



Whistleblowing Policy

[GEN010]

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Whistleblowing Policy

[GEN010]

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Acronyms

CPS	Campus Protection Services
HR	Human Resources
PDA	Protected Disclosures Act
RMEC	Risk Management Executive Committee
PRECCA	Prevention and Combatting of Corrupt Activities Act
UARC	University Audit and Risk Committee
UCT	University of Cape Town

1. Introduction

The University of Cape Town (UCT) intends to maintain a culture of integrity in all its work and dealings. As a large and complex institution that engages and deploys significant resources, unlawful and irregular activity can cause significant harm to the University. This means that the risk of unethical activity to UCT resources and to its reputation must be a cause for ongoing vigilance. More specifically, potential and actual wrongdoing needs to be promptly identified in order for any arising loss to be minimised, and that measures to deter recurrence can be instituted. This requires that all stakeholders are aware of and able to discharge their duty to bring any suspicions and knowledge of unethical activity to the attention of the University.

Accordingly, UCT has established and maintains channels for the reporting of wrongdoing by all stakeholders, both internal and external. As an employer, the University is committed to enabling its staff and contractors to fulfil their legal obligation to report suspicions or knowledge of fraud, corruption or other malpractice within UCT without fear of retaliation. The effective deterrence, detection and remediation of wrongdoing at UCT is the overriding objective of this Policy. Its implementation plays a key role in ensuring that the University fulfils its obligations in terms of the regulatory framework within which it operates, and in terms of its duties to the communities and society that it serves.

2. Objectives

The objectives of this Policy are to:

- encourage employees to report in good faith suspected unethical, unlawful, dishonest or improper behaviour as soon as it becomes known to them;
- enable the detection and deterrence of wrongdoing involving or affecting UCT, with reference to the University's Fraud and Corruption Prevention Policy;
- describe the channels available by which stakeholders should fulfil their obligation to report suspicions or knowledge of such unethical, unlawful, dishonest or improper activity;
- clearly distinguish matters that should be the subject of whistleblowing reports and matters that should be handled through other existing mechanisms in place at the University;
- set out the criteria that should apply to all reports made in terms of this Policy;

- promote the establishment and maintenance of a culture in which those with concerns can report these with confidence, and in which staff members can do so without fear of adverse occupational impact;
- establish confidence in the process whereby whistleblowing reports are received and handled effectively;
- reassure employees that when unethical or unlawful incidences are reported in good faith, the necessary protection will be granted; and.
- achieve compliance with the provisions of the Protected Disclosures Act (PDA) No 26 of 2000 as amended.

3. Scope

This policy provides for the responsible reporting of unethical and irregular activities involving or affecting UCT by all stakeholders, and for the protection of staff, students and workers who make disclosures of wrongdoing from associated adverse impact.

3.1 The provisions relating to the reporting channels and the requirements of responsible reporting of wrongdoing affecting or involving UCT apply to the following:

- Current and former employee, including joint staff on Western Cape Government or National Health Laboratory Service conditions of service;
- Members of the UCT Council and its Committees;
- Anyone employed as or by contractors, consultants, agents or temporary employment services in the service of UCT; and
- Any other party with an interest in or obligation to lawful and ethical conduct at UCT.

3.2 The provisions prohibiting occupational detriment in retaliation for the making of a protected disclosure regarding irregularities at UCT apply to:

- Staff and former staff of UCT;
- Members of the UCT Council and its Committees; and
- Staff where a joint and several liability exists between UCT and another employer, for example a joint venture, temporary employment service, contractor, consultant.

Wherever the terms 'staff' or 'employee' is used in this Policy it will mean both of the above categories of staff.

‘Employee/staff’ means any person, excluding an independent contractor, who works or worked for UCT, or jointly for UCT and another employer, and who receives or received, or is entitled to receive, any remuneration; and any other person who in any manner assists or assisted in carrying on or conducting or conducted the business of UCT.

“Worker” refers to any person who works or worked on or for UCT; or any person who in any manner assists or assisted in carrying on or conducting or conducted the business of UCT as an independent contractor, consultant, agent; or any person who renders services to UCT while being employed by a temporary employment service.

