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**ANTI-BRIBERY, FRAUD, CORRUPTION
AND WHISTLE BLOWING POLICY
2024**

1. INTRODUCTION

- 1.1 All employees are encouraged to raise genuine concerns about possible improprieties in matters of financial reporting and other malpractices at the earliest opportunity, and in an appropriate way.
- 1.2 This policy is designed to:
 - 1.2.1 support our values;
 - 1.2.2 ensure employees can raise concerns without fear of suffering retribution; and
 - 1.2.3 provide a transparent and confidential process for dealing with concerns.
- 1.3 This policy not only covers possible improprieties in matters of financial reporting, but also:
 - 1.3.1 fraud;
 - 1.3.2 corruption, bribery or blackmail;
 - 1.3.3 criminal offences;
 - 1.3.4 failure to comply with a legal or regulatory obligation;
 - 1.3.5 miscarriage of justice;
 - 1.3.6 endangering the health and safety of an individual; and
 - 1.3.7 concealment of any of the above.
- 1.4 Corruption is a worldwide problem that has become endemic in South Africa. It undermines our hard-earned democracy and impacts negatively on service delivery, human and socio-economic development, job creation and public trust in government, as well as investor confidence.
- 1.5 Government has committed itself to having zero tolerance for and fighting corruption in all sectors of society.
- 1.6 Over the years in fighting the scourge of corruption, government introduced several initiatives to prevent and root it out.
- 1.7 The National Development Plan (NDP) 2030, in Chapter 14, proposed various measures to fight corruption which include, holding leaders to account for the use of public funds, putting in place a legislative framework to fight corruption, and establishment of institutions dedicated to fight corruption.
- 1.8 Government has embarked on a process to develop a National Anti-Corruption Strategy (NACS) that meets international standards, that is focused on societal behaviour change and that will contribute to achieving the NDP goal of a resilient anti-corruption system for South Africa.
- 1.9 The NACS aims to unify all sectors of society to fight the scourge of corruption, and to align all citizens towards the key values of integrity, transparency and accountability which should guide the actions and behaviour of all South Africa's citizens.
- 1.10 In the early 2000s, the government adopted a multi-agency model of fighting corruption. This model supports the use of a number of institutions to address corruption from different angles.
- 1.11 The Anti-Corruption Task Team (ACTT) is a collective of government stakeholders tasked with implementing the government's anti-corruption agenda.
- 1.12 The multi-agency ACTT was formed in October 2010 to fast track high-priority investigations and prosecutions on corruption-related matters through a multi-disciplinary and integrated operational approach.
- 1.13 The ACTT is a sub-committee of the Justice Crime Prevention and Security (JCPS) Cluster.
- 1.14 The ACTT is chaired by the head of the Directorate for Priority Crime and Investigations and co-chaired by the National Director of Public Prosecution (NDPP).
- 1.15 This multi-agency body has been tasked with strengthening and developing anti-corruption policies and legislation; ensuring compliance with bi-lateral agreements with other international law enforcement agencies; and improving the country's international standing and general public perceptions about corruption.
- 1.16 The ACTT is made up of these agencies:
 - 1.16.1 Directorate for Priority Crime Investigations (Hawks);
 - 1.16.2 Special Investigation Unit (SIU);
 - 1.16.3 National Prosecution Authority (NPA);
 - 1.16.4 Investigating Directorate of the NPA;
 - 1.16.5 Asset Forfeiture Unit (AFU);
 - 1.16.6 South African Police Service (SAPS);
 - 1.16.7 SAPS Crime Intelligence;
 - 1.16.8 State Security Agency (SSA);

ANTI-BRIBERY, ANTI-CORRUPTION, ANTI-FRAUD AND WHISTLE BLOWING POLICY

2024

- 1.16.9 Financial Intelligence Centre (FIC);
- 1.16.10 National Intelligence Coordinating Committee (NICOC);
- 1.16.11 Department of Justice and Constitutional Development (DOJ&CD);
- 1.16.12 Department of Public Service and Administration (DPSA);
- 1.16.13 Department of Cooperative Governance and Traditional Affairs (COGTA)
- 1.16.14 Government Communication and Information System (GCIS).

