



## INTERNAL AUDITORS INTIMIDATED FOR 'BLOWING THE WHISTLE'



**The Institute of  
Internal Auditors**  
*South Africa*



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Internal Auditors  
South Africa**

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## EXECUTIVE SUMMARY

It appears that internal auditors and others who are willing to 'blow the whistle' on wrongdoing in both the public and private sectors are increasingly coming under attack. This trend is probably linked to the growing levels of corruption in South Africa. Corruption ultimately affects all South Africans. It undermines society and leads to political, economic, social, environmental and moral decay, thereby reversing the benefits of our hard-won democracy and freedom.

Internal auditors play a vital role in upholding accountability, transparency, fairness and improving competence within organisations. As such, they are the defenders of good values and excellence, and fall within the ranks of those who serve the public interest. By their very nature, internal auditors play a role in strengthening the whistle-blowing culture. It is therefore with some concern that the IIA SA has noted the increasing reports of intimidation experienced by its members, and the long-term implications for both our members and the profession in South Africa. This report is the result of the Institute's investigation into intimidation of both internal auditors, as well as other employee whistle-blowers, victimised for exposing corruption. In-depth interviews were conducted with six public and private sector 'whistle-blowers', five of whom are internal auditors. Several other forensic experts as well as the Deputy Public Protector, representatives of the Auditor-General as well as the Public Service Commission were also interviewed.

In South Africa there are key laws aimed at encouraging whistle-blowing and protecting whistle-blowers. The Prevention and Combating of Corrupt Activities Act places a responsibility on those who are in a position to uncover corruption (such as internal auditors), to do so; while the Protected Disclosures Act outlines various protections for whistle-blowers, albeit limited to occupational detriment remedies. The Companies Act extends protections for private sector employees beyond workplace-related harassment to include protection from criminal charges and civil claims against the whistle-blower.<sup>1</sup> Despite these mechanisms, whistle-blowing is not a common occurrence, and those who do disclose still experience intimidation. This suggests that potential whistle-blowers are deterred by the perceived inability of the law to truly protect them, while corrupt individuals rely on the weak implementation of disclosure mechanisms to escape punishment.

It is hoped that the advice offered in this paper by actual whistle-blowers will prove invaluable to internal auditors who are contemplating disclosure, or who are already under attack. The suggestions are practical and cover things to consider before embarking on disclosure; the protection of information; personal protection; dealing with dirty tricks and victimisation; handling stress; workplace dynamics; how to make a protected disclosure according to the law and the various avenues of relief available.

Stakeholders such as management, the Board and audit committee members are also advised to pay heed to the information presented. It is becoming imperative for organisations to consider developing and implementing effective mechanisms to enable employees to report unlawful and corrupt conduct, and to ensure real protection for those who make disclosures.

<sup>1</sup> Patricia Martin - ODAC (the Open Democracy Advice Centre) publication: The Status of Whistle-Blowing in SA - Taking Stock p. 6-064 at <http://www.advocacyaid.com/index.php/publications/62-the-status-of-whistleblowing-in-south-africa-taking-stock>



**The Institute of  
Internal Auditors  
South Africa**

## **ABOUT THE INSTITUTE**

The Institute of Internal Auditors South Africa (IIA SA) is part of an international network representing the interests of Internal Auditors worldwide. As part of this international network, the IIA SA upholds and supports the profession by providing a wide range of services dedicated to the education and advancement of internal auditors and dynamically promoting and developing the profession in South Africa. We serve internal auditors in South Africa by offering Technical Guidance, Professional Training Programs, Certification Programs, Continuing Professional Development Opportunities, Conferences and Networking Opportunities.



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Although internal auditors are not ‘whistle-blowers’ per se, they are sometimes viewed as such by corrupt individuals, simply for doing their work which requires them to expose wrongdoing so that the organisation can deal with the associated operational risks and dangers.

## INTRODUCTION

Trending conversations among peers suggests that increasing numbers of internal auditors in South Africa are being intimidated as a direct result of their work in uncovering fraud, corruption and other wrongdoing. In fact, a poll done in 2012 at the Institute of Internal Auditors of South Africa (IIA SA) National Conference, revealed that more than 70% of attendees had experienced intimidation in the workplace. This alarming response prompted the Institute to investigate the issue with a view to providing practical guidance for internal auditors facing similar situations.