- 3.3 All who hold positions of a leadership, managerial or advisory nature at UCT is required to make a positive contribution to the creation of a climate environment that is conducive to the reporting of wrongdoing without fear of retaliation.

4. Exclusions from this Policy

Certain matters need to be handled by the responsible University services:

- 4.1 The maintenance of effective employer-staff relationships requires that routine queries, complaints, grievances and disputes relating to conditions of service are handled in terms of the applicable UCT Human Resources Management policies, and through the dispute procedures provided for in the relevant employment legislation.
- 4.2 Dedicated reporting mechanisms exist and should be utilised in respect of the reporting of rape, sexual assault, sexual harassment, harassment, and all forms of discrimination, which are to be directed to the [Office of Inclusivity and Change](#).

The whistleblowing mechanisms provided for in this Policy should not be used as alternative or additional avenues for the reporting of these matters or an escalation or appeal mechanism.

5. What to Report

While the scope of matters that should be reported in terms of this Policy extends to a wide range of unethical activity, the PDA does not apply to every report of wrongdoing involving or affecting UCT. It specifies that reports may be deemed to be protected disclosures if they relate to:

- A potential or actual criminal offence;
- A failure to comply with a legal obligation;
- The endangerment of the health and safety of a person or the environment;
- Unfair discrimination in terms of Chapter II of the Employment Equity Act (Act No 55 of 1998) or the Promotion of Equality and Prevention of Unfair Discrimination Act (Act 4 of 2000);
- An actual or likely miscarriage of justice (e.g., wrongful conviction); and
- The deliberate concealment of any of the above.

The reporting channels provided for in this Policy are furthermore intended for use when making disclosures of any misuse of the University's assets, the deliberate flouting of its policies and procedures, and any unethical activity as envisaged in terms of the UCT Fraud and Corruption Prevention Policy. **Examples of such unethical activity are listed in Annexure A.**

6. Responsibilities

The success of the whistleblowing hotline is dependent on all key stakeholders, including whistleblowers, fulfilling their respective roles and responsibilities.

6.1 The obligation to report in good faith

Any person making a report in terms of this Policy is obliged to do so in good faith, and not for financial gain. For a report to be made in good faith, its contents must be true or reasonably believed to be true by the whistleblower. The implications and consequences of false reporting with the intention to do harm are set out in Section 12 of this Policy.

6.2 Timely reporting

The longer it takes for wrongdoing to come to the attention of the appropriate officials at the University, the harder it can be to investigate and the greater the loss and harm suffered. For these reasons, those with suspicions or knowledge of wrongdoing should report such information or concerns as soon as possible. Withholding information despite knowing harm is being done can have a detrimental impact on the trust relationship between UCT and those in possession of the knowledge or suspicions.

7. Reporting Procedures

The University recognises that the circumstances under which a whistleblower will be comfortable making a report can vary and accordingly provides different avenues and tools by which reports can be made. For example:

- Open reports may be made internally by those who do not require confidentiality.
- Confidential reports may be made internally with the understanding that knowledge of the whistleblower's identity will be restricted to the smallest necessary number of officials.
- Confidential and anonymous reports can be made via the independent, specialist whistleblowing hotline provider contracted to UCT.

7.1 Internal reporting avenue

Any concerns or disclosures shall preferably first be made to the line manager or responsible University official, or their superior, unless the whistleblower is for some reason not comfortable taking this reporting route. As an alternative, a report can be made directly to the UCT Risk, Compliance and Relationship Management Director or the Internal Audit Director. The advantage of internal reporting is that it facilitates effective communication between university officials and the whistleblower, and this in turn enables the efficient and effective investigation and resolution of matters.

In making a report internally, a whistleblower may request that their identity remain confidential amongst only those with a legitimate need for the information. In this case, the whistleblower must equally make every effort to ensure that they do not themselves cause their identity to become common knowledge.

