight and management accountability in all activities.

Envisaged outcome	Implementation plan	Responsibility matrix
3.2.3.1 Appropriate and effective financial and resource management is evident as part of the anti-fraud/corruption strategy	<ul style="list-style-type: none"> • Clear policy framework augmented with clear sets of rules, procedures and SOPs. • Internal control environment is well-defined. • Regular monitoring as part of quality enhancement project. 	<u>Responsible:</u> Council (appropriate policy environment); UMC (appropriate anti-fraud rules, procedures and guidelines); Process owners (implementation of controls); Financial Planning (budget) <u>Accountable:</u> Council and UMC <u>Supported by:</u> Quality enhancement done bmo regular review of quality manuals, IPEs, EPEs Budget process <u>Consulted:</u> Internal Audit, CAF, ARCC <u>Informed:</u> Employees and Council
3.2.3.2 Zero tolerance displayed in instances where non-adherence to policy, rules and guidelines is evident	<ul style="list-style-type: none"> • NWU Behavioural manual promoted through departmental discussions. • Encouraging members to report instances of observed non-compliance through whistleblowing and hotline. • Consequence management evident and communicated. 	<u>Responsible:</u> Line managers, employees, students <u>Accountable:</u> UMC <u>Supported by:</u> Employee relations and student-disciplinary processes <u>Consulted:</u> Relevant policies and rules, Behavioural Manual, Employee Relations and Internal Audit <u>Informed:</u> All employees, vendors and member of the public
3.2.3.3 Clarity on environments that are vulnerable/prone to unethical behaviour	<ul style="list-style-type: none"> • Trend analysis executed annually. • Focused training and awareness in regard to processes regarded as “vulnerable”. • Continuous audits executed to ensure strengthening of internal control environment. 	<u>Responsible:</u> Internal Audit, Risk and Compliance Department <u>Accountable:</u> UMC <u>Supported by:</u> (i) Quality manuals; (ii) Risk management processes; (iii) Continuous audit/monitoring process and dashboards <u>Consulted:</u> CAF <u>Informed:</u> Managers, SRC, Social and Ethics Committee, Council

Envisaged outcome	Implementation programme	Responsibility matrix
3.2.3.4 Ethical leadership enhanced	<ul style="list-style-type: none"> Ethics KPI implemented in the performance-management process. NWU Code of Ethics promoted. Relevant policies implemented.⁶ Ethical conduct promoted and rewarded. 	<u>Responsible:</u> Line managers, SRC and SCCs <u>Accountable:</u> UMC <u>Supported by:</u> Performance management process <u>Consulted:</u> People and Culture portfolio and Student Life portfolio <u>Informed:</u> Social and Ethics Committee, Council

3.2.4 Focal point #4: Integrity, transparency and credibility displayed in all procurement operations.

Envisaged outcome	Implementation plan	Responsibility matrix
3.2.4.1 Rigour ensured in all tender processes	<ul style="list-style-type: none"> Implementation of the 10 procurement principles. Clear and transparent process in regard to the consideration, evaluation, allocation and approvals of tenders. 	<u>Responsible:</u> Purchase and Payments department, <u>Accountable:</u> ExDir Finance and Facilities <u>Supported by:</u> Financial Policy and Procurement Guidelines that direct execution of implementation of tender processes <u>Consulted:</u> Tender Committee <u>Informed:</u> Council
3.2.4.2 Ensuring that procurement functionaries act with integrity in the procurement and supply-chain management functions	<ul style="list-style-type: none"> Performance-management process to guide the implementation of professionalism. Digitalisation of procurement process and easy access to data and information ensure aimed at ease-of use procurement services. 	<u>Responsible:</u> Purchase and Payments department, <u>Accountable:</u> ExDir Finance and Facilities <u>Supported by:</u> Financial Policy and Procurement Guidelines that direct execution of implementation of tender processes <u>Consulted:</u> Tender Committee <u>Informed:</u> Council