Although **internal auditors are not ‘whistle-blowers’ per se**, they are sometimes viewed as such by corrupt individuals, simply for doing their work which requires them to expose wrongdoing so that the organisation can deal with the associated operational risks and dangers.

The mandate of the internal and forensic auditing professions, by its very nature, gives auditors direct access to the records of an organisation as well as its top management. As independent-minded ‘insiders’, so to speak, their knowledge of confidential information coupled with their analytical skill, enable them to

detect and expose fraud, corruption, maladministration and other impropriety. For the most part, auditors are respected and valued for bringing such matters to light.

It is possible that as corruption levels increase globally, there is a concomitant rise in the incidence of intimidation of whistle-blowers and others who find themselves in a position to reveal wrongdoings. Transparency International’s<sup>2</sup> 2013 Corruption Perception Index shows that South Africa continues to slide down the rankings. The global Index, which measures perceptions about levels of corruption in the public sector, shows that South Africa dropped a further three places to number 72 out of 177 countries in 2013 compared to number 69 in 2012.

## THE CONSEQUENCES OF CORRUPTION

The negative effects of corruption can be seen in all spheres of life - economic, political, social and environmental. Politically, it has the effect of undermining democracy and the rule of law, eroding citizens’ confidence in, and respect for public institutions, limiting political transparency, and instituting a

<sup>2</sup> Transparency International is a non-governmental organization that monitors and publicises corporate and political corruption in international development. IT consists of chapters – locally established, independent organisations – that address corruption in their respective countries. [http://en.wikipedia.org/wiki/Transparency\\_International](http://en.wikipedia.org/wiki/Transparency_International)



political culture based on patronage and clientelism. On an economic level, corruption diverts wealth to underserving parties and reduces competition, investment and productivity, ultimately reducing the country's wealth. In the social sphere the misuse of public funds as well as private sector corruption such as collusion in the price of basic goods renders the poor more vulnerable and contributes towards social instability and unrest. The environment suffers through the excessive, unsustainable and reckless exploitation of limited resources, and the extreme disregard for nature creates potential hazards of all kinds. The cumulative effects of corruption is that it ultimately creates a cynical, selfish, lazy, violent, uncaring and impoverished people living in a country that is on a slippery slope to a failed state. Corruption undermines freedom, justice, equality and all the other hard-earned dividends of democracy.

## CORRUPTION AND INTIMIDATION

Corruption appears in many guises, some more overt than

others. A 2013 Corruption Watch report<sup>3</sup> indicates that in South Africa the bulk of the reports received are about abuse of state resources by public officials (43%), corruption in procurement processes (16%), bribery (13%), corruption in employment (8%) and other (20%).

When the activities of corrupt individuals are exposed, or likely to be exposed, their reaction is sometimes to retaliate against the person bringing the wrongdoing to light. The kinds of intimidation that individuals may be subject to range from relatively 'soft' intimidation to extremely serious criminal acts including grievous bodily injury. This rise in intimidation appears to mirror the escalation in the levels of violence in the country, and may be linked to a culture of growing intolerance that appears to be taking root.

The diagram below indicates four categories of intimidation, sometimes referred to as the 'Whistleblower's Cross'.<sup>4</sup>

**FIGURE 2**  
**Whistleblower's Cross**

### JOB HARASSMENT

Demotion and suspension; prejudicial reassignment; close monitoring by supervisors; negative performance appraisals; undue disciplinary actions; adverse decisions concerning promotion, pay and benefits

### OSTRACISM

Undue criticism by co-workers; undue avoidance by co-workers; other adverse actions that affect work performance

### UNEMPLOYMENT

Termination from employment; blacklisting from other jobs; determination that an employee or applicant is 'unfit for duty'

### THREAT TO SECURITY

Civil, administrative, and criminal cases; death threats to whistleblower and his or her family and immediate relatives; revocation of security clearance

<sup>3</sup> Corruption Watch 2013 Report at [http://corruptionwatchconnected.org/annual\\_report.shtml](http://corruptionwatchconnected.org/annual_report.shtml)

<sup>4</sup> Whistleblowing in the Philippines: Asian Institute of Management, June 2006, RVR Center-Hills Program on Governance. P.40

## THE IMPORTANCE OF DISCLOSURE

The willingness of brave individuals to disclose or 'blow the whistle' on wrongdoing and malpractice in both the public and private sectors plays a vital role in combating corruption, strengthening democracy and accountability, limiting mismanagement, saving lives, protecting the environment, upholding the rule of law and ensuring the proper use of public resources.