7.2 External reporting avenue

Should a person contemplating making a whistleblowing report consider the internal channels to be compromised or non-responsive, or should they wish to make a report anonymously, they should utilise the whistleblowing hotline service only after a reasonable period has elapsed.

UCT provides staff and other stakeholders with access to an external and independent whistleblowing hotline service through which reports of irregularities can be made in confidence and anonymously. This service is currently provided by Whistle Blowers (Pty)

Ltd. The Whistle Blowers hotline service is available 24 hours a day, 365 days a year, and whistleblowers can make their report in all the official languages of South Africa.

7.3 External reporting tools

Whistleblowers can choose to make their report to the independent whistleblowing hotline by telephone, via a reporting app, by completing an online form, by using a WhatsApp chatbot or by email, fax and post. Each of these facilities is described below.

How to report via telephone

While reports by any of these channels are welcomed, reports made by telephone have the benefit of being received by whistleblowing hotline information agents who are trained to support callers through the process of making disclosures.

The successful investigation of a matter depends upon the provision of all relevant details, and these are most effectively elicited during the two-way communication between the whistleblower and the information agent.

Calls should be made to 0800 650 000, which is toll-free from landlines. Alternatively, an SMS can be sent to 33490 and a whistleblowing hotline information agent will call back.

How to report via online form or reporting app

Reports made via the online form or reporting app follow a structured approach that also assist the whistleblower to make a detailed report.

Download the Whistle Blowers Hotline Reporting App to make a report or make an online report via the website at <https://www.whistleblowing.co.za/>.

The app is available for both Android and Apple smartphones. Both the online form and the app provide the opportunity of uploading any evidence that the whistleblower wishes to provide.

How to report via chatbot

A report can be made via a WhatsApp chatbot system.

Chats can be initiated using the following number: **WhatsApp number: 031 308 4664**

How to report via email, fax or post

Written reports can be submitted by:

- email to uct@whistleblowing.co.za; or
- fax to 0800 212 689; or
- post: Freepost KZN 665, Musgrave, 4062 or PO Box 51006, Musgrave, South Africa, 4062.

When making a report by email, fax or post, the whistleblower should provide the following information, as applicable: The Faculty/Department/Division affected or involved in the matter, the nature of the matter, when it took place or if it is ongoing, the duration and frequency of incidents, who is involved and who else knows about it. Any available evidence in support of a report should be submitted with your email, fax or letter. Any person who wants to make a disclosure but who needs guidance on doing so can seek this from the Risk Office or from another senior official who may engage with the Risk Office on their behalf.

In accordance with and subject to the requirement of the PDA, disclosures may also be protected if made to a legal adviser for purposes of taking legal advice an employer, a national or provincial minister, certain regulatory bodies.

In terms of Section 34 of the Prevention and Combatting of Corrupt Activities Act (PRECCA) any person who holds a position of authority and who knows or ought reasonably to have known or suspected that any other person has committed an offence under the PRECCA (corruption, theft, fraud, extortion, forgery or uttering a forged document involving an amount of R100 000 or more), must report such knowledge or suspicion or cause such knowledge or suspicion to be reported to a police official in the Directorate for Priority Crime Investigation . Any person who fails to comply with this duty to report is guilty of an offence.

8. Response Handling

The following provisions relate to the receipt and handling of reports.

8.1 Confidentiality

Anyone who receives a report on a matter that may constitute a protected disclosure should handle the information in a confidential manner. Limiting the sharing of information about a disclosure to only those with a legitimate need is necessary if the University is to fulfil its obligations in terms of the PDA and this Policy.

8.2 Prohibition of retaliation or cover-up

Anyone who receives such a report or who becomes aware that a whistleblowing report has been made must ensure that they in no way engage in a manner that could be experienced by the whistleblower and others as retaliatory or a cover-up. At no stage should the impression be given that whistleblowers at UCT will suffer retaliation including intimidation or harassment for exercising their rights and obligations in terms of this Policy. Such retaliatory behaviour is addressed in more detail in Section 10.

