



health

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Healthy self-reliant communities in the North West Province

ANTI-FRAUD AND CORRUPTION STRATEGY 2023/2024

Author	Risk and Ethics Management Directorate
Implementation Date	1 April 2023
Review Date	31 March 2024
Description	This Document provides for the implementation of anti-fraud and corruption initiatives in the North West Health Department.
Coverage	All employees and staff of North West Department of Health and its stakeholders including governance structures.

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GLOSSARY OF TERMS

In this document the following terms shall have the following meaning:

- a) ***Abuse of power***” involves a public servant using his/her vested authority to improperly benefit or disadvantage another public servant, person or entity.
- b) ***Conflict of interest***” involves a public servant acting or failing to act on a matter where he/she or a connected person or entity has an interest.
- c) ***Corruption*** - encompasses any act which misuses official authority or a collusion to bypass the internal controls to obtain undue benefit for oneself or a third party.
- d) ***Ethics***” means the appropriate, specific behavior and/or manner an employee of the Department has to operate, conduct or conclude Departmental or Government business.
- e) ***Extortion***” involves a public servant or entity to provide a benefit to him/her, another person or entity in exchange for acting or failing to act in a particular manner.
- f) ***Favouritism***” involves the provision of services or resources according to personal affiliations (e.g. ethnic, religious, political party affiliations, etc.) of a public servant.
- g) ***Fraud Prevention***” means the prevention or early projection of possible fraud in systems or processes that would have a negative impact or negative image to the Department.
- h) ***Fraud responses***” means the actions taken by management to act on fraud when it occurred, including corrective measures and referral methods for further actions.
- i) ***Fraud***” is an unlawful, criminal act and intentional misrepresentation of facts to obtain undue benefit or advantage causing a detriment to another party.
- j) ***Investigation Officer***” means the person or consultant (with the appropriate knowledge and skills to perform such an investigation) appointed by the Department to perform a forensic investigation or internal investigation for the benefit of the Department.
- k) ***Nepotism***” involves a public servant ensuring that his/her family and friends unduly get appointed to public service positions.

- l) ***Whistle-Blowing***” means the confidence to detect and alert fraud through the appropriate reporting lines without fear of intimidation, victimization or prosecution.

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1. OBJECTIVES

- 2.1 The following are the objectives for developing the anti-fraud and corruption strategy document and these objectives will inform the activities that would be outlined in the plan:
- i. To strengthen the anti-fraud and corruption initiatives within the Department through the implementation of Fraud Prevention Standard Guidelines and Techniques (Fraud prevention strategies)
 - ii. To create an enabling environment for the establishment of a Fraud and Corruption Database as well as Fraud risk Register for the Department
 - iii. To perform Fraud Risk assessments and impact study analyses based on the Departmental Corruption Database;
 - iv. To implement whistle-blowing mechanisms or systems and improve an organizational ethics culture through development and implementation of an ethics policy;
 - v. To establish training and awareness campaigns and or programmes on anti-fraud and corruption.

2. PURPOSE FOR ANTI-FRAUD AND CORRUPTION STRATEGY

The Department of Health has an approved Anti-Fraud and Corruption Strategy (inclusive of a roll out plan) which are there for the following reasons:

- 1. To introduce common prevention, detection and response mechanisms for the department and its institutions, intended to guide all the management and staff in reducing fraud and corruption.

2. To ensure that there are strategies put in place that will ensure that fraud and corruption are kept at a minimum in line with the Department's zero tolerance to the fraud and corruption policy.
3. To ensure that departmental resources are utilised wisely and optimally in providing high quality service and that any form of irregular, unauthorised as well as fruitless and wasteful expenditure are eliminated within the department