Whistle-blowers place themselves at great personal and professional risk in order to expose serious wrongdoings, and their contribution to society is immense, though this is not always recognised. In some cases the culture of moral ambiguity has created negative perceptions of whistle-blowers as 'informers' or 'snitches'. In recognition of the need to provide protection for whistle-blowers, the South African government has promulgated various laws that relate to the disclosure of information about wrongdoing in all sectors of the economy. It should be noted that **disclosure is not simply a good thing for society; it is also in fact a legal requirement.** Laws such as the Prevention and Combating of Corrupt Activities, Act No 12 of 2004 (PCCAA) and the Financial Intelligence Centre Act of 2001 (FICA) require persons who are aware of, or suspect certain kinds of wrongdoing, to report such to the relevant authorities.<sup>5</sup> In the case of the PCCAA, individuals in a position of authority, or "anyone who ought reasonably to have known or suspected" wrongdoing as described in the Act (internal auditors would be included here) are obliged to report corruption to the police if the amount in question exceeds R100 000. Failure to do so is a criminal offence.<sup>6</sup>

As the levels of corruption and maladministration in South Africa grow, the role of whistle-blowers is becoming increasingly important. Unless the practices that undermine both public and private sector organisations, governments and societies are brought to light, no corrective action can be taken. The failure of

the majority to speak out strongly against wrongdoing, means that silence is often regarded as tacit consent to the continued onslaught on national assets and societal values. Therefore, blowing the whistle must be seen as one of the most effective ways to protect the common good. The brave few who do find the courage to speak out should be hailed as heroes, but this is not always the case.

## THE WHISTLE-BLOWER'S ORDEAL

The decision to expose serious impropriety can come at enormous cost to those individuals, their families and friends. The 'scars, pains and fears'<sup>7</sup> that these men and women endure are sacrifices that preserve the benefits that a free, open, safe, democratic and accountable society bestows upon its citizens. Auditors, whether in the private or public sectors, serve the public interest. In executing their duties diligently, they sometimes come up against unscrupulous, bullying individuals. Under such circumstances, it can be extremely difficult for internal auditors to remain objective and independent in compliance with the Professional Standards. Nevertheless, a good auditor needs to be a tough one, able to withstand intense victimisation while steadfastly adhering to the Standards of the profession. Such a strong mental attitude and emotional fortitude begins with knowing one's rights and being prepared in advance to counter the stresses that may come when the intimidation starts.

Whistle-blowers, including internal auditors who endure victimisation as a result of bringing corruption to light, typically undergo a series of reprisals and retaliations as a consequence of 'doing the right thing'. The workplace then becomes a site of battle for the individual who may face all kinds of abuse, humiliation, and 'occupational detriment' - such as poor performance agreements, being demoted, transferred, facing trumped up charges, being subjected to internal investigations and the like.

<sup>5</sup> Notes provided by Adv. Malunga, Deputy Public Protector of South Africa

<sup>6</sup> PCCAA, Section 34 <http://www.justice.gov.za/legislation/acts/2004-012.pdf>

<sup>7</sup> Andre du Toit, whistle-blower who publicly exposed corruption at Beige Holdings. See <http://www.moneyweb.co.za/moneyweb-historical-news-news/andr-du-toit-former-financial-manager-and-john-raw?sn=Daily+news+detail>





Apart from the hardships faced at work, some whistle-blowers interviewed by the IIA SA spoke of their fears for their personal safety and that of their families. Threats made against them ranged from subtle innuendos to overt threats relating to loss of livelihood, reputation or life. Some whistle-blowers received threatening phone calls from third parties; they had their phones tapped; were followed while driving and some were even shot at. Indeed, the murders of auditors Andile Matshaya in 2012 and Laurence Moepi in 2013, has brought attention to the extreme danger that auditors can face in the line of duty.<sup>8</sup> Whistle-blowers subjected to such persistent and ongoing physical, mental and psychological abuse may find that the stress takes its toll on the body, resulting in various physical ailments. Occasionally, individuals experience emotional breakdowns, or suffer financial losses due to dismissals from work or protracted legal battles.

