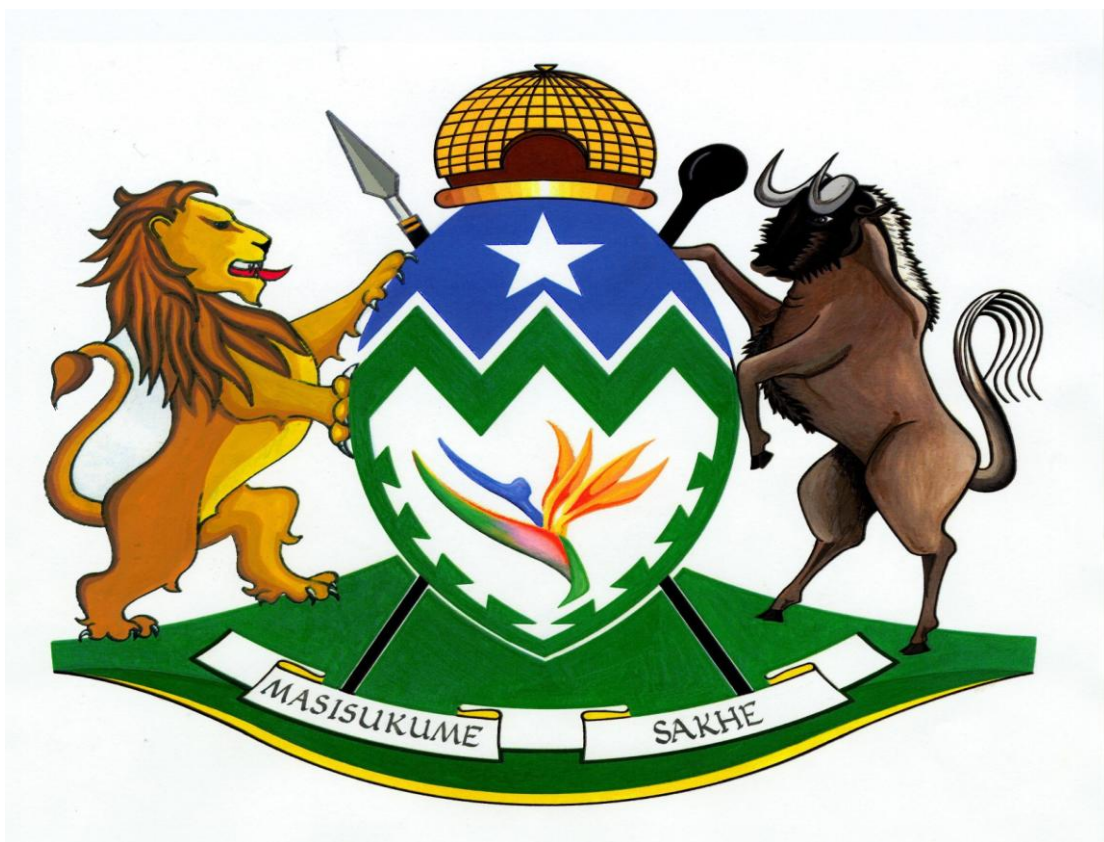




KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES





KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
A. PREVENTING FRAUD AND CORRUPTION								
<i>(i) Code of Conduct and Business Ethics</i>								
<ul style="list-style-type: none"> • Circulate a copy of the Code to all employees and include in the induction packs for new employees; and 								
<ul style="list-style-type: none"> • Communicate the implications of unethical behaviour and its impact for individuals, the workplace, professional relationships, Treasury as a whole and external stakeholders including the public. 								
<i>(ii) Policies, procedures, rules and regulations</i>								
<ul style="list-style-type: none"> • Conduct training programmes to improve awareness and knowledge of relevant systems, policies, procedures, rules and regulations amongst employees; 								



**KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES**

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<ul style="list-style-type: none"> Develop a clearly defined communication and training strategy to create awareness of existing and new policies and procedures; 								
<ul style="list-style-type: none"> Develop and distribute a regular communiqué outlining the implications for employees, for example the taking of disciplinary action against offenders not complying with policies and procedures; 								
<ul style="list-style-type: none"> Develop a structured monitoring mechanism for the keeping of proper records of policies and procedures that are being updated; 								
<ul style="list-style-type: none"> Develop a policy for the placing of restrictions on suppliers and/or other providers of goods and/or services who are found guilty of unethical or other irregular conduct; and 								
<ul style="list-style-type: none"> Continue pursuing steps to limit the risk of appointing inappropriately qualified people. 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
(iii) Disciplinary Code and Procedures								
<ul style="list-style-type: none"> • Pursue steps to ensure the consistent, efficient and speedy application of disciplinary measures; 								
<ul style="list-style-type: none"> • Ongoing review the Disciplinary Code and Procedure with the objective of improving weaknesses identified; and 								
<ul style="list-style-type: none"> • Ongoing training of managers, investigating officers and presiding officials with regard to the content of the Disciplinary Code and Procedure. 								
(iv) Internal Control								
<ul style="list-style-type: none"> • Conduct training programmes to improve awareness and knowledge of relevant policies and procedures amongst employees; 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<ul style="list-style-type: none"> • Emphasise on a regular basis to all managers and supervisors that consistent compliance by employees with internal control is one of the fundamental controls in place to prevent fraud and corruption; 								
<ul style="list-style-type: none"> • Develop a formal system by which the performance of managers is also appraised by taking into account the number of audit queries raised and the level of seriousness of the consequent risk to Treasury; 								
<ul style="list-style-type: none"> • Develop a matrix of internal control weaknesses identified during audits and investigations; and 								
<ul style="list-style-type: none"> • Take firm disciplinary action where managers do not adhere to basic internal controls. 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<i>(v) Physical and information security</i>								
<ul style="list-style-type: none"> • Take regular steps to improve physical security and access control at offices in order to limit the risk of theft of assets; 								
<ul style="list-style-type: none"> • Conduct a regular detailed review of the physical security arrangements at offices and improve weaknesses identified; 								
<ul style="list-style-type: none"> • Sensitise employees on a regular basis to the risks of fraud associated with information security and the utilisation of computer resources; 								
<ul style="list-style-type: none"> • Forward regular communiqué to employees pointing out the content of the IT policy and procedures, with a particular emphasis on e-mail and Internet usage and the implications of abusing these; and 								
<ul style="list-style-type: none"> • Conduct regular reviews of information and computer security. 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
B. DETECTING AND INVESTIGATING FRAUD AND CORRUPTION								
<i>(i) Internal Audit Services, including Risk Management</i>								
<ul style="list-style-type: none"> Emphasise on a regular basis to all managers and supervisors that consistent compliance by employees with internal control is one of the fundamental controls in place to prevent fraud and corruption; 								
<ul style="list-style-type: none"> Conduct awareness programmes to enhance management's understanding of the role of the IAU; 								
<ul style="list-style-type: none"> Take firm action where managers are found to be slow in responding to internal audit queries; 								
<ul style="list-style-type: none"> Investigate fraud and corruption; 								
<ul style="list-style-type: none"> Conduct fraud and corruption risk assessments and susceptibility assessments of high risks of fraud and corruption areas; 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<ul style="list-style-type: none"> • Promote integrity amongst all employees; and • Develop and maintain the Fraud Prevention Plan 								
<i>(ii) Ongoing risk assessment</i>								
<ul style="list-style-type: none"> • Conduct reviews in order to secure a more detailed understanding of specific high risk areas; and • Conduct fraud and corruption detection reviews. 								
<i>(iii) Reporting and monitoring</i>								
<ul style="list-style-type: none"> • Maintaining the Fraud Hotline; • Communicate the Fraud Policy and Whistle Blowing Policy to all employees; • Review all reported matters to ascertain whether these have been investigated, the reported outcome and the results of disciplinary or other action taken; and • Consider maintaining a data base of reported and investigated matters. 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
C. FURTHER IMPLEMENTATION AND MAINTENANCE								
<i>(i) Creating awareness</i>								
<ul style="list-style-type: none"> Regular presentations and formal training for employees to enhance their understanding of the manifestations of fraud and prevention and detection techniques; 								
<ul style="list-style-type: none"> Create awareness of the Fraud Prevention Plan amongst employees and other stakeholders; 								
<ul style="list-style-type: none"> Develop a poster campaign aimed at all stakeholders to advertise Treasury's stance toward fraud and corruption and its expectations with regard to ethics and integrity of all stakeholders; 								
<ul style="list-style-type: none"> Develop submissions relating to successes stemming from the Strategy for inclusion in publications of Treasury and external publications, e.g. the news and media, aimed at all stakeholders 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<ul style="list-style-type: none"> • Circulate copies of the Plan, Code, Fraud Policy and Response Plan and the Whistle Blowing Policy to all employees; 								
<ul style="list-style-type: none"> • Circulate appropriate sections of the Code to other stakeholders, e.g suppliers/ contractors/ consultants; 								
<ul style="list-style-type: none"> • Publicise "lessons learned" out of investigations into allegations of fraud and develop corrective procedures to prevent any recurrence; and 								
<ul style="list-style-type: none"> • Publicise actions taken against people found guilty of fraud and the results of disciplinary action taken. 								
<i>(ii) Ongoing maintenance and review</i>								
<ul style="list-style-type: none"> • Review the Plan on an annual basis and update where necessary and encourage implementation of the components of the Plan on a quarterly basis. 								



KWAZULU-NATAL PROVINCIAL TREASURY
MATRIX OF TASKS AND RESPONSIBILITIES

COMPONENTS OF THE STRATEGY	Audit and Risk Management Steering Committees	Internal Audit	Labour Relations	Accounting Control	Budget Management	Procurement	Information Technology	Human Resources Management
<i>(iii) Anti-Fraud and Anti-Corruption Committee</i>								
<ul style="list-style-type: none"> • Evaluate reports of fraud and corruption and highlight areas of risk and the remedial action/s necessary; 								
<ul style="list-style-type: none"> • Consider fraud and corruption threats to Treasury and make recommendations to appropriate committees or management; 								
<ul style="list-style-type: none"> • Monitor action taken to implement recommendations relating to incidents of fraud and corruption; 								
<ul style="list-style-type: none"> • Steer and take responsibility for the Plan; 								
<ul style="list-style-type: none"> • Review and make appropriate amendments to the Plan as and when necessary (at least on an annual basis); and 								
<ul style="list-style-type: none"> • Ensure that ongoing implementation strategies are developed. 								