3. Legislative Mandate

- 3.1 Section 195(1) (a) of the Constitution of Republic of South Africa, states: Public administration must be governed by the democratic values and principles enshrined in the Constitution, including the following principle "high standard of professional ethics must be promoted and maintained".
- 3.2 Sec 38(1)(a)(i) of the Public Finance Management Act, stipulates that the Accounting Officer is responsible for ensuring that the Department, trading entity or constitutional institution has and maintains effective, efficient and transparent system of financial and risk management and internal control.
- 3.3 Sections 3.2.1 and 27.2.1 of the Treasury Regulations require that risk assessment is conducted on regular basis and a risk management strategy, which includes a fraud prevention plan, is used to direct internal audit effort. The strategy must be clearly communicated to all employees to ensure that risk management is incorporated into the language and culture of the Department or entity.
- 3.4 The other legislative instruments that inform and guide the development of this policy are as listed below:
 - 3.4.1 Prevention and combating of corrupt activities Act 12 of 2004 (PRECCA)
 - 3.4.2 Prevention of Organized crime Act 121 of 1998 (POCA)
 - 3.4.3 Promotion of Access to information Act 2 of 2000 (PAIA)
 - 3.4.4 Promotion of Administrative Justice Act 3 of 2000 (PAJA)
 - 3.4.5 SIU and Special Tribunals Act 74 of 1996 as amended (SIU Act 2005)
 - 3.4.6 Witness Protection Act 112 of 1998
 - 3.4.7 Financial Intelligence Centre Act 38 of 2001 as amended (FICA)

3.4.8 Criminal Procedure Act 51 of 1977 as amended (CPA)

3.4.9 Protection of Personal Information Act, 2013

4. COMPONENTS OF THE STRATEGY

4.1 Structural Strategies

4.1.1 Roles and Responsibilities:

4.1.1.1 The Accounting Officer

- a) Ensure that structures and processes are put in place within an organization.
- b) Ensure that fraud and corruption are adequately and efficiently addressed.

4.1.1.2 Employees/Staff members

- a) Every employee/staff member including ancillary staff within the Department to report any suspected act of corruption or fraud to their immediate manager or supervisor or through any other means the Department would have provided giving details surrounding the case.
- b) Safeguard assets under their control;
- c) Report suspected fraud and corruption;
- d) Report maladministration;
- e) Clearly understand their obligations with respect to any losses, deficiencies and shortages;
- f) Ensure all personal claims are accurate and contain no deliberate omissions or commissions that unduly benefit the employee;
- g) Report any misconduct, including official misconduct; and
- h) Conducting themselves in an ethical manner when conducting business within or outside the Department as leaders in the public sector.



4.1.2 Corporate Governance

- a) The consequences of ignoring governance issues, of which systemic corruption is a major symptom, are extremely serious.
- b) Corporate governance ensures that the organisation is run in a systematic way which ensures that the interests of the different stakeholders are safeguarded and that the management of the Department will perform their duties bearing in mind their fiduciary responsibilities.

4.1.3 Ethics and Ethical Culture

- a) The Department of Health is required to conduct itself in an ethical and moral way. Ethics are concerned with human character and conduct and deal with questions of right and wrong, appropriate and inappropriate behaviour and what constitutes good or wrong
- b) Ethical conduct is based on a set of principles referred to as values or norms. The collective ethical conduct of all the individual employees of an institution reflects the Institution's ethical conduct. In this regard, the highest standards of ethics are required by employees when fulfilling their duties.
- c) The Department and its employees should appreciate that honesty and integrity are vital for achieving organisational goals, rather than being a mere add-on to business, ethics should be seen as an integral part of realising organisational goals.
- d) Good governance indicates that institutions should develop codes of conduct (ethics) as part of their corporate governance frameworks. All employees are expected to abide by the Code of Conduct for the institution.
- e) Ethical conduct within a department is required by the Constitution; it is also the cornerstone of sound governance; an inherent aspect of professionalism; a major component of organisational success as well as a core responsibility of public office



4.1.4 The Seven Principles of Public Life

a) Selflessness

Holders of public office take decisions in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends

b) Integrity

Holders of public office should:

- Not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in their performance of the official duties.
- Avoid any situation that may give rise to actual or perceived conflict of interest

c) Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

d) Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

e) Openness

Holders of public office should be as open as possible about all the decisions and actions that they take and should give reasons for their decisions. They should ensure that the public has access to



departmental information and restrict access to information only when the wider public interest clearly demands.