## SOUTH AFRICA'S WHISTLE-BLOWING FRAMEWORK

South Africa's whistleblowing framework has evolved over time, and is based on the Constitution, the Protected Disclosures Act No 26 of 2000 (PDA), the Labour Relations Act, the Companies Act 71 of 2008 as well as the jurisprudence developed by the courts.<sup>9</sup> The PDA is the primary 'whistle-blower' legislation, whose objectives are the following:

- a. To protect an **employee**, whether in the **private or public sector**, from being subjected to an occupational detriment on account of having made a protected disclosure
- b. To provide for certain remedies in connection with any occupational detriment suffered on account of having made a protected disclosure; and
- c. To provide for procedures in terms of which an employee can, in a responsible manner, disclose information regarding improprieties by his or her employer.

The disclosure of information relating to impropriety is only regarded as being 'protected' under certain conditions such as having been made in good faith, to a designated authority and with the whistle-blower having 'reasonably believed' the information relating to the wrongdoing.

The PDA only provides protection for individuals who are (or were) in formal employment, and its protection is limited to disclosures made about the employer (or another employee). Furthermore, the protection is **limited to occupational detriment** resulting from the actions of the employer or another employee of the organisation. Thus protection is largely focused on prejudice suffered in the workplace, and the effects thereof. The Act provides **no immunity against civil and criminal liability** resulting from the disclosure.<sup>10</sup> Therefore the protections provided may be considered too narrow for extreme cases of intimidation where a person's life may be threatened.

## SUMMARY OF ADVICE FROM WHISTLE-BLOWERS INTERVIEWED<sup>11</sup>

Several private and public sectors whistle-blowers, some of whom are internal auditors, were **interviewed** about their whistle-blowing experiences. Without exception, they all stated that despite their trials and tribulations, they held no regrets about exposing misconduct, and that their course of action was ultimately the correct one to take. The following advice on how to handle intimidation was obtained from these whistle-blowers as well as forensics experts that were interviewed by the IIA SA.

<sup>8</sup> Andile Matshaya, who worked at the national Department of Transport had uncovered corruption and had previously received death threats. Moepi, a seasoned forensic auditor at an auditing firm had worked closely with the Commercial Crimes Unit and was linked to several high profile cases. See [http://www.iol.co.za/news/crime-courts/murdered-auditor-key-in-cosatu-probe-1.1594607#.Um\\_HMvmnqxU](http://www.iol.co.za/news/crime-courts/murdered-auditor-key-in-cosatu-probe-1.1594607#.Um_HMvmnqxU); and <http://www.citypress.co.za/news/mysterious-death-of-a-civil-servant-20120623/>

<sup>9</sup> Patricia Martin: The Status of Whistleblowing in South Africa, <http://www.advocacyaid.com/index.php/publications/62-the-status-of-whistleblowing-in-south-africa-taking-stock>

<sup>10</sup> Patricia Martin: The Status of Whistleblowing in South Africa, p.9

<sup>11</sup> Practical advice offered by 10 whistle-blowers and forensics experts interviewed by IIA SA in 2013 and 2014



ISSUE	ADVICE
<b>Victimisation and bullying</b>	<ul style="list-style-type: none"> <li>• Before blowing the whistle, internal auditors should seek sound advice from a safe source such as a lawyer or forensics expert.</li> <li>• Don't be naïve. Internal auditors should be aware that some people may employ dirty tricks to protect themselves.</li> <li>• Do not count on support from colleagues even if they appear to privately agree with the choice to disclose. In all probability the internal auditor will have 'go it alone'.</li> <li>• Auditors should always behave impeccably, so that nothing can be pinned on them. If they receive instructions that violate the law, they would be well advised to obtain it in writing. In their responses to principals they should quote the relevant rules, regulations or legislation and provide the correct advice.</li> <li>• Always ensure that the case against the perpetrator is water-tight and factual. Be persistent, investigate thoroughly and gather a solid portfolio of evidence - financial documents, internal reports, e-mails, audit work papers etc.</li> <li>• Document concerns expressed to management of the organisation or audit firm.</li> <li>• Enlist trusted colleagues to assist where possible, especially if they are in a position to corroborate allegations of impropriety.</li> <li>• Be aware that as a CAE, one may officially report to the very busy CEO, but in reality the reporting line is to the Chief Operating Officer (COO) or CFO, who can make life difficult if an adverse report about the COO/CFO function is submitted.</li> <li>• Always act in good faith and never for personal gain - for instance, decline offers of payment from the media if the matