

# CAPRICORN TVET COLLEGE



## FRAUD AND CORRUPTION PREVENTION POLICY

**CAMPUSES:  
POLOKWANE  
SESHEGO  
SENVABARWANA  
RAMOKGOPA**

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## VISION OF CAPRICORN TVET COLLEGE



“A dynamic Technical Vocational Education and Training Institution of Excellence”

### MISSION STATEMENT OF CAPRICORN TVET COLLEGE

Capricorn College is to offer responsive, flexible and quality programmes that are accessible to all learners through formal learning, skills development and learnerships. This is achieved by adhering to policies and procedures, making use of committed human capital and employing appropriate physical and fiscal resources.

#### Values

- **Respect:** We treat others as we would like to be treated ourselves. Abusive or disrespectful treatment is not tolerated. We will strive for fairness and equity.
- **Integrity:** We are committed to transparency, honesty and sincerity.
- **Communication:** We are committed to effective communication. We believe information is meant to move and that information moves people.
- **Excellence:** We are satisfied with nothing less than the best quality in everything we do.

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# GOVERNANCE SERVICES

## FRAUD AND CORRUPTION PREVENTION POLICY

### 1. POLICY OBJECTIVES *(Declaration of Intent)*

#### 1.1 Introduction

- 1.1.1 The provisions of Section 38(1)(a)(i) of the Public Finance Management Act stipulates that the Accounting Officer / Authority is responsible for ensuring that the department, trading entity or constitutional Institution has and maintains effective, efficient and transparent systems of financial and risk management and internal control.
- 1.1.2 In the context of TVET Colleges, this is reinforced by Section 25 (1) of the CET (FETC) Act of 2006 (as amended) which requires Colleges to implement a risk management system no less effective than that prescribed to other state entities in the Public Finance and Management Act.
- 1.1.3 Furthermore, sections 3.2.1 and 27.2.1 of Treasury Regulations require that a risk assessment is conducted on a regular basis and a risk management strategy, which includes a fraud prevention plan, be used to direct internal audit effort. The strategy must be clearly communicated to all employees to ensure that risk management, including the College's approach to the prevention of fraud and corruption, is incorporated into the language and culture of the department or entity.

#### 1.2 Purpose and Objective

The purpose of this Policy is to articulate the College's philosophy towards the prevention and detection of Fraud and Corruption and to recommend a fraud identification and prevention plan as part of the overall approach to Risk Management.

### 2. TERMINOLOGY

For the purpose of this policy, unless the context indicates otherwise, the following definitions acronyms and abbreviations are set out for the terms indicated:

- 2.1 Accounting Officer** means the CEO and Principal of the College who is responsible and accountable for the overall management of Capricorn TVET College.
- 2.2 Act** means the Continuing Education and Training Act, 16 of 2006 (as amended).
- 2.3 Action Owner** – is the person named to ensure that action(s) agreed to be implemented in order to reduce Residual Risk are put in place within the agreed timeline.
- 2.4 Agent** - A Person who has received the power to act on behalf of the College or a third party, binding the College or other party as if he or she were the College or other party.
- 2.5 Audit Committee** – a body currently established in accordance with the College Charter and with responsibility for ensuring that the Council and the Accounting Officer meet their obligations regarding risk management.

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- 2.6 **Audit and Risk Management Committee** – the committee per 6.5, combined with the “Risk Management Committee” (6.23) in order to streamline the governance process until College charters have been standardised to give legitimacy to the combined committee.
- 2.7 **College** means Capricorn TVET College.
- 2.8 **Conflict of Interest** - a situation where someone is supposed to act one way but, intentionally or otherwise, has an opportunity to act in another way
- 2.9 **Council** is the Governing body of Capricorn TVET College as established in terms of CET (FET) Act 16 of 2006 as amended.
- 2.10 **Department (DHET)** – is the Department of Higher Education and Training.
- 2.11 **Employee** – is any official, employed by the College, Council, Province or Department, irrespective of rank, or whether full-time or part-time, or basis of remuneration, be it salaried (i.e. monthly) or on a weekly, hourly or daily basis.
- 2.12 **Executive Committee (EXCO)** - means a sub-committee established by the College Charter to assist the Accounting Officer with discharging his or her responsibilities under the Act;
- 2.13 **Foreign Public Official** - An *official* who is involved in *public* administration within the structure of a foreign state.
- 2.14 **Framework** - means the Risk Management Framework based on the requirements of the Public Sector Risk Management Framework guidelines issued by the National Treasury of the Republic of South Africa;
- 2.15 **Fraud and Corruption Prevention Plan** – a document created by the College in response to specific as well as generic Risks identified in the Risk Management process and from other sources and approved by Council to reduce the opportunities for Fraud and / or Corruption within the College environment.
- 2.16 **Internal Audit** - means an independent, objective assurance and consulting activity designed to add value and improve a College's operations. It helps a College accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of Risk Management, control, and governance processes;
- 2.17 **Judicial Official** - Any *officer* of the court; specifically, a *justice* for the peace, magistrate, or judge.
- 2.18 **King III** means: The King Code of Governance, 2009;
- 2.19 **Manager** – is any Employee who is responsible for the direction and supervision of one or more Employees;
- 2.20 **Other Official** means: an official of the College other than any Manager, the Accounting Officer and members of Council;
- 2.21 **Person** - An individual, agency, association, branch, corporation, estate, group, partnership, or other entity or organization having legal rights.