f) Honesty

Holders of public office have a duty to declare any private interests relating to their public duties to take steps to resolve any conflicts arising in a way that protects the public interest.

g) Leadership

Holders of public office should promote and support these principles by leadership and example

4.2 Operational Strategies

Operational strategies are the activities that are engaged in to ensure that Anti-fraud and corruption within the Department is well established. The strategy will include the following:

- 4.2.1 The establishment, revision and review of internal controls, periodic auditing of the control effectiveness.
- 4.2.2 The establishment of effective internal reporting systems.
- 4.2.3 The development of 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 the Department.
- 4.2.4 The development of policies and procedures that reflect the organisation's ethical culture and governance issues and;

4.3 Detection Strategies

- 4.3.1 No matter how successful a Department's corruption prevention strategies are, corruption can still occur. This means that the need to detect corrupt activities, investigate and resolve them will always be part of an integrated and comprehensive fraud and anti-corruption strategy.
- 4.3.2 Because corruption is a crime where involved parties gain from, there is very rarely an obvious victim who will be willing to lay a charge and this makes it very difficult for an organisation to detect fraud and anti-corruption. While it is difficult to detect fraud and corruption it can still be detected and can also be deterred if proactive detection strategies are put in place.
- 4.3.4 The following are the key elements of an effective detection strategy:
- a) Developing a system that encourages employees, clients and the public in general to report corruption.
 - b) Ensuring that the Department's internal audit function plays a proactive role in the detection of corruption.
 - c) Having a Fraud and Corruption Database in place.
 - d) Reporting relevant information to the Public Service Commission and the DPSA in terms of the Minimum Anti-Corruption Capacity

4.4 Deterrence and Detective Strategy

4.4.1 Whistle blowing

- a) Employees and community members play a vital role in detecting fraud, theft and corruption. All employees are encouraged to discuss their concerns with line management.



- b) Community members should be made aware of the procedures to follow to blow whistle.
- c) *The procedure for raising concerns is outlined in the Department's Whistle Blowing Policy.*

4.4.2 Management Checks

It is important that managers at all levels within the Department are alert to potential problems in their work area and that adequate and effective safeguards are in place to prevent any irregularities including financials. However, managers should also satisfy themselves that checks are in place at the appropriate levels, so that in the event of a breach, any irregularity would be picked up promptly, so minimising any loss to the Department and the public at large.

4.4.4 Internal Audit/ Internal Control function

The Internal Audit or in the absence of it, the Internal Control function plays an important role in the detection of fraud and corruption within the Department especially with regards to financial related issues. Internal Control will also assist with checking the effectiveness and relevance of controls including those established to curb fraud and corruption related risks. As the Internal Audit conduct its audits it might in the process reveal potential or actual areas where fraud or corrupt activities might be happening.

4.5 Prevention Strategies

- 4.5.1 It is of paramount importance for the Department to prevent fraud or corruption from happening as much as possible. This is because when an organization prevents fraudulent activities it saves itself on resources including productive time that might otherwise be wasted on carrying out



investigations, attending to disciplinary hearings, attending to court cases, recovering and restoration processes.

4.5.2 Department of Health appreciates that prevention is far better than cure and thus believes that much more resources can be committed to prevention strategies.

4.5.3 Prevention strategies include amongst other:

4.5.3.1 Conducting Workshops and Campaigns

- a) Campaigns and workshops are the first step that any organization can take in the implementation of fraud and anti-corruption. This is due to the fact that when campaigns such as road shows, posters, flyers, banners including electronic banners are put in place the whole organization and the public will know and understand what the organization stands for and what their role can be in the fight against fraud and corruption.
- b) Workshops can be conducted in the form of Indabas where issues relating to fraud and anti-corruption are discussed, learning platforms, focus group discussions or any other that the Department might deem effective. Workshops are information sharing platforms as well as a learning platform. These workshops can also be conducted through electronic forms like Web Seminars (Webinars).
- c) Campaigns can also be in the form of news flashes on the Departmental website, or can be in the form of electronic flyers posted at every institution or office entrance or reception foyer.