3.2.5 Focal point #5: Measures and controls in place to prevent, limit and detect unethical behaviour in risk areas.

Envisaged outcome	Implementation programme	Responsibility matrix
3.2.5.1 Well-defined internal control system is in place in regard to each of the risk areas	<ul style="list-style-type: none"> Clear and efficient internal controls are in place. Effective and efficient continuous audit monitoring process is in place, augmented with involved management oversight. 	<u>Responsible:</u> Business process owners <u>Accountable:</u> Line managers <u>Supported by:</u> Quality Manuals that are up to date, standardised and aligned application of the NWU Internal Control Framework <u>Consulted:</u> Quality Enhancement Department, Internal Audit <u>Informed:</u> ARCC, Council

⁶ Such as: Ethics Policy, Academic Integrity Policy, Conflict of Interest Policy, Financial Policy & Authorisation Schedule, SRC Constitution and its rules and procedures

⁷ See Annexure 1 for an outline of ethics as inculcated in procurement

Envisaged outcome	Implementation programme	Responsibility matrix
3.2.5.2 Fully operational whistleblower line (internal and external)	<ul style="list-style-type: none"> Internal whistleblower line (Internal Audit). External hotline (external company). Protection of whistleblowers. 	<p><u>Responsible:</u> Registrar and Internal Audit</p> <p><u>Accountable:</u> UMC</p> <p><u>Supported by:</u> Internal Audit and external hot-line provider ensuring proper process management⁸ and record-keeping of issues/cases and tracking of investigation process⁹</p> <p><u>Consulted:</u> Relevant policies and applicable rules</p> <p><u>Informed:</u> ARCC, SEC and Council</p>
3.2.5.3 Effective and efficient investigation processes implemented to conclude on instances of non-compliance	<ul style="list-style-type: none"> Clarity on the mandates, performance and roles of functions involved in countering bribery, corruption and fraud and unethical behaviour. Special investigations functions sufficiently resourced. Streamlined and effective implementation of the integrated and holistic investigation process. 	<p><u>Responsible:</u> Internal Audit; Student Judicial Services Special Investigation Unit; Employee Relations, Protection Services</p> <p><u>Accountable:</u> Registrar</p> <p><u>Supported by:</u> Academic Rules, Financial policies, Behavioural Manuals, Policies and legislation as relevant for investigations</p> <p><u>Consulted:</u> Relevant UMC members, Vice-Chancellor, Council Exco</p> <p><u>Informed:</u> ARCC, SEC, Council</p>
3.2.5.4 Public and institutional confidence and trust evident	<ul style="list-style-type: none"> Trust building with key stakeholders sharing the relevant practices and outcomes. Communication plan implementation. 	<p><u>Responsible:</u> UMC</p> <p><u>Accountable:</u> Council</p> <p><u>Supported by:</u> Trustworthy and transparent communication processes, Stakeholder-relation management, Integrated Annual Report process</p> <p><u>Consulted:</u> Expert advice; stakeholder communities</p> <p><u>Informed:</u> All key stakeholders</p>

3.2.6 Focal point #6: Independence ensured in regard to the reporting and investigating of unethical behaviour and the reporting and investigation of acts of bribery, corruption and fraud.

Envisaged outcome	Implementation plan	Responsibility matrix
3.2.6.1 Fully effective and efficient reporting and investigation structures ¹⁰	<ul style="list-style-type: none"> Clarity on the mandates, performance and roles of functions involved in investigating bribery, corruption and fraud and unethical behaviour. Special investigations functions sufficiently resourced. Streamlined and effective implementation of the integrated and holistic investigation process. 	<p><u>Responsible:</u> Internal Audit; Student Judicial Services Special Investigation Unit; Employee Relations, Protection Services</p> <p><u>Accountable:</u> Registrar</p> <p><u>Supported by:</u> Academic Rules, Financial policies, Behavioural Manuals, Policies and legislation as relevant for investigations</p> <p><u>Consulted:</u> Relevant UMC members, Vice-Chancellor, Council Exco</p> <p><u>Informed:</u> ARCC, SEC, Council</p>
3.2.6.2	<ul style="list-style-type: none"> Agreement on roles to be fulfilled by each party. Clarity on hand-overs and hand-offs. Agreement on standards to be achieved. 	<p><u>Responsible:</u> Business-process owners and line managers</p> <p><u>Accountable:</u> UMC</p> <p><u>Supported by:</u> Quality Manuals that are up to date, standardised and aligned application of the NWU Internal Control Framework</p>