1.17 The programme of action of the ACTT includes the following:

Programme 1: Crime Operations and Resolutions – DPCI and NPA

- 1.17.1 To deal with criminal investigations and prosecutions in terms of identified national priorities and criminal asset recoveries.
- 1.17.2 To ensure coordination of activities of all law enforcement agencies involved in Anti-Corruption criminal investigations and prosecutions.

Programme 2: Intelligence Coordination and Policy Support – NICOC

- 1.17.3 To deal with Anti-Corruption threats through coordination and policy support.

Programme 3: Public Sector Policy, Capacity and Regulatory Development – DPSA

- 1.17.4 To develop policies and strategy in the public sector to support Government's Anti-Corruption Agenda and to manage and monitor domestic implementation of and reporting on identified international obligations on Anti-Corruption

Programme 4: Vulnerable Sector and Risk Management – SIU

- 1.17.5 To enforce accountability by inter alia, ensuring the enforcement of the statutory and regulatory framework in government business, systems improvements; litigation where appropriate in order recover government losses and also assist in preparation of criminal

2. PRINCIPLES

- 2.1 All concerns raised will be treated fairly and properly.
- 2.2 We will not tolerate the harassment or victimisation of anyone raising a genuine concern.
- 2.3 Any individual making a disclosure will retain their anonymity unless they agree otherwise.
- 2.4 We will ensure that any individual raising a concern is aware of who is handling the matter.
- 2.5 We will ensure no one will be at risk of suffering some form of retribution as a result of raising a concern even if they are mistaken. We do not however extend this assurance to someone who maliciously raises a matter they know to be untrue.

3. BRIBERY, CORRUPTION AND FRAUD

3.1 CORRUPTION

- 3.1.1 Corruption as per the definition in section 3 of the Prevention and Combatting of Corrupt Activities Act No. 12 of 2004 ("PRECCA"), means an offence of any person who directly or indirectly:
 - 3.1.1.1 Accepts or agrees or offers to accept any gratification from any other person whether for the benefit of himself or herself or for the benefit of another person; or
 - 3.1.1.2 Gives or agrees or offers to give to any other person any gratification whether for the benefit of that other person or for the benefit of another person, In order to act personally or by influencing another person to act, in a manner:

- 3.1.1.2.1 That amounts to the: Illegal, dishonest, unauthorised, incomplete or biased or misuse or selling of information or material acquired in the course of exercising, carrying out or performing of any powers, duties or function arising out of a constitutional, statutory, contractual or other legal obligation;
- 3.1.1.2.2 That amounts to the abuse of a position of authority, a breach of trust or the violation of a legal duty or a set of rules, designed to achieve an unjustified result; or
- 3.1.1.2.3 That amounts to any other unauthorised or improper inducement to do or not do anything, Is guilty of the offence of corruption

3.2 ZERO TOLERANCE

- 3.2.1 the firm operates a strict zero tolerance towards bribery and corruption in all its forms, whether directly or through third parties. the firm expects its clients and service providers to operate in the same manner.
- 3.2.2 High standards of ethical behaviour and compliance with laws and regulations are essential to protecting the reputation and long-term success of our organisation.
- 3.2.3 Any incidents of bribery and corruption involving or relating thereto will damage the firm's reputation. All employees have a personal responsibility for protecting our reputation and living up to our values.
- 3.2.4 Breaches of the Anti-Bribery and Corruption rules of the firm are not acceptable and may result in disciplinary action up to, and including, dismissal.
- 3.2.5 The firm is obliged to comply with applicable laws that give effect to the prevention of bribery and corruption. These laws include but are not limited the Prevention and Combatting of Corrupt Activities Act No. 12 of 2004 ("PRECCA") which identifies an offense of Corruption, as recorded under section 1 as any person who directly or indirectly:
 - 3.2.5.1 Accepts or agrees or offers to accept a gratification from any other person for the benefit of himself or herself or for the benefit of another person;
 - 3.2.5.2 Gives or agrees or offers to give to any other person any gratification for the benefit of that other person or for the benefit of another person in order to act personally or by influencing another person to act in a manner that amounts to the illegal, dishonest, unauthorised, incomplete or biased or misuse or selling of information or material acquired in the course of the exercise, carrying out or performance of any powers, duties or function arising out of a constitutional, statutory, contractual or other legal obligation, that amounts to the abuse of a position of authority;
 - 3.2.5.3 A breach of trust;
 - 3.2.5.4 The violation of a legal duty or a set of rules, designed to achieve an unjustified result; or
 - 3.2.5.5 Is guilty of the offence of corruption that amounts to any other unauthorised or improper inducement to do or not to do anything.
- 3.2.6 To this end, the firm's RCM together with the Management of the firm will promote and facilitate compliance with these rules and standards.
- 3.2.7 The internal rules must address the principles mentioned herein and should be reviewed regularly (at least annually, but more frequently if required, and prior to any material change to the products, strategy and geographic footprint of the firm that demands review of their internal rules) to ensure that they are aligned to statutory, supervisory and regulatory requirements.