- d) Information can also be printed on the back side of pay slips as this ensures that information gets to every employee in the Department from the highest to the lowest.

4.5.3.2 Conducting pre-employment and pre-contractual screening

- a) Conducting of pre-employment and pre-contractual screening includes doing reference checks, security and police clearances. This enables the Department to have an insight of the nature of the person or organization that it will be engaging with.
- b) It will be to the benefit of the Department if a standing policy not to employ, hire or contract any person or company whose management has a criminal record especially that which is related to fraud and corruption.
- c) The screening processes will be implemented in conjunction with other units in the Department such as Human Resource Management (HRM), Supply Chain Management (SCM) and Security and Records Management (SRM) directorates.

4.5.3.3 Induction sessions on recruitment of new staff and training

- a) Inclusion of fraud and anti-corruption during induction sessions, will assist the Department to instill departmental beliefs and values system, the department will have reasonable assurance that these values and the ethical values as well as good corporate governance issues are embedded into the new employee.



- b) This will also improve on such issues as whistle blowing. Induction programme will be developed in consultation with HRM and rolled out together with the general induction sessions.

4.5.3.4 Compulsory disclosure of interests

- a) If the Department institutes compulsory disclosure of interests for all employees in management positions this will prevent the likelihood of fraud and corruption of such nature as mentioned above from happening
- b) According to current public sector practices it is compulsory for all senior managers to disclose their interests annually according to outlined procedures.
- c) Disclosure of interests shall apply to all designated employees of the Department irrespective of the level of employment. However this compulsory disclosure does not exonerate senior management from abiding by the requirements as set out in the SMS Handbook and other applicable prescripts as per the directives of DPSA and National Treasury.

4.5.3.5 Guidelines on management of Gifts

- a) Corruption can happen in the form of gifts where employees know that they cannot accept tokens of appreciation in the form of cash or get kickbacks for their role in any transaction. The employee and the other party might then agree that a gift be given which can then be converted to cash by the employee at a later stage.
- b) To avoid such, the Department must comply with the "Guide on Managing Gifts in the Public Sector" by insisting on the determined maximum value that a corporate gift can carry for it to be accepted by any employee and



that the gift might not be sold, traded or exchanged for any other thing including cash and that all gifts received be recorded. This will also help the Department keep a record of who always get gifts and from whom and under what circumstances, thus working towards preventing fraud.

4.5.3.6 Fraud prevention plans and Internal audit plans

- a) Internal Audit plans and fraud prevention plans assist the Department in identifying the areas where systems and controls are ineffective. Areas where controls are weak or ineffective are most likely to be exploited by corrupt employees to their own benefit.
- b) Regular internal audits will help identify these gaps and thus enabling the Department to strengthen controls thus preventing fraud. Fraud prevention plans will be developed or revised following the conducting of or the review of the fraud risk assessment process to identify emerging fraud risks.
- c) Internal Audit plans will be developed in line with the internal audit standards with provisions for ad hoc audits being made.

4.5.3.7 Fraud risk Assessments

Fraud risk assessments are part of the organization's risk assessment process and these can be conducted concurrently with the Department's annual risk assessments or following the release of audit reports. This will help the Department determine where the organization is most exposed and also be able to put in place controls to prevent materialization of such risks.

The Fraud risk assessment will be conducted using the Fraud Risk Rating Tool as recommended by the Provincial Risk Management Forum.



Basically the aim of risk management is to highlight those components of the Department that operate in high-risk areas, and to develop a strategy for reducing these risks.

4.5.3.8 Physical and information security measures

- a) Fraud and corruption in most cases involve the exploitation of the organization's physical and information and technological resources by the corrupt employees or members of the public.
- b) It is against this background that efficient and reliable physical and information security measures need to be put in place. The putting in place of physical security and information security measures does not only prevent corruption but also communicates the Department's commitment to protecting its resources.
- c) Physical and information security is essentially safeguarding of resources and a committed organization must also safeguard its employees physically and psychologically as this will also improve the sense of belonging on the employees' part and thus reducing the likelihood of employees to think of committing fraud or corruption.
- d) They will also know what to say and what not to say when presented with a situation. Security and Records Management directorate and the Information and Communication Technology (ICT) directorate will be relied upon extensively in ensuring sound physical and information security measures for the Department.

