



UNIVERSITY OF THE
WITWATERSRAND,
JOHANNESBURG

Fraud Prevention Policy

FIN0096

Version No 1.4 August 2025

TABLE OF CONTENTS

1.	CONTEXT / BACKGROUND	1
2.	PRINCIPLES	1
3.	DEFINITIONS AND ABBREVIATIONS	2
4.	ROLES AND RESPONSIBILITIES	3
5.	RELATED LEGISLATION AND POLICY DOCUMENTS	4
	ANNEXURE A – INVESTIGATION PROTOCOL	6
	ANNEXURE B – POTENTIAL FRAUD AND CORRUPTION RISKS	8

Policy Title	Fraud Prevention Policy
Policy Officer	Senior Finance Manager: Compliance and Projects
Date Approved	
Date Effective From	
Last updated	August 2025

1. CONTEXT / BACKGROUND

- 1.1 The University of the Witwatersrand, Johannesburg aims to maintain the highest standards of integrity in all its activities. The University is committed to a systematic and effective approach to detecting, deterring, preventing, and combatting fraud, corruption and any other acts of dishonesty.
- 1.2 The University requires that its Council, staff members, students, and anyone within the University Community act with honesty and integrity always. Third parties who seek to engage with the University must do so in a manner that does not constitute fraudulent and corrupt activities.
- 1.3 The University is a publicly funded University and has other sources of income which includes, second- and third-stream income. The University is committed to adhere to the principles of responsible governance.
- 1.4 This Policy constitutes a guideline to the University Community as to what may constitute fraud, corruption, and dishonesty ("fraudulent conduct"), and their responsibilities to detect, mitigate and prevent such activities. This Policy also records the process to report any fraudulent conduct or suspected fraudulent conduct, stipulates how the University will investigate such reported incidents, and the consequences which may result. This Policy also serves to implement the provisions of the Prevention and Combatting of Corrupt Activities Act which requires the University to report certain actual or suspected crimes.
- 1.5 This Policy aims to strengthen the University risk management processes and internal control environment as per the guidelines in the King Report on Corporate Governance.

2. PRINCIPLES

- 2.1. The University takes a zero tolerance approach towards fraudulent conduct.
- 2.2. The University will maintain appropriate controls for the prevention and detection of fraudulent conduct.
- 2.3. This Policy applies to any actual, alleged, or suspected act of fraud, corruption and dishonesty involving employees as well as consultants, vendors, students, contractors, employees with outside agencies and/or any other parties with a business relationship with the University.
- 2.4. Incidents involving Cyber-attacks should be dealt with in terms of the Cyber Security Policy.
- 2.5. Every person who falls within the scope of this Policy has a duty to report any known or suspected conduct that constitutes fraudulent conduct.
- 2.6. Whilst this Policy does apply to staff and students in respect of fraudulent conduct as set out in this document, conduct which may constitute academic misconduct and plagiarism are dealt with separately in terms of the University's Academic Misconduct Policy and Student Plagiarism Policy read with the Students' Rules for Discipline and Student's Code

of Conduct and the Disciplinary Code and Procedure for staff.

- 2.7. All allegations of fraudulent conduct should be investigated without undue delay. To this end, it is imperative that investigations are initiated as a matter of urgency and that potential evidence relating to such investigations is secured as soon as possible, and that careful regard is had to the departments and/or external entity/ies which may be the most appropriate to conduct such investigations.
- 2.8. The Protected Disclosures Act protects an employee against dismissal or occupational prejudice, where a disclosure has been made to his/her employer in good faith and in accordance with a procedure prescribed by the employer that meets the requirements of the Act.

3. DEFINITIONS AND ABBREVIATIONS

Definitions

Corruption	Chapter 2 of the Prevention and Combating of Corrupt Activities Act defines a general offense of corruption as an act that involves any person who gives or agrees or offers to give or accept any gratification amounting to an unauthorised or improper inducement to act or not to act in a particular manner.
Dishonesty	This is a generic term that embraces all forms of conduct involving deception and deceiving.
Fraud	This is defined according to section 34 of the Prevention and Combating of Corrupt Activities Act as the unlawful and intentional making of a misrepresentation which causes actual prejudice or is potentially prejudicial to another.
Misconduct	Unless explicitly stated differently and for the purposes of this Policy, this relates to misconduct in the handling or reporting of money, financial transactions, or other assets.
Theft	In section 34 of the Prevention and Combating of Corrupt Activities Act, this is defined as the unlawful appropriation of moveable corporeal property belonging to another, with intent to deprive the owner permanently of the property.
University Community	Includes Council, University employees, joint staff, honorary staff, students, any related parties whether through committees or associations who act on behalf of the University or represent the University in any way, vendors, contractors, donors, and funders or similar.