⁸ See Annexure 2 for the measures implemented to protect whistleblowers

⁹ See Annexure 3 for the investigation process followed by Internal Audit

¹⁰ Link to internal investigation structure: <https://www.nwu.ac.za/request-conduct-special-investigation>

Clear and transparent RASCI ¹¹ system in place	<ul style="list-style-type: none"> Agreement on the systems and communication plans to be implemented. 	<u>Consulted:</u> UMC <u>Informed:</u> CAF, ARCC, SEC, Council
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3.3 NWU Whistleblowing/Hotline Management Systems

The following section is largely based on the following documents published by The Ethics Institute: (i) Whistleblowing Management Handbook, and (ii) The Whistleblowing Non-Retaliation Toolkit available online from the website of The Ethics Institute.

Envisaged outcome	Implementation plan	Responsibility matrix
3.3.1 Establishment of an overarching whistleblowing management system	<p>Ensure a full description of an integrated and holistic approach to whistleblowing, amongst others by:</p> <ol style="list-style-type: none"> 1.An appropriate directive governance process (NWU policies, rules and guidelines). 2.Clarity the multifunctionality of departments involved. 3.Clarity on roles and responsibilities of each department. 4.Rigorous process of assessing whistleblower reports (focus on completeness of info, credibility and extent of verification, the likelihood of potential impact of risk to organisation and stakeholders, risk analysis regarding priority, precautionary measures to be taken). 5.Clear and truthful communication and reporting. 6.Database containing evidence. 	<p><u>Responsible:</u> Registrar</p> <p><u>Accountable:</u> UMC</p> <p><u>Supported by:</u> Internal Audit, Student Judicial Services; Protection Services; Employee Relations</p> <p><u>Consulted:</u> External experts</p> <p><u>Informed:</u> Employees, student body, general public</p>
3.3.2 Receiving whistleblowing/hotline reports	<ol style="list-style-type: none"> 1.Provision is made for an internal and external line of reporting. 2.The line to be inclusive and not confined to acts of only bribery, corruption and fraud. 3.Reporting could be done confidentially (where the identity of the whistleblower/reporter is known) or anonymously (identity not known). 4.The reporting channels should formally interact/collaborate to make visible the reports. 	<p><u>Responsible:</u> Registrar</p> <p><u>Accountable:</u> UMC</p> <p><u>Supported by:</u> Internal and external whistleblowing channels</p> <p><u>Consulted:</u> Internal Audit and external experts</p> <p><u>Informed:</u> Vice-Chancellor, SEC, ARCC</p>
Envisaged outcome	Implementation plan	Responsibility matrix
3.3.3 Investigating whistleblowing/hotline reports	<ol style="list-style-type: none"> 1.The reporting channels should formally interact/collaborate to make visible the reports. 2.An internal nodal point/structure is to be delegated and made visible to receive reports and to ensure that reports are directed to the correct department/ functionary. 3.Principles undergirding investigations and to be included in reporting processes: <ol style="list-style-type: none"> 3.1 Proper understanding of the full scope of the investigation. 3.2 Documented planning process. 3.3 Deciding who to engage on what aspect of the investigation. 	<p><u>Responsible:</u> 1. For reporting: Special Investigation Unit, forensic firms (when appointed), Employee Relations, Student Judicial Services Department</p> <p>2. For acting as nodal point: Internal Audit and UMC member delegated for the function</p> <p><u>Accountable:</u> Vice-Chancellor</p> <p><u>Supported by:</u> Internal Audit, Legal Services Department</p> <p><u>Consulted:</u> Experts, policy owners, legislation, SAPS Investigation Unit</p>

¹¹ RASCI is a responsibility matrix indicating who is responsible, who is accountable, what support systems would be implemented, who would need to be consulted and who communicated to, and who must be informed.