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4.5.3.9. Introduction of Obligatory Leave Periods

- a) Department will consider introducing obligatory leave for the support services branch.
- b) This is based on the fact that if employees spend much time with easy reach to resources and they are idle, a conducive environment is created for fraud to be committed.
- c) It also ensures that those contemplating on committing fraud will not be presented with such an opportunity during such times as festive seasons where business operations are low and most employees including most senior managers are out on leave.
- d) Compulsory leave will be introduced for employees working in SCM, Accounts payments, Salaries, Recruitment and provisioning, budget planning and any other financial sections where the possibility of fraud and/or misappropriation may occur. This will also include those working at cashing/ billing points in hospitals and health care institutions.

4.6 Response Strategies

- a) The Department upon detection of fraud or corruption through whichever method that would have been used need to respond with swift actions to either deter the fraud from being committed or to stop it from going further if it had already occurred.
 - b) As was stated earlier that fraud and corruption detection is very difficult, the Department as a way of responding needs to firstly conduct an investigation and thereafter depending on the outcome be able to
- Department of Health, Anti-Fraud And Corruption Strategy 2023/24



implement the other activities of the response strategies as per rising need.

4.6.1 Investigations

- a) Upon the reporting of suspected fraud or corruption the Department is obliged to conduct a preliminary investigation to ascertain whether there is a case or a hoax.
- b) The preliminary investigations have to be done according to the procedures outlined in the criminal procedure law as well as provisions of the Labour Relations Act.
- c) Depending on the capacity of the Department, preliminary investigations can be conducted internally but external support of units such as SAPS, Special Investigation Units or NIA might be solicited depending on the nature of the allegations.
- d) Investigations can thus take the form of overt (open) or covert (in secret) investigation depending on the sensitivity of the allegations.
- e) If the outcome of the preliminary investigation shows that there is a case and the preliminary investigator has in consultation with the Accounting Officer seen it fit that a thorough investigation on criminal basis be invoked can thus approach the SAPS for further investigation and possibly prosecution.

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Details of carrying out investigations are outlined in the fraud prevention standard guidelines.

4.6.2 Prosecution

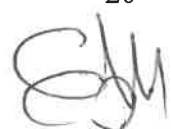
The Department is determined to deal with fraudsters in the strongest possible terms and to do so, the Department will involve (where the need arises) the South African Police Services to pursue the prosecution of offenders. This is designed to deter others from committing offences against the Department and the public.

4.6.3 Disciplinary Action

- a) The Department of Health has a zero tolerance towards fraud and corruption and as such will treat fraud and corruption committed against it by employees as a serious offence. Employees will face disciplinary action where there is evidence that they have been involved in these activities
- b) Disciplinary action may result in dismissal from the Public Service. The Department shall take firm disciplinary action where managers do not adhere to basic internal controls

4.6.4 Publicity

Press releases and publicity about theft, fraud and corruption against the Department by any employee may be used to act as a deterrent to potential fraudsters as well as to assure whistle blowers that action is taken by the Department when they blow the whistle on any corrupt activities within the Department.

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4.6.5 Restitution


Where fraud and corruption is proved and the Department has suffered any form of loss including financial loss, then the Department will seek to recover through legal means the full value of any loss from the perpetrators

4.7 Maintenance Strategies

- a) The Department shall make sure that the anti-fraud and corruption strategy framework is periodically reviewed to ensure that it remains relevant, effective and in line with the policy.
- b) The Accounting Officer of the Department is ultimately accountable for this review and may appoint a person to take responsibility for this.
- c) Maintenance strategies will include the review of fraud risks through the periodic conducting of fraud risk assessments as well as internal control reviews.

4.7.1 Internal controls reviews

In every area where fraud is detected, line management will reassess the adequacy of the current internal control environment (particularly those controls directly impacting on the fraud incident) to consider the need for improvements. The responsibility for ensuring that the internal control environment is re-assessed and for ensuring that the recommendations arising out of this assessment are implemented will lie with line management of the Department.