8.3 Escalation Obligation

Any University official who receives a report on a matter that may constitute a protected disclosure should escalate the report for the attention of the Risk Office, in order that an approach to its management that complies with the provisions of the PDA and this Policy can be agreed.

8.4 Report Recipients

Any open report made via internal channels should be directed for the attention of the Risk, Compliance and Relationship Management Director and the Internal Audit Director, who will escalate these to the Registrar. Similarly, all reports received by the independent whistleblowing hotline will be directed to these officials.

No report should be directed to one of these recipients if they are implicated in the matter. Accordingly, if the Registrar or one of the Directors are implicated in a report, the report should be directed to the Vice-Chancellor. In a case where the Vice-Chancellor is implicated, the report must be directed to the Chair of Council. If a matter involves the Chair of Council, the report must be directed to the Chair of the Audit and Risk Committee.

8.5 Determination of action required

The content of all reports will be considered, and the appropriate course of action assessed, on a case-by-case basis. This assessment will be undertaken with reference to best practice guidelines that will be maintained by the Registrar. Some reports may be resolved by agreed action without the need for formal investigation. If urgent action is required, this will be taken before any investigation is conducted.

The Risk, Compliance and Relationship Management Director and the Internal Audit Director may be directed to gather any available corroborating information in order that an appropriate

way forward can be agreed. Where a formal investigation is considered necessary, the matters raised will be:

- investigated using appropriate internal resources; and/or
- investigated with the support of an independent investigation service or specialist external provider.

The nature and duration of the investigation will depend on the matters raised, the circumstances prevailing, and the clarity of the information provided. The investigation will be handled in a confidential manner and will not be disclosed to or discussed with any persons other than those with a legitimate right to such information.

While each investigation will be appropriate to the nature of the report, all investigations will be undertaken in keeping with best practice principles for the handling of whistleblowing reports and the undertaking of workplace investigations. Upon conclusion of an investigation, and if indicated, action against any individual/s will be undertaken according to the applicable UCT disciplinary policy.

9. Communication with and feedback to Whistleblowers

The PDA obliges the employer to provide a whistleblower with assurance that their report has been received and is being attended to and provides set timeframes for the fulfilment of this obligation. In support of these requirements the following provisions will apply:

9.1 Where a report is received that constitutes a protected disclosure, and where the whistleblower makes their identity and contact details known, they will be communicated with as follows:

- A written acknowledgement of report receipt will be issued as soon as possible, and in no more than 21 working days;
- In this letter, the whistleblower will be advised whether an investigation is to take place, and if not, why not;
- If it is deemed appropriate to refer the report to another authority, that authority will have 21 working days in which to advise whether an investigation will take place;
- Once any investigation has been concluded, the whistleblower will be advised regarding its outcome and any arising action; and
- In the event of a protracted or complex investigation process, interim feedback will be provided at no more than two-monthly intervals. Where an investigation has not

be concluded within six months of the report receipt, the whistleblower will be advised of the anticipated timeline for its conclusion.

9.2 Where a report is received that has been made via the whistleblowing hotline, the following provisions will apply:

- If the whistleblower chooses to remain anonymous, the University is not able to acknowledge receipt via direct communication with the whistleblower. Nevertheless, in such a circumstance, the whistleblowing hotline operator will convey the provided information to the designated UCT report recipients, immediately in the case of an irregularity in progress that presents imminent risk, and otherwise within no more than 24 hours.
- If the whistleblower chooses to withhold their identity from UCT but stays in contact with the hotline operator, the operator can play an intermediary role that enables further communication between the parties while continuing to protect the whistleblower's identity. For example, a whistleblower may wish to add information to their original report, and the University may wish to request additional information from or provide feedback to the whistleblower.

9.3 A whistleblower who wishes to confirm receipt of their report or who seeks feedback on the status of their report should request this from the Registrar in the case of open reports, and via the whistleblowing hotline operator in the case of reports made via its channels.

9.4 As provided for in the Act, details may be withheld from the feedback provided to a whistleblower where this detail could compromise the further investigation and remediation of associated irregularities.