	<p>3.4 Gathering information and evidence;</p> <p>3.5 Safeguarding the confidentiality of all relevant information and evidence.</p> <p>3.6 Arrive at conclusions and finalise report;</p> <p>3.7 Issue findings, including recommendations, remedial actions.</p>	<p><i>Informed: Relevant UMC members, ARCC, SAPS (for criminal offenses obligated by legislation)</i></p>
Envisaged outcome	Implementation plan	Responsibility matrix
<p>3.3.4 Database established, feedback to reporter and reports delivered to relevant structures</p>	<p>1.A database is established and maintained on cases reported, investigated and concluded and reported to the VC and ARCC</p> <p>2. Outcome of cases reported to Employee Relations for disciplinary action or SAPS if criminal and/or employee resigned before a disciplinary process.</p> <p>3.The following categories are covered:</p> <p>3.1 Accounting, auditing and finances (<i>financial misconduct, internal controls, expenses</i>)</p> <p>3.2 Business integrity (bribery, falsification, fraud, conflicts of interest, supplier/customer issues)</p> <p>3.3 HR, diversity and workplace respect (discrimination, harassment, victimisation, and other relevant matters)</p> <p>3.4 Environment, health and safety (OHS-related, substance abuse, environmental legislation non-compliance, assault)</p> <p>3.5 Misuse and misappropriation of university assets (employee theft, use of assets for personal gain, abuse of university time).</p> <p>3.6 When applicable, feedback to the complainant in accordance with the Protected Disclosures Act where confidential reports had been made.</p> <p>3.7 When reports are received via an external hotline, the service provider is to be provided with the outcome of the investigation.</p> <p>3.8 Internal Audit reports the outcome of cases to the ARCC</p>	<p><u>Responsible:</u></p> <p>1.Accounting, auditing and finance related – Special Investigation unit</p> <p>2.Business integrity – Special Investigation Unit</p> <p>3.HR, diversity and workplace respect – Employee Relations</p> <p>4.Environmental, OH&S – Experts, OH&S and Environmental Director</p> <p>5.Misuse of misappropriation of assets - Special Investigation Unit</p> <p>6.Student/Academic related – Student Judicial Services</p> <hr/> <p><u>Accountable:</u> UMC,</p> <hr/> <p><u>Supported by:</u> Support: Case registers (Internal Audit, Student Judicial Services, Employee Relation)</p> <hr/> <p><u>Consulted:</u> Line manager, Legal Services</p> <hr/> <p><u>Informed:</u> Relevant line manager; Reporter (when relevant) Employee Relations, Student Life UMC, ARCC and Council</p>

4 Code of Procurement and Conduct

Taking into account the conflict of interest policy every employee of the NWU involved in procurement, must adhere to the following rules of procurement ethics, and such employees are bound by it:

Integrity

- a. The procurement of goods, services and equipment must be executed with the highest standard of integrity in all business relationships with suppliers, both internally and externally. Any practices, however common in the business world, which might reasonably be deemed improper must be rejected.
- b. Confidential information received during the procurement process must be respected at all times.
- c. Under no circumstances may an employee engage in purchasing activities to exploit their position for personal gain.
- d. Any employee of the university involved in the procurement of goods, services and equipment on behalf of the university must disclose in advance any personal interest, which might impinge on, or might reasonably be deemed by others to impinge on the employee's impartiality in any matter relating to procurement.
- e. A signed written declaration indicating full current details of any personal or immediate family interest in any supplier or potential supplier must be furnished to the person responsible for authorising the purchase requisition or purchase order copied to the Director: Purchases and Payments.
- f. Employees involved in the procurement of goods, services and equipment on behalf of the university must refrain from accepting gifts and other personal favours of a material nature from any supplier.
- g. Any gift or other personal benefit accepted from a supplier must be declared in writing to the employee's line manager, and if such gift or benefit exceeds R500 in value, it must be recorded in the Gift Register for perusal by the auditors.
- h. Should an employee have any doubt regarding the circumstances or propriety of accepting a personal benefit from a supplier, it must be declined and the employee's line manager must be informed of the offer.
- i. Employees in general, but specifically employees in the Procurement Division, are required to provide their full cooperation in the elimination of fraud and corruption, and to be constantly aware of the possible existence thereof in their work environment.