3.3 ANTI-BRIBERY AND ANTI-CORRUPTION FRAMEWORK

- 3.3.1 the firm is committed to the prevention of bribery and corruption in the workplace.
- 3.3.2 PRECCA creates a general offense for bribery and corruption, which is broadly explained as giving, or offering to give, someone in a position of power gratification to act in a certain manner. Gratification may be in the form of a financial benefit, a job or a favour, to name a few.

- 3.3.3 Lavish gifts or hospitality, such as tickets to sporting events, dinners or overseas travel can be perceived as an act of bribery. Bribery is not restricted to financial payment but includes anything that has value and is given to influence a decision.
- 3.3.4 If an individual or legal entity is identified through a tip-off or through the screening processes defined in the in this Policy, the relevant information pertaining to the individual or legal entity must be reviewed and investigated to determine whether or not the individual or legal entity is engaged in corruption. This extends to donors, clients, service providers, sub-contractors and employees.
- 3.3.5 No transaction should be processed for any individual or legal entity that is under investigation and all access must be suspended for an employee who is under investigation.
- 3.3.6 The RCM must assess the information pertaining to the bribery and corruption allegation in order to assess the risk posed to the firm by the individual or legal entity.
- 3.3.7 The RCM must develop and implement internal review and investigation procedures to determine the risk that the individual or legal entity poses to the firm and a process to determine if such risk should be accepted.
- 3.3.8 Should the RCM deem the risk to be outside of the risk appetite, as determined by the firm, clients, service providers, sub-contractor, employees, and / or Management must be exited according to the process provided by the Management.
- 3.3.9 PRECCA requires that any person in a position of authority, who knows or who ought to know that any other person has committed an offense of bribery and / or corruption, or has committed the offence of theft, fraud, extortion, forgery or uttering a forged document, involving an amount of R100 000 or more must report this to the SAPS or any police officer. However, any person who has knowledge or suspicion of bribery or corruption should report this internally to THE RCM
- 3.3.10 The RCM must develop and implement internal reporting structures and procedures to ensure that instances of corruption can be promptly and effectively reported to the SAPS and other appropriate authorities within the agreed format and timeframe as prescribed by the statutory, supervisory and regulatory requirements. No bribery and corruption will be tolerated.
- 3.3.11 Depending on the nature of the corrupt conduct, a Court may impose a sanction of imprisonment and/or a monetary fine. Contraventions of PRECCA, which encompasses the act of bribery, include:
 - 3.3.11.1 A fine of unlimited value;
 - 3.3.11.2 Prison sentence (the maximum sentence being life imprisonment);
 - 3.3.11.3 An additional fine equal to 5x the value of the gratification involved in the offence; or
 - 3.3.11.4 Endorsement of convicted person or enterprises on the Register for Tender Defaulters (Black-Listing) (Black-Listing refers to being placed on a list of entities and individuals with which the South African government and public sector is prohibited from doing business with).