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- 2.22 Prevention of Fraud and Corruption Policy** - means this document, approved and adopted by Council, detailing the steps to be taken to prevent opportunities for fraud and corruption in functions within the College's control.
- 2.23 Private Interest** – exists when a Person has an interest in an enterprise, asset, project, course of action and the like that may possibly bring a benefit to that Person.
- 2.24 Public Official** - an *official* who is involved in *public* administration within the structure of an organ of the South African government.
- 2.25 Residual Risk** – is the remaining exposure after the mitigating effects of deliberate management intervention(s) to control such exposure (the risk remaining after Management has put in place measures to control the inherent risk).
- 2.26 Risk** – is an unwanted outcome, actual or potential, to the detriment of the College's service delivery and other performance objectives, caused by the presence of Risk Factors. Some Risk Factors also present in opportunities with upside potential, which Management must be aware of and be prepared to exploit. This definition of "Risk" also encompasses such opportunities.
- 2.27 Risk Factor** – is any threat or event which creates, or has the potential to create risk.
- 2.28 Risk Management** – is a systematic and formalised process to identify, assess, manage and monitor risks.
- 2.29 Risk Management Committee of Council** – is the body through which the Audit Committee, appointed by Council, drives and reviews the College's system of risk management. To streamline the governance process and for improved cost efficiency, the Risk Management Committee is effectively combined with the Audit Committee (6.4), under one chairperson until College charters have been revised to give effect to this structure.
- 2.30 Risk Owner** - is the person named to ensure that action(s) agreed to be implemented in order to reduce Residual Risk are put in place within the agreed timeline.
- 2.31 Risk Register** – a document that records identified Risks, their probabilities of occurring, the likely impact on the College, existing controls and recommended actions to mitigate the effects of such Risks.

### 3. ABBREVIATIONS:

- 3.1 AG** Auditor-General of South Africa
- 3.2 CEO** Chief Executive Officer or Principal of Capricorn TVET College
- 3.3 CET** Continuing Education and Training
- 3.4 DHET** Department of Higher Education and Training
- 3.5 FET** Further Education and Training
- 3.6 TVET** Technical and Vocational Education and Training
- 3.7 PFMA** Public Finance Management Act (Act No. 1 of 1999 as amended by Act No. 29 of 1999);

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#### 4. THE SCOPE OF APPLICATION

This policy applies to all Employees and via reference within the Students' Code of Conduct to all Students and, as far as allowed by law, to all other stakeholders in the College, including Council members, suppliers, other government and provincial departments and their employees.

#### 5. GOVERNING PRESCRIPTS (*Legislative Framework that Informs the Policy*)

Key principles contained in the following legislation were applied to develop this policy:

- 5.1 CET (FET) Act 16 of 2006 as amended.
- 5.2 Public Finance Management Act, 1999 (as amended) (PFMA);
- 5.3 National Treasury Regulations of March 2005;
- 5.4 National Treasury Public Sector Risk Framework, April 2010;
- 5.5 The King Code of Governance Principles (King IV);
- 5.6 Prevention and Combating of Corrupt Activities Act No 12 of 2004
- 5.7 Public Sector Integrity Management Framework; and
- 5.8 Code of Conduct for Public Servants in National and Provincial Departments (Chapter 2 of Public Service Regulations, 2001, as amended)