5 Protection

- 5.1 A person making a disclosure under this set of rules is extended protection, provided that the disclosure is made –
- in good faith;
 - under the reasonable belief that the information supplied is indicative of maladministration or wrongdoing;
 - in accordance with the procedures prescribed under this policy; and
 - to the appropriate official or functionary of the university.
- 5.2 The university must treat all such disclosures with confidentiality and with sensitivity.
- 5.3 The identity of a person making a disclosure must, on such person's request be kept confidential.
- 5.4 In the event of confidentiality hindering or frustrating investigation of the alleged maladministration or wrongdoing, the person making the disclosure may be approached to agree to running the risk of exposure by providing contact details or making a formal statement to assist further investigation, or to withdraw the disclosure, provided that the presentation of such choice is not done in a manner that weakens the protection provided for in this policy.

6 Unfounded and malicious disclosures

- 6.1 Where a disclosure is made in good faith, but the reported allegations made therein cannot be confirmed in the subsequent investigation, the person making the disclosure may not be subjected to disciplinary or other occupational detriment.
- 6.2 Where a fictitious disclosure is found to have been made maliciously, the person making such disclosure is exposed to possible disciplinary and other legal action taken by the university.

Investigation process followed by Internal Audit

1. Upon receipt of a disclosure, the Director: Internal Audit must attend to the allegation as soon as is reasonably possible.
2. The merits of the disclosure must be tested firstly by determining its substance.
3. Where it is found that a *prima facie* case for further investigation exist, the matter must forthwith be investigated under the direction of the Director: Internal Audit.
4. Where the complaint is against or is in any way related to the activities of Internal Audit, the disclosure may be reported directly to the Chairperson of the Audit, Risk and Compliance Committee.
5. Should none of the above routes prove to be suitable, the complainant may approach the Director: Legal Services of the Vice-Chancellor's Office.
6. Where evidence of criminal activity is found, the Director: Internal Audit must register a criminal case with the South African Police Services, and the university must at all times ensure that any internal investigation does not hinder the SAPS investigations.
7. For the assessment of the merits of a disclosure, due consideration must be given to –
 - 7.1 the seriousness of the issues raised;
 - 7.2 the credibility of the person making the disclosure;
 - 7.3 the likelihood of independent confirmation of the allegation; and
 - 7.4 whether the disclosure relates to ordinary mistakes that can be rectified.
8. The following steps must be followed in an investigation:
 - 8.1 logging the disclosure and details thereof in a chronologically numbered register;
 - 8.2 determination by the Director: Internal Audit of the validity of the disclosure;
 - 8.3 if the disclosure relates to a mistake that can be rectified or an issue that is normally handled through other official channels of the university, the Director: Internal Audit must refer it to the relevant functionary or structure of the university.
 - 8.4 if the disclosure warrants a full investigation by Internal Audit, the Director: Internal Audit must initiate a special investigation to be undertaken and concluded as speedily as possible, without compromising the objectiveness and integrity of the investigation or the report;
 - 8.5 the drafting of a final special investigation report containing audit findings and recommendations, including, where appropriate, recommendations for disciplinary or other corrective actions to be taken;
 - 8.6 the distribution of the report to all relevant parties concerned as identified during the investigation;
 - 8.7 where the person who made the disclosure did not do so anonymously, communication of the progress or outcome of the investigation to such person will be provided on request; and
 - 8.8 report the progress of these investigations to the Audit, Risk and Compliance Committee (sub-committee of Council).