4. WHISTLE BLOWING

- 4.1 Whistleblowing is a term that is used by law enforcement agencies when a person passes on relevant and reliable information concerning wrongdoing, such as fraud and corruption to a person / organisation they trust.
- 4.2 Any person can be a whistle-blower when they suspect, witness or observe behaviour or actions that they believe to be illegal or in contravention of financial management laws of the country and report these suspicions to the relevant law enforcement agencies.
- 4.3 As an active citizen it is your responsibility to provide relevant information related to squandering, maladministration, and misuse of your taxes to the law enforcement agencies. As a member of the public you are entitled to know how your taxes are used and that these are not misused to enrich the criminals.
- 4.4 As a citizen of this country you are entitled to receive services from all spheres of government. Government has the responsibility to remain transparent and accountable to you on the use of public funds and service delivery at all times. Therefore, if you witness any forms of maladministration or squandering of public funds, you have a responsibility to come forward and report it to

ANTI-BRIBERY, ANTI-CORRUPTION, ANTI-FRAUD AND WHISTLE BLOWING POLICY

2024

the relevant law enforcement agencies. If you do not report any wrongdoing by those who are entrusted with the public funds, you are enabling them to continue their illegal activities and further widening the gap of poverty and hunger.

- 4.5 When you come forward with the information, it is the responsibility of the law enforcement agencies to protect your identity and to ensure that you and those close to you are not exposed to any harm.
- 4.6 The law enforcement agencies have been trained to ensure that they protect the identity of the whistle-blower and to keep these secret at all times. Should they break the confidentiality code, they may face disciplinary action which can lead to them being fired from their employment. They can also face prosecution and receive hefty sentences for releasing confidential information.
- 4.7 A number of South African laws govern whistle blowing including the Protected Disclosures Act, Act No. 26 of 2000, the Public Disclosures Act, Act No. 26 of 2002 and the Prevention and Combating of Corrupt Activities Act No. 12 of 2004.
- 4.8 Employee Disclosure means any disclosure of information regarding any conduct of an employer or a whistleblower of that employer, made by any whistleblower who has reason to believe that the information concerned shows or tends to show one or more of the following:
- 4.8.1 That a criminal or civil offence has been committed, is being committed or is likely to be committed within the firm;
 - 4.8.2 That a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject including the Management of the firm and the RCM appointed in terms of this POLICY;
 - 4.8.3 That a miscarriage of justice has occurred, is occurring or is likely to occur;
 - 4.8.4 That the health or safety of an individual has been, is being or is likely to be endangered;
 - 4.8.5 That the environment has been, is being or is likely to be damaged;
 - 4.8.6 Unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act No. 4 of 2000); or
 - 4.8.7 That any matter referred to in paragraphs above has been, is being or is likely to be deliberately concealed;
- 4.9 Internal disclosures must be made to either FIC or the Directors of the firm.
- 4.10 Disclosures must include the following:
- 4.10.1 Background and history of the alleged or suspected impropriety;
 - 4.10.2 Where possible, names, dates, and places relevant to the impropriety;
 - 4.10.3 Reason why the whistleblower reasonably believes that the conduct in question constitutes or is likely to constitute impropriety;
 - 4.10.4 Where available, proof or any other evidence in support of the disclosure; allegation (invoices, bank statements, purchase orders).
- 4.11 While whistleblowers are not expected to prove the truth of an allegation, they will need to demonstrate that there are reasonable and sufficient grounds for the concern raised.
- 4.12 The information from calls received by the service provider will be presented by the whistle-blower in the form of summarised reports to FIC or the Directors.
- 4.13 Information received on the following categories of employees of the firm must be reported to the Directors:
- 4.13.1 Management and attorneys;
 - 4.13.2 All employees other than Management and attorneys;