10. Prohibition of threatened or Actual Occupational Detriment

The PDA requires that employees be able to make such disclosures without fear of being adversely affected in terms of their employment, profession, position, related opportunities or work security.

A climate that is supportive of the role, rights and responsibilities of whistleblowers needs to be established and maintained throughout the University. The University leadership has an obligation and responsibility to contribute to the creation of such a culture. This includes refraining from any communication that could deter the willingness of staff to report wrongdoing, or that brings the integrity of the University's whistleblowing management into question.

10.1 Action constituting occupational detriment in terms of the Act

The threat or carrying out of any of the following actions as a consequence for making a protected disclosure in good faith is prohibited:

- Disciplinary action
- Dismissal, suspension, demotion, harassment, or intimidation
- Transfer of an employee against their will
- Refusal of transfer or promotion
- Disadvantageous alteration of a term or condition of employment
- Refusal of or provision of an adverse reference
- Denial of appointment to any employment, profession, or office
- Being otherwise adversely affected in respect of their employment, profession or office, including employment opportunities, work security and the retention or acquisition of contracts to perform work or render services.

Civil claims for an alleged breach of a duty of confidentiality arising from the disclosure of a likely or actual criminal offence, a substantial contravention, or the failure to comply with the law.

10.2 Other actions that constitute adverse impact

It is recognised that a range of implied or explicit retaliatory threats and actions exist beyond the above list.

A member of staff contemplating making a protected disclosure needs to be able to do so without fear that their action will be responded to in a punitive manner.

Any action designed to intimidate a whistleblower who has acted in good faith not only subjects them to an adverse workplace experience but can have the effect of deterring others from exercising their obligations in terms of the PDA and this Policy.

10.3 Prohibition on threatened or actual adverse impact for participating in investigations

In the process of investigating a whistleblowing report the University will need to seek information. Just as threatened or actual retaliation for making a protected disclosure is prohibited, so too is any action that aims to deter others from co-operating with such an investigation.

10.4 Reporting of threatened or actual adverse impact

Any person who wishes to or who has made a whistleblowing report or who is required to co-operate with an investigation and who has reason to believe that they will or are experiencing retaliation for doing so should report this immediately using the internal reporting or whistleblowing hotline channels provided for in Section 7 of this Policy.

11. Accountability of whistleblowers for own Misconduct or Poor Performance

The PDA does not protect employees who attempt to use its provisions to avoid disciplinary action arising from their own irregular conduct or poor performance, or to avoid civil or criminal action. Where a member of staff makes a report of wrongdoing, neither the Act nor this Policy protects them from any disciplinary action that may be necessary where they are found to have played a role in the irregular activities concerned.

While disciplinary action should not be taken against a staff member on the grounds that they have made a protected disclosure, a person making a whistleblowing report remains accountable for their conduct and performance and cannot claim occupational detriment in terms of the Act where such action is otherwise warranted.

12. False Reporting

Where false information is knowingly or recklessly provided, the party who has made these claims has no rights under the PDA or this Policy and will be subject to:

- Disciplinary action in the case of a staff member or student or their representative.
- In the case of third parties, for example a supplier, any appropriate action allowed in law.

In terms of the Act, employees making false reports, or reports that they ought to have known to be false, may be prosecuted and will on conviction be liable for a fine and/or imprisonment for up to two years where their intention was to cause harm and harm was caused.

13. Governance

The importance accorded by the University Council to this Policy and its implementation gives rise to the following governance responsibilities:

- 13.1 The University Audit and Risk Committee (UARC) is responsible for ensuring that the Whistleblowing Policy is effectively implemented and that all whistleblowing reports received are appropriately managed. The UARC receives reports regarding the number

and nature of whistleblowing reports received, enabling it to fulfil this oversight role. In response to this information, the UARC may direct amendments to the University's Risk Management Policy and processes. Council (on the advice of the UARC and management) is responsible for ensuring that adequate resources are made available for the effective management and investigation of whistleblowing reports.