Abbreviations

FMC	Fraud Monitoring Committee
POPIA	Protection of Personal Information Act, Act 4 of 2013
SAPS	South African Police Service
University/Wits	The University of the Witwatersrand, Johannesburg
VC	Vice Chancellor

4. ROLES AND RESPONSIBILITIES

4.1. Reporting of fraudulent activities

- 4.1.1. All members of the University Community have a general duty to act in the best interests of the University.
- 4.1.2. Any member of the University Community who becomes aware of an actual or suspected incident of fraudulent conduct must therefore report the matter as per Annexure A – Investigation Protocol.

4.2. Investigation of suspected Fraud

- 4.2.1. The University is committed to investigating all alleged fraudulent conduct discovered or suspected in an independent and objective manner.
- 4.2.2. Annexure A – Investigation Protocol explains the process applicable to all reported matters.
- 4.2.3. All matters will be reported to the Registrar who will be supported in her decision-making as to how to further investigate any incidences, where necessary, by the FMC.

4.3. Fraud Monitoring Committee (FMC)

- 4.3.1. The FMC will act as a combined sub-committee of the Council Audit and Risk Committees.
- 4.3.2. The composition of the FMC will be determined by the Vice -Chancellor and will include as permanent members, the Registrar (Chairperson) as well as representatives from the Finance, Legal Office, Internal Audit and Employee Relations Offices.
- 4.3.3. The FMC will develop a charter at its first meeting setting out its remit, for approval by the VC and the Chairpersons of the Audit and Risk Committees.

4.4. Suspensions

- 4.4.1. Subject to the provisions of the University's Disciplinary Codes and Procedures, any member of the University Community who is under investigation for allegedly committing fraudulent conduct may be suspended in terms of the appropriate Code and/or process, pending the outcome of the investigation.
- 4.4.2. Any decision to suspend an employee because of suspected or proven fraudulent conduct or any other form of dishonesty must be taken in conjunction with the Human Resources and Employee Relations departments. Students may only be suspended by the Legal Office in line with the Rules for Student Discipline.
- 4.4.3. Employees of service providers must be suspended in line with the relevant Rules of the service provider.
- 4.4.4. Suspension of contracts with service providers, vendors, suppliers or third parties may only be done with the approval of the Legal Office.

4.5. Insurance claims

- 4.5.1. The Legal Office and Senior Manager- Management Accounting is responsible for coordinating the reporting for insurance claims which may potentially flow from fraudulent conduct.

4.6. Confidentiality

- 4.6.1. All information reported will be considered confidential and will not be disclosed or discussed with any other individual, other than for the purpose of conducting the investigation and actioning any outcomes necessitated by any investigation.
- 4.6.2. Any individual who reports or provides information as part of an investigation must maintain the confidentiality of that information and of the investigation. Disciplinary action may follow in instances where any person discloses private and confidential information outside of the process established by this Policy and/or by the FMC.
- 4.6.3. In addition to the reporting requirements set out here in, and in terms of section 34(1) of the Prevention and Combating of Corrupt Activities Act, any person who holds a position of authority and who knows or who ought reasonably to have known or suspected that any person has committed an offence under Parts 1, 2, 3 or 4 or section 20 or 21 of Chapter 2 of the Act (insofar it relates to offences under Parts 1 to 4); or the offence of theft, fraud, extortion, forgery or uttering a forged document involving an amount of R100 000 or more, must report such knowledge or suspicion to a police official. The Legal Office will co-ordinate reporting to SAPS on matters relating to fraudulent conduct and will work with other departments including, Campus Protections Services where necessary.

4.7. Other Matters to be Reported

- 4.7.1. Any member of the University Community required to attend court or any judicial or quasi-judicial forum in any capacity involving an allegation of fraudulent conduct (whether as complainant, defendant, or witness), and which could have an adverse impact on the University's reputation should also report this to the Registrar.

4.8. Restitution

- 4.8.1. Repayment of misappropriated money and/or return of any object associated with any reported incident in terms of the Policy will not release the individual from the consequences which flow from perpetrating fraudulent conduct. The University reserves the right to take any steps necessary to deal with all matters reported in terms of this Policy.