ANTI-BRIBERY, ANTI-CORRUPTION, ANTI-FRAUD AND WHISTLE BLOWING POLICY

2024

- 4.13.3 Clients; or
- 4.13.4 Services providers.
- 4.14 The Directors (considering the category of employee) will consider the disclosure and then decide as to whether there is a prima facie case to respond thereto within seven (7) working days of receiving the disclosure. Where there is a prima facie case, an investigation must be recommended and depending on the nature of the matter, the Directors may recommend to the Management that the matter:
 - 4.14.1 Should be Investigated internally;
 - 4.14.2 Referred to Internal Auditors; or
 - 4.14.3 Subject to an independent enquiry.
- 4.15 All investigations and enquiries will be dealt with confidentially, sensitively and timeously.
- 4.16 The outcome will be reported to the whistleblower and the Management.
- 4.17 The Directors of the firm will report to the Management on all the disclosures made and the subsequent action taken. If in the course of an investigation or enquiry any concern raised by a whistleblower appears to relate more appropriately to a grievance or disciplinary processes, the relevant procedures will be invoked.
- 4.18 A whistleblower who is dissatisfied with the outcome of the Director's response and who reasonably believes that the information disclosed and the allegation contained therein is substantially true, is at liberty to take the matter further.
- 4.19 Should the whistleblower be a resident of South Africa, such whistleblower is obliged in terms of the Public Disclosures Act No. 26 of 2002, to report such dissatisfaction to:
 - 4.19.1 A legal representative (attorney/ advocate/ legal adviser);
 - 4.19.2 The Public Protector; or
 - 4.19.3 The Internal Auditors.
- 4.20 A further alternative reporting hotline has been established for the public sector, the National Anti-corruption hotline for the Public Sector whose contact details appear herein below.
- 4.21 The Directors will approach outside counsel appointed by the Management, who will have the primary responsibility for the investigation and enquiry of all suspected fraudulent acts as defined in this policy.
- 4.22 If the investigation or enquiry substantiates that fraudulent activities have occurred, the outside counsel will issue reports to the Directors who in turn will refer the findings if appropriate to the Management.
- 4.23 Decisions to prosecute or refer the examination results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with outside counsel, the Directors and the Management as will final decisions on disposition of the case.

5. GRIEVANCE PROCEDURE

- 5.1 If any employee believes reasonably and in good faith that malpractice exists in the workplace, then he or she should report this immediately to their own Manager. However, if for any reason they are reluctant to do so, then they should report their concerns to either the:
 - 5.1.1 Managing Director; or
 - 5.1.2 Director/Manager of human resources.
- 5.2 Employees concerned about speaking to another member of staff can speak, in confidence, to an independent third party by calling the whistle-blowing hotline herein provided. This is provided through the independent party who provide the employee care counselling and legal advice service.
- 5.3 Your concerns will be reported to the company without revealing your identity. If these channels have been followed and employees still have concerns, or if employees feel the matter is so serious that it cannot be discussed with any of the above, they should contact the Managing Director.

ANTI-BRIBERY, ANTI-CORRUPTION, ANTI-FRAUD AND WHISTLE BLOWING POLICY

2024

- 5.4 Employees who have raised concerns internally, will be informed of who is handling the matter, how they can make contact with them and if there is any further assistance required. We will give as much feedback as we can without any infringement on a duty of confidence owed by us to someone else.
- 5.5 Employees' identities will not be disclosed without prior consent. Where concerns are unable to be resolved without revealing the identity of the employee raising the concern, (eg, if their evidence is required in court), we will enter into a dialogue with the employee concerned as to whether and how we can proceed. If you are unsure whether to use the procedure or you want independent advice at any stage, you may proceed to appoint your own attorney.
- 5.6 Employees in other territories will be treated by the firm as if such legislation applied to them.

6. HOTLINES

- 6.1 South African Anti-corruption hotline:
0800 43 43 73
- 6.2 Special Investigating Unit Whistle-blower Hotline:
0800 037 774
Email: sju@whistleblowing.co.za
- 6.3 Presidential hotline:
17737
Email: president@po.gov.za
- 6.4 Public Protector hotline:
0800 11 20 40
Email: registration2@pprotect.org
- 6.5 Directorate of Priority Crime Investigation (Hawks):
012 846 4590
Fax: 086 546 1400
E-mail: CorruptionReports@saps.gov.za
- 6.6 Independent Police Investigative Directorate
Email: complaints@ipid.gov.za
- 6.7 Anti-Corruption Hotline:
0800 701 701
Email: Integrity@publicservicecorruptionhotline.org.za
FreeFax: 0800 204 965
Website: www.publicservicecorruptionhotline.org.za
- 6.8 National Health System Ethics Line
0800 20 14 144 14
- 6.9 Counter Corruption Unit (Home Affairs)
012 406 4318
- 6.10 Fraud hotline (Human Settlements)
0800 204 401
- 6.11 Phishing scams (National Treasury)
Email: csd@treasury.gov.za
012 406 9222
- 6.12 National Traffic Call Centre
0861 400 800 (not toll free)
- 6.13 Fraud and anti-corruption hotline (SARS)
0800 00 28 70
- 6.14 Grant and fraud hotline (SASSA)
0800 60 1011
- 6.15 Crime Stop
08600 10111
- 6.16 Gauteng Ethics Hotline
Toll free number from a landline: 080 1111 633
SMS Call-back: 072 595 9139
E-mail: gpethics@thehotline.co.za
Fax-2-Email: 086 726 1681
Telephone Web App: www.thehotlineapp.co.za
Website: www.thehotline.co.za
- 6.17 City of Cape Town corruption hotline
Postal address: PO Box 659, Cape Town, 8000
Tel: 021 483 0901/ 0931
Email: Tip.Offs@westerncape.gov.za
Toll-free: 0800 701 701