5 IMPLEMENTATION PLAN FOR ANTI-FRAUD AND CORRUPTION

The Anti-fraud and corruption strategy is developed in line with the Anti-Fraud and Corruption Policy and Implementation Plan for Anti-Fraud and Corruption. The Plan is attached here in

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6 CONCLUSION

For the anti-fraud and corruption strategy to be effectively implemented it is essential for the Department to appreciate that internal collaboration and cooperation is of paramount importance. As mentioned under response strategies above collaboration with external stakeholders is also important.

7. REVIEW OF THE STRATEGY

The strategy is effective from 1 April 2023 and shall be reviewed by the end of its expiry period i.e. 31 March 2024 or as and when required by to ensure alignment and relevance to any significant changes in the professional, regulatory, governance and any other environment that affects functionality of risk management processes.



MR. L GOPANE

CHAIRPERSON: RISK MANAGEMENT COMMITTEE

31-01-2023
DATE

APPROVED/NOT APPROVED



MR OE MONGALE

SUPERINTENDENT GENERAL: NWDoh

31/01/2023
DATE




IMPLEMENTATION PLAN FOR ANTI FRAUD AND CORRUPTION 2023/24

OBJECTIVE	ACTIVITY	RESPONSIBILITY	DATE	OUTPUTS	PROGRESS
Ensure that the Annual Fraud Risk Assessment is conducted.	Draw Departmental Fraud Risk Register	CRO	March 2023	Approved 2023/24 Fraud Risk Register	
To strengthen the anti-fraud and corruption initiatives within the Department	a) Review of Anti-Fraud and Corruption working documents 2023/2024	Ethics Management Committee (EMC)	March 2023	<ul style="list-style-type: none"> i. Approved Anti-Fraud and Corruption policy ii. Approved Anti-Fraud and Corruption Strategy inclusive of implementation plan iii. Approved Whistle Blowing policy 	
	b) Anti-Fraud and Corruption awareness	CRO	Q1, Q2 ND , 3 RD and 4 th quarter	<ul style="list-style-type: none"> i. Globalization of the Fraud Prevention policies to all staff ii. Putting posters of Anti-Fraud and Corruption in all Facilities of the organization 	

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OBJECTIVE	ACTIVITY	RESPONSIBILITY	DATE	OUTPUTS	PROGRESS
To create an enabling environment for the management of Fraud and Corruption.	1. Table progress Report on Fraud Risks 2. Monitoring and reporting on the effectiveness of fraud prevention initiatives	SMS CRO	2 ND , 3 RD and 4 th quarter	i. Fraud risk monitoring progress report ii. Approved Ethics Management Committee Report	
To implement whistleblowing mechanisms to improve organizational ethics culture	Issue newsletters on ethics management reporting mechanism	CRO	Q1, Q2 ND , 3 RD and 4 th quarter	Quarterly Newsletter article	
To establish training and awareness campaigns on ethics management, anti-fraud and corruption	1. Anti-Fraud and Corruption awareness	CRO	Q1, Q2 ND , 3 RD and 4 th quarter	i. Presentation of Awareness workshops to all staff members and attendance registers	

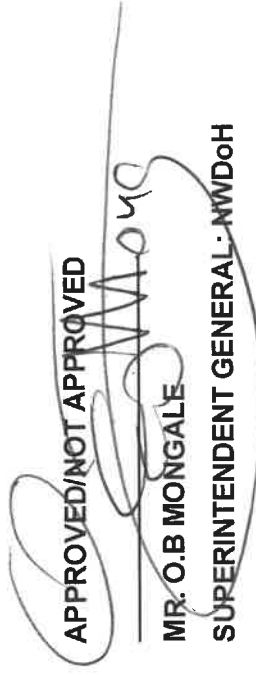
RECOMMENDED


MR. L. GOPANE

CHAIRPERSON: RISK MANAGEMENT COMMITTEE

DATE

APPROVED/NOT APPROVED


MR. O.B. MONGALE
SUPERINTENDENT GENERAL - NWDOH

31/01/2023
DATE