5. RELATED LEGISLATION AND POLICY DOCUMENTS

- 5.1. Higher Education Act, Act 101 of 1997, as amended.
- 5.2. Regulations for reporting by Higher Education institutions.
- 5.3. Prevention and Combating of Corrupt Activities Act, Act 12 of 2004.
- 5.4. The Protected Disclosures Act, Act 26 of 2000 as amended by Act No 5 of 2017.
- 5.5. Labour Relations Act.
- 5.6. King report on Corporate Governance.
- 5.7. Delegation of Authority Document (DOAD).
- 5.8. Risk management policy and framework.
- 5.9. Rules for Student Discipline and Student Code of Conduct
- 5.10. Disciplinary Code and Procedure (staff).
- 5.11. HR policies and University Conditions of Service.

- 5.12. Respective Finance policies, procedures, and guidelines.
- 5.13. ICT policies and guidelines.
- 5.14. Research integrity policies.
- 5.15. Reported Non-Compliance Process and Procedure.
- 5.16. Any other University Policies and Procedures and/or protocol which is not expressly listed.

ANNEXURE A – INVESTIGATION PROTOCOL

The Purpose of this Protocol is to guide the FMC and University Community on how to report incidents of actual or potential fraudulent conduct,. It further explains the internal process to be followed by the University for all reported incidents.

Incident reporting process:

1. A member of the University community (including staff and or students) must report an incident or suspected incident as follows:
 - a. Report directly to the **Registrar of the University**.
 - i. In some instances, due to the nature and urgency of the issue, the matter may be reported to the **Head of Legal, Director of Employee Relations** or the **CFO**, given the nature of their positions. The Head of Legal, Director Employees Relations and CFO will inform the Registrar upon receiving such a report and may either handle the matter directly or refer it to the Registrar for direction. Where the matter is handled directly, the outcome will be reported to the Registrar to maintain a central repository of all fraud related matters at the University.

OR

 - b. Report to the **University's Integrity Hotline** where the individual may elect to remain anonymous. All information reported will be treated as confidential and this will be further elaborated on in a Whistleblower's policy.

OR

 - c. **Report to Line Manager.** The Line Manager will make an initial assessment to determine whether the incident can be managed internally or to directly refer the matter to the Head of Legal Services, the CFO, the Director of Employee Relations or to the Registrar for further investigation. These Officials, have the discretion to consult and / or refer the matter to the Fraud Monitoring Committee (FMC), even if a matter has been closed at departmental level. The following conditions apply:
 - i. Where the incident involves the Line Manager, the stakeholder may either escalate the report to the Line Manager's manager or go directly to the aforementioned officials and/or through the Integrity Hotline.
 - ii. Even if the matter is finalised at a departmental level, the incident must be reported to the Registrar to maintain a central repository of all fraud related matters at the University.
2. Wits ICT must report all potential / actual cybercrimes reported to them by the University Community as per the ICT policies and procedures to the Registrar to maintain a central repository of all fraud related matters at the University.
3. Campus Protection Services must report all incidences of theft that have come to their attention as well as the status and/ or resolution of matters to the Registrar to maintain a central repository of all fraud related matters at the University.
4. The Registrar may request further information and substantiating evidence for all matters reported to that office per sections 1 to 3 above.

5. The Registrar will refer incidents and supporting documentation to the FMC. In some instances, the Registrar may elect to discuss reported incidents directly with the VC prior to reporting to the FMC.
6. The FMC will consider the incidents and supporting documents to determine whether and incident is allegedly fraudulent (or not – and what actions are required), the materiality of incident, how to investigate further (via an internal / external body where appropriate) how, upon receipt of the investigation report, to implement the finding to address the incident and where to further report the matter, including to the Council Risk and Audit Committees where appropriate. For further guidance
7. The FMC will identify an area of responsibility where further action is required. If the findings of the investigation report are such that disciplinary action is warranted, the matter must be referred to the ER Office (for staff) or the Legal Office (for students and vendors). If the matter is found not to warrant disciplinary action, the incident may be referred to the line manager to implement the necessary operational control mechanism to address the incident.
8. Where relevant, the matters reported to the FMC will be considered for improving the internal control environment.

ANNEXURE B – POTENTIAL FRAUD AND CORRUPTION RISKS

This Annexure includes a comprehensive but not exhaustive list of the fraud and corruption risks that can be faced by the University. The risks are divided into those facing all organisations (general risks) and those that are specific to the higher education sector (sector-specific risks). These risks will be updated where appropriate.

A. GENERAL FRAUD AND CORRUPTION RISKS

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

1. Procurement of goods and services

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

- a. Provision of fraudulent information by potential and existing vendors in support of their selection.
- b. Collusion by potential vendors with a view to securing a higher price for their services than would otherwise be achievable.
- c. Collusion between potential and existing vendors and University staff resulting in an improper advantage to one vendor over others.
- d. Irregular tender processes that unfairly favour one vendor over others.
- e. Fraudulent and overstated invoices by suppliers.