6.18 Corruption Watch
0800 023456

DEFINITIONS

- 1.1 **BRIBERY:** is not specifically defined in South Africa but the definition of corruption includes bribery as a form of corruption. Corruption is defined as an act of accepting or offering any gratification from any other person whether for the benefit of that person or any other person in order to influence the other person to act in a manner that is illegal, dishonest, unauthorised, incomplete, biased or in a manner that results in the misuse or selling of information. This is applicable to both public officials and private individuals.
- 1.2 **CORRUPTION:** is defined as an act of accepting or offering any gratification from any other person whether for the benefit of that person or any other person in order to influence the other person to act in a manner that is illegal, dishonest, unauthorised, incomplete, biased or in a manner that results in the misuse or selling of information. This is applicable to both public officials and private individuals.
- 1.3 **DISCLOSURES:** mean means any disclosure of information regarding any conduct of an employer, or a whistleblower of that employer, made by any whistleblower who has reason to believe that the information concerned shows or tends to show one or more of the following:
- 1.3.1 that a criminal or civil offence has been committed, is being committed or is likely to be committed;
 - 1.3.2 that a person has failed, is failing or is likely to fail to comply with any legal obligation to which that person is subject;
 - 1.3.3 that a miscarriage of justice has occurred, is occurring or is likely to occur;
 - 1.3.4 that the health or safety of an individual has been, is being or is likely to be endangered;
 - 1.3.5 that the environment has been, is being or is likely to be damaged;
 - 1.3.6 unfair discrimination as contemplated in the Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 (Act No, 4 of 2000); or
 - 1.3.7 that any matter referred to in paragraphs (a) to (f) has been, is being or is likely to be deliberately concealed;
- 1.4 **EMPLOYEES:** mean all employees employed by the firm and include contract workers and any person who may create records, documents and/or files or who may process Personal Information, on behalf of the firm.
- 1.5 **MANAGEMENT:** means the Directors of the FIRM;
- 1.6 **THE FIRM:** means the legal practice known as LUNEBERG & JANSE VAN VUUREN INCORPORATED trading as LJ ATTORNEYS, Registration Number 2004/016582/21, with branches situated at:
- 1.6.1 7 Palm Street, White River, 1240 and
 - 1.6.2 15 Venter Street, Nelspruit, 1200
- collectively hereinafter referred to as the firm and all administrative employees and attorneys who represent the firm are included insofar as their obligations are concerned and contained in this Policy.
- 1.7 **PRECCA:** means The Prevention and Combating of Corrupt Activities Act 12 of 2004 which intends:
- 1.7.1 to provide for the strengthening of measures to prevent and combat corruption and corrupt activities;
 - 1.7.2 to provide for the offence of corruption and offences relating to corrupt activities;
 - 1.7.3 to provide for investigative measures in respect of corruption and related corrupt activities;
 - 1.7.4 to provide for the establishment and endorsement of a Register in order to place certain restrictions on persons and enterprises convicted of corrupt activities relating to tenders and contracts;
 - 1.7.5 to place a duty on certain persons holding a position of authority to report certain corrupt transactions;
 - 1.7.6 to provide for extraterritorial jurisdiction in respect of the offence of corruption and offences relating to corrupt activities; and
 - 1.7.7 to provide for matters connected therewith.
- 1.8 **WHISTLEBLOWING:** means the action someone takes to report wrongdoing at work that affects others, and is sometimes called 'blowing the whistle'. Whistleblowers reveal private or classified information about an organization, usually related to wrongdoing or misconduct, and generally state that such actions are motivated by a commitment to the public interest.