- 13.2 The Risk Management Executive Committee (RMEC) is regularly advised of the number and nature of whistleblowing reports received. In addition to reflecting on lessons learnt, the RMEC recommends actions to reduce risks that have been revealed. Based on its review of whistleblowing reports, the RMEC may also make recommendations to the UARC regarding the University's Risk Management Policy and processes.
- 13.3 The outcome of all investigations into whistleblowing reports are communicated to the Vice-Chancellor.
- 13.4 The Risk Office is responsible for ensuring that all whistleblowing reports received are entered into a report management system that enables the effective tracking of response handling and reporting. The documentation system also provides for the protection of data.
- 13.5 The nature and outcome of investigations into whistleblowing reports will periodically be made available on the UCT website on an anonymized basis.
- 13.6 The Whistleblowing Policy will be reviewed and revised as needed, ordinarily every three years.

14. Policy Awareness

In order for the objectives of this Policy to be achieved and sustained, it will be supported by an internal awareness programme. Details of the reporting channels will be accessible by all stakeholders.

15. Non-Compliance with this Policy

UCT views any non-compliance with this Policy and its obligation in terms of legislation in a serious light and any deliberate violation of the Policy will be dealt with in terms of UCT disciplinary process.

16. Responsible Officer

The Risk, Compliance and Relationship Management Director should be contacted with queries and comments regarding this Policy. Email: riskoffice@uct.ac.za

17. Related Policies, Guidelines and Practices

The Policy supports and is supported by the following University policies and guidelines:

- [UCT Statement of Values](#)
- Risk Management Policy [[GEN007](#)]
- Fraud and Corruption Prevention Policy and Plan [[GEN005](#)]
- [HR policies and conditions of service](#) - including disciplinary processes
- [University Student Disciplinary Tribunal procedures and guidelines](#)
- [Finance policies, guidelines, and practice notes](#)
- [ICTS policies and guidelines](#)
- [Research Integrity policies](#)
- [Policy on Conflict of Interests](#)
- [Policy on gifts and hospitality](#)

18. References

The following references were used in the development of the Policy:

- Protected Disclosures Act (Act 26 of 2000) as amended by the Protected Disclosures Amendment Act (Act No 5 of 2017);
- Chapter II of the Employment Equity Act (Act No 55 of 1998);
- The Promotion of Equality and Prevention of Unfair Discrimination Act (Act No 4 of 2000), and
- The Prevention and Combatting of Corrupt Activities Act (Act 12 of 2004)

Annexure A: Examples of Fraud and Corruption Risks

The content of this Annexure replicates the content of Annexure B of the UCT Fraud and Corruption Prevention Policy and is a comprehensive but not an exhaustive list of the fraud and corruption risks that can be faced by institutions of Higher Education. The fraud and corruption risks listed in this catalogue are divided into those that face all organisations (general risks), and those that are specific to the Higher Education sector (sector-specific risks).

1. General Fraud and Corruption risks

In this section, key processes that may be vulnerable to fraud and corruption risk are identified, together with examples of fraudulent or corrupt activity.

Procurement of goods and services

Examples of fraud and corruption risks in the procurement of goods and services include:

- Provision of fraudulent information by potential and existing vendors in support of their selection;
- Collusion by potential vendors with a view to securing a higher price for their services than would otherwise be achievable;
- Collusion between potential and existing vendors and University staff resulting in an improper advantage to one vendor over others;
- Irregular tender processes that unfairly favour one vendor over others;
- Fraudulent and overstated invoicing by suppliers; and
- Failure to deliver on goods and services in line with service level agreements.

Appointment of staff, conditions of employment and employee benefits

Examples of fraud and corruption risks arising in the appointment of staff include:

- The abuse of a position of influence to achieve the unfair favouritism of one candidate over others, such as in cases of nepotism and cronyism.
- The demand for bribes from candidates for employment by those involved in the recruitment process.
- The use of jobs as bribes to secure the good favour of influential parties, such as politicians and donors.
- The provision of false information and fraudulent certificates by candidates for employment.