#### 6. GUIDING PRINCIPLES AND PROCEDURAL GUIDELINES

##### 6.1 FRAUD AND CORRUPTION - KEY RISKS FACING THE PUBLIC TVETC SECTOR

Fraud and Corruption includes but is not limited to the following:

- 6.1.1 Fraud - an unlawful and intentional representation by a party resulting in actual or potential prejudice to another party;
- 6.1.2 Corruption - directly or indirectly accepting or agreeing to accept any gratification from another Person or giving or agreeing to give any other Person any benefit or gratification in order to influence that Person directly or indirectly to exercise his, her or its powers, duties or legal obligations in a manner which is or amounts to an act which is or could be deemed to be:
  - 6.1.2.1 illegal, dishonest, unauthorised, incomplete, or biased;
  - 6.1.2.2 misuse or selling of information or material acquired;
  - 6.1.2.3 abuse of a position of authority;
  - 6.1.2.4 breach of trust;
  - 6.1.2.5 violation of legal duties or set of rules;
  - 6.1.2.6 achievement of an unjustified result; or
  - 6.1.2.7 any other unauthorised or improper inducement to do or not to do anything; and
  - 6.1.2.8 Non-compliance to delegated authority limits.

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6.1.3 Parties that may wittingly or otherwise be the beneficiaries or victims of a fraudulent or corrupt act, and who should take particular care to avoid same, could include but not be limited to:

- 6.1.3.1 Public Officials;
- 6.1.3.2 Foreign Public Officials;
- 6.1.3.3 Agents;
- 6.1.3.4 Judicial Officials;
- 6.1.3.5 Members of the National Prosecuting Authority;
- 6.1.3.6 College Employees;
- 6.1.3.7 Witnesses during certain legal proceedings;
- 6.1.3.8 Drafters of contracts and agreements;
- 6.1.3.9 Those involved in the preparation, adjudication and / or withdrawal of tenders;
- 6.1.3.10 Auctioneers; and
- 6.1.3.11 Organisers of and participants in sporting events, gambling and games of chance.

6.1.4 Actual or potential Conflicts of Interest and / or other questionable practices, may give rise to the appearance, if not actual, fraudulent or corrupt acts, e.g.:

- 6.1.4.1 Acquisition of Private Interests in contracts and / or agreements between the College or any entity controlled by the College and another Person;
- 6.1.4.2 Any Private Interest in a property or other investment in which the College has an interest;
- 6.1.4.3 Unacceptable conduct relating to witnesses, for example in a College or Departmental disciplinary hearing;
- 6.1.4.4 Intentional interference with, hindering or obstruction of an investigation of an offence, including a breach of any College policy;
- 6.1.4.5 Other offences relating to corrupt activities, viz:
  - a) Accessory to or after an offence;
  - b) Attempt, conspiracy and inducing another person to commit offence; and
  - c) Failure to report corrupt transactions;

## 6.2 IRREGULARITIES

Irregularities relating to the following may also fall under the broad definition of fraud or corruption as well as being in breach of certain criminal legislation:

6.2.1 Abuse by Employees, members of the public or other parties of College systems that have intentionally or inadvertently become prone to abuse, for example:

- 6.2.1.1 HR employment practices:
  - a) Inadequate vetting of employees;
  - b) Abuse of the system of overtime;
  - c) Ghost employees;
  - d) Irregular appointment of staff for undue benefits; and
  - e) Non-disclosure of outside interests that may cause a conflict of interest.

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#### 6.2.1.2 Procurement:

- a) Non-compliance to tender procedures;
- b) Procurement fraud, e.g. collusion between employees and suppliers;
- c) Fraudulent information submitted by suppliers when tendering for work;
- d) Suppliers invoicing for work not done;
- e) Service providers double invoicing;
- f) Contractor "fronting";
- g) Non-disclosure of a Conflict of Interest; and
- h) Favouritism by one party on favour of another during the procurement process.

#### 6.2.1.3 Financial and other systems and controls:

- a) Theft of blank cheques;
- b) Abuse of the system of travel claims;
- c) Fraudulent payment certificates submitted for payment;
- d) Theft, e.g. petty cash, etc.;
- e) Fraudulent cashing of cheques;
- f) Processing of fraudulent travel claims by Employees;
- g) Theft of assets;
- h) Abuse of assets;
- i) Deliberate destruction of property;
- j) Use of the College's resources and equipment for private gain; and
- k) Other issues: i.e. activities undertaken by employees of the College which may be against policies or fall below established ethical standards

In summary, Fraud and Corruption may be defined very widely. Ultimately the TVETC sector aspires to employ, and have business relationships with, only those individuals and entities that have high moral and ethical standards, can tell the difference between right and wrong and if, in doubt as to the legality or morality of a certain set of circumstances, and will raise the matter with the appropriately experienced or qualified superior Manager.

### 6.3 LIMITING OPPORTUNITIES FOR FRAUD AND CORRUPTION

6.3.1 Fraud and Corruption represent significant potential Risks to the College's assets, service delivery, efficiency and reputation. The College will not tolerate fraudulent or corrupt activities, whether originating from internal or external factors, and will vigorously pursue and prosecute, by all available legal means, any parties that involve the College in such practices or attempt to do so.

6.3.2 Fraud prevention is a process that is derived from, and is part of the College's Risk Management process. Said process is intended to identify all Risks and potential Risks to the College and

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then initiate the appropriate action(s) to mitigate the effect of such Risks. Such actions are designed, inter alia, to prevent, detect and deter fraud.

6.3.3 As part of the College Risk Management process, it is the responsibility of the Accounting Officer to ensure the adequacy and efficiency of the measures adopted to address the threat of Fraud and Corruption.

#### **6.4 FRAUD AND CORRUPTION PREVENTION PLAN**

If an actual or potential Risk recorded in the Risk Register relates to fraud or corruption, an action will have been recommended and allocated to a Risk Owner who will be obliged to ensure that the mitigating control is put in place by the agreed date. By utilising the data sort facility of the Risk Register, all risks and mitigating actions may be extracted, forming the basis of the Fraud and Corruption Prevention Plan.

#### **6.5 INTEGRATION WITH THE INTERNAL AUDIT PLAN**

6.5.1 The Risk-based Internal Audit Plan is developed from the Risk Register that includes Risks arising from opportunities to abuse the College through Fraud and Corruption.

6.5.2 Internal Audit will develop a plan in response to such threats, essentially confirming that the controls agreed to be put in place per the Risk Register are indeed in place and effective.

6.5.3 However, should Fraud or Corruption be encountered or suspected as a result of the implementation of the Internal Audit Plan, the Internal Audit Officials may develop and recommend certain extraordinary procedures such as:

6.5.3.1 Investigation procedures to ensure uniformity in the reporting and investigation of incidents of fraud and corruption

6.5.3.2 Initiating the reporting of suspicious acts;

6.5.3.3 Preliminary investigation of incidents reported

6.5.3.4 Involvement of other law enforcements agencies

6.5.3.5 Recommending changes to policies and procedures; and

6.5.3.6 Initiating action to recover losses

6.5.4 Further actions to be recommended to the Audit and Risk Management Committee may include a review of:

6.5.4.1 Recruitment policy;

6.5.4.2 Accounting and operational policies;

6.5.4.3 Fraud awareness training (indicators of fraud);

6.5.4.4 Dysfunctional environment assessment;

6.5.4.5 Fraud awareness audit;

6.5.4.6 Fraud risk assessment;

6.5.4.7 Automated alerts;

6.5.4.8 Code of ethics and conduct;

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6.5.4.9 Investigation policy / procedure; and

6.5.4.10 Fraud response plans.

## 6.6 ROLE PLAYERS

6.6.1 The College has taken the stance that management of the threat of fraud and corruption, like any other risk, is the responsibility of **everyone in the organisation**.

6.6.2 Whilst the **Accounting Officer** is accountable for the College's overall governance of fraud risk, by setting the tone at the top by promoting accountability, integrity and other factors that will create a positive control environment.

6.6.3 The Accounting Officer may, however, delegate the ownership and communication of Fraud and Corruption Risk Management to senior Managers, Employees and other Officials as described more fully in the Risk Management Policy and Risk Management Manual, of which this Policy is an integral part.

6.6.4 Risk management, and specifically Fraud and Corruption Risk management, should form part of the key performance areas of all Senior Managers.

## 6.7 HOW TO RAISE A CONCERN/ FINANCIAL MISCONDUCT/FRAUD INTERNALLY

### 6.7.1 Step One

If you have a concern about malpractice, you can raise it with your manager verbally or in writing.