2. Appointment of staff, conditions of employment and employee benefits

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

- a. 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.
- b. The demand for bribes from candidates for employment by those involved in the recruitment process.
- c. The use of jobs as bribes to secure the good favour of influential parties, such as politicians and donors.
- d. 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:

- e. The abuse of sick leave and the submission of false medical certificates.
- f. Intentional, failure to submit leave applications resulting in inflated leave availability.
- g. Timekeeping and attendance fraud including absence without leave.
- h. Intentional, failure to declare and receive authorisation for private work.
- i. Payment of overtime unless done in accordance with the University policies and procedures.
- j. Failure to declare potential conflicts of interest and/or to manage conflicts in the best interest of the University.

- k. Fraudulent expenses, Per Diem and reimbursement claims including inflated claims.
- l. Fraudulent use of the Prefunded Personalised Credit card, Debit card, Faculty Credit card and Fuel card.
- m. Abuse of the system of general claims or claims for services rendered.

3. Handling of equipment, assets, and resources

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

- a. Unauthorised use of University equipment, assets and resources.
- b. Misappropriation of University equipment and assets
- c. Abuse of the Prefunded Personalised Credit card, Debit card, Faculty Credit card and Fuel card.

4. Approval processes

Examples of fraud and corruption associated with approval processes include:

- a. Self-approval of expenditure, whether through the general claims or procurement process.
- b. Intentional, non-compliance with delegated limits of authority.
- c. Fraudulent use of digital and electronic signatures.
- d. Deliberate, material non-compliance with policies and procedures.

5. Cyber crime

Examples of fraud and corruption related to cyber incidents include:

- a. Inappropriate use of someone else's password.
- b. Deliberate non-compliance with the policies regarding the disclosure and safekeeping of passwords.
- c. Identity theft.
- d. Cyberextortion.
- e. Phishing.

6. Accounting

Examples of fraud and corruption associated with approval processes include:

- a. Payroll fraud includes the creation and payment of ghost employees.
- b. Unauthorised opening of accounts in the name of the University
- c. Debit orders linked to University bank accounts.
- d. Deliberate failing to record all income in the accounting system.
- e. Misrepresentation of the nature of expenses in budget reporting and financial statements.
- f. Deliberate mismanagement of long-term investments.
- g. Deliberate mismanagement of monies in suspense or dormant accounts.
- h. Fraudulent raising of funds by students/ employees.

- i. Fraudulent reallocation of funds.

B. FRAUD AND CORRUPTION RISKS IN HIGHER EDUCATION

Key processes associated with the delivery of higher education and research that are vulnerable to fraud and corruption are identified in this section.

1. Academic fraud and corruption

Examples of academic fraud and corruption include:

- a. Plagiarism by students in assignments and dissertations.
- b. Essay and dissertation mills and ghost-writing.
- c. Exam taker impersonation.
- d. Test bank hacking.
- e. Use of unauthorised material during exams.
- f. Exam leakages.
- g. Collusion between students and lecturers.
- h. Bribe-influenced alteration of marks.
- i. Sextortion.
- j. Manipulation of pass rates through the fraudulent alteration of student marks.
- k. Forgery of University certificates.
- l. Research data invention, falsification, and inappropriate manipulation.
- m. Misappropriation of research data.
- n. Author misconduct
- o. Fake/predatory journal s and peer reviews
- p. Misrepresentation of authorship.
- q. Dishonest use of intellectual property.

2. Administrative fraud and corruption

- a. Fraud and corruption can occur in the administrative functions of the University, for example in relation to processes which entails:
 - i. Acquiring and maintaining accreditation and licensing.
 - ii. Student recruitment, selection, admissions, and promotions.
 - iii. Student financial aid misrepresentations of household income.
 - iv. Accommodation management.
 - v. Abuse of research grants and operational funds.
 - vi. Abuse or mismanagement of development funds from donors and funders.
 - vii. Awarding of Section 18A certificates for amounts not meeting the definition of a donation per the Income Tax Act to enable third parties to claim an income tax deduction.

VERSION HISTORY

Version	Date	Summary	Changed by
01	Oct 2022	Draft Policy	SM: Compliance and projects
02	Oct 2022	Review	CFO
03	Aug 2023	Amendments following the fraud prevention workshop held on 2 August 2023	Changes made by BM's, Legal Office, Registrar and CFO
04	Aug 2025	Amendment to Annexure A	Director: Legal