Examples of fraud and corruption associated with conditions of employment and employee benefits include:

- The submission of false medical certificates;
- Deliberate failure to submit leave applications resulting in inflated leave availability;
- The submission of fraudulent vaccination certificates;
- Timekeeping and attendance fraud including absence without leave and abuse of flexitime working arrangements;
- Failure to declare and receive authorisation for private work;
- Failure to declare potential conflicts of interests and to manage conflicts in the best interests of UCT;
- Fraudulent expense and reimbursement claims including inflated claim;
- Fraudulent use of the Pcard; and
- Abuse of the system of general claims or claims for services rendered.

Handling of equipment, assets and resources

Examples of fraud and corruption in relation to equipment, assets and resources include:

- Unauthorised use of university equipment, assets and resources;
- Abuse of PCards and fuel cards;
- Loading of unauthorized software onto university-issued devices;
- Misappropriation of University equipment and assets; and
- Intentional damage to property, substandard or unnecessary repairs, for example by contractors 'creating' additional work.

Approval processes

Examples of fraud and corruption associated with approval processes include:

- Self-approval of expenditure, whether through the general claims or procurement process, without appropriate authority;
- Non-compliance with delegated limits of authority;
- Fraudulent use of digital and electronic signatures; and
- Deliberate, material non-compliance with policies and procedures.

Cyber crime

Examples of fraud and corruption related to cyber incidents include:

- Inappropriate use of someone else's password;

- Non-compliance with the policies regarding the disclosure and safe keeping of passwords;
- Provision of information to cyber criminals;
- Cyberextortion; and
- Identity theft.

Accounting

Examples of fraud and corruption associated with approval processes include:

- Payroll fraud including the creation and payment of ghost employees;
- Unauthorised opening of accounts in the name of the University;
- Failing to record all income in the accounting system;
- Misrepresentation of the nature of expenses in budget reporting and financial statements;
- Mismanagement of long-term investments;
- Mismanagement of monies in suspense or dormant accounts;
- Fraudulent raising of funds by students/employees; and
- Fraudulent reallocation of funds.

2. Fraud and Corruption risks in Higher Education

In this section, key processes associated with the delivery of Higher Education and research that have been identified as vulnerable to fraud and corruption risk are identified, together with examples:

Academic fraud and corruption

Examples of academic fraud and corruption include:

- Plagiarism by students in assignments and dissertations;
- Essay and dissertation mills and ghost-writing;
- Exam taker impersonation;
- Test bank hacking;
- Use of unauthorized material during exams;
- Exam leakages;
- Collusion between students and lecturers;
- Bribe-influenced alteration of marks;
- Sextortion;

- Manipulation of pass rates through the fraudulent alteration of student marks;
- Forgery of University certificates;
- Research data invention, falsification, and inappropriate manipulation;
- Misappropriation of research data;
- Author misconduct including unjustifiable repeat and redundant publications;
- Fake/predatory journals and peer reviews;
- Plagiarism and copying; and
- Misrepresentation of authorship.

Administrative fraud and corruption

Fraud and corruption can occur in the administration functions of Higher Education institutions, including in:

- Acquiring and maintaining accreditation and licensing;
- Student recruitment, selection, admissions, and promotions;
- Student financial aid misrepresentation of household income;
- Accommodation management;
- Abuse of research grants and operational funds; and
- Abuse or mismanagement of development funds from donors and funders.

Fraud and Corruption relating to Patrons and Politics

Fraud and corruption can arise within student politics, in the relationship between the University and individual staff in relation to donors and other patrons, and in the relationship with politicians, and political parties, for example:

- Awarding unearned qualifications to politicians, donors, their families, and associates.
- Creating meaningless qualifications and certificates as inducements for donations.
- Diversion of higher education budgets for illegitimate gain by politicians.
- Inappropriate political or donor interference in appointments.

This catalogue of fraud and corruption risks is not exhaustive, and all people with responsibilities in respect of the UCT Fraud and Corruption Prevention Policy should be vigilant for other risks. Opportunities for fraud and corruption change over time, as do the methods and schemes used in the attainment of illegitimate gain. This Annexure should be reviewed and updated periodically.