### 6.7.2 Step Two

If you do not feel comfortable raising it with your manager for any reason or the malpractice involves your manager, you can contact:

The office of the Principal

Tel: 015 230 1800/ 015 880 0281 or email: [ceo@capricorncollege.edu.za](mailto:ceo@capricorncollege.edu.za)

### 6.7.3 Step 3

If you have exhausted these internal mechanisms or where you have substantial reason to believe that there would be a cover-up or that the evidence will be destroyed or that the matter might not be handled properly, you may raise the matter in good faith with the College Council.

## 6.8 HOW TO RAISE A CONCERN/ FINANCIAL MISCONDUCT/FRAUD EXTERNALLY

If all the available internal channels do not satisfy you, you can report the matter to:

**The Public Protector**

**Tel: 012 366 7020**

**Fax: 012 362 3473**

**OR**

**The Auditor General**

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**Tel: 012 426 8401/8409**

**Fax: 012 426 8257**

Provided you are acting in good faith and you have evidence to back up your concern.

## **6.9 REQUIREMENTS FOR A DISCLOSURE OF INFORMATION**

6.9.1 The employee must act in good faith.

6.9.2 The employee must reasonably believe that the information is substantially true.

6.9.3 In all the circumstances of the case, it must be reasonable to make a disclosure, taking into account:

6.9.3.1 The identity of the person to whom the disclosure is made;

6.9.3.2 The seriousness of the impropriety;

6.9.3.3 Whether the impropriety is continuing or is likely to occur in the future;

6.9.3.4 Whether the disclosure is made in breach of a duty of confidentiality of the employer towards another person;

6.9.4 The employee must not make the disclosure for personal gain, unless for a reward payable in terms of law.

## **6.10 RISK MANAGEMENT OVERSIGHT**

### **6.10.1 Council**

Council takes an interest in fraud risk management to the extent necessary to obtain comfort that properly established and functioning systems of Risk Management are in place to protect the College against significant fraud risks.

### **6.10.2 Audit and Risk Committee of Council**

The Audit and Risk Committee of Council is an independent committee responsible for oversight of the College's control, governance and Risk Management. The responsibilities of the Audit and Risk Committee with regard to fraud risk management are formally defined in its charter in as much that Fraud and Corruption are to be addressed in the same way as any other threat to the College's strategy, assets and reputation. The Audit and Risk Committee provides an independent and objective view of the College's fraud Risk Management effectiveness.

### **6.10.3 College Risk Management Committee**

In Colleges where The College Risk Management Committee has not been incorporated into the Audit and Risk Management Committee, the former will assist the Accounting Officer and Council to discharge their responsibilities for fraud risk management as part of the wider Risk Management portfolio.

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#### **6.10.4 Management**

Management is responsible for executing their responsibilities outlined in the fraud risk management strategy and for integrating risk management into the operational routines.

#### **6.10.5 Other Officials**

Other officials are responsible for integrating fraud risk management into their day-to-day activities. They must ensure that their delegated risk management responsibilities are executed and continuously report on progress.

### **6.11 RISK MANAGEMENT ASSURANCE PROVIDERS**

#### **6.11.1 Internal Audit**

The role of Internal Audit in fraud Risk Management is to provide an independent, objective assurance on the effectiveness of the College's system of fraud Risk Management. Internal Audit must evaluate the effectiveness of the entire system of fraud Risk Management and provide recommendations for improvement where necessary.

#### **6.11.2 External Audit**

The external auditor, whether the Auditor-General or an external service provider, reports on the effectiveness of fraud Risk Management as part of its overall assessment of compliance with policies and legislation.

## **7. REPORTING REQUIREMENTS**

Alleged fraud and corruption must be reported to the Accounting Officer who must ensure that an investigation is conducted into the matter and if confirmed, must ensure that a disciplinary hearing is held in accordance with the relevant prescripts and agreements regulating to the employment of employees in the College.

## **8. POLICY IMPLEMENTATION AND REVIEW**

### **8.1 Adoption of policy**

This policy is effective from the date on which it is adopted by Council.

### **8.2 Availability of Fraud and Corruption Prevention Policy**

A copy of this policy and other relevant documentation should be made available to all College staff and other Stakeholders.

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### 8.3 Revision of policy

- a) The policy will be reviewed by management every three years
- b) Any recommended changes by management to this policy should be presented to the Audit and Risk Committee of Council for recommendation and approval by the Council.
- c) The Audit and Risk Committee of Council must review the implementation and effectiveness of this policy annually and make recommendations to Council in respect of any improvements that may be deemed necessary to incorporate into the policy
- d) Recommended changes will be made in the form of an addendum to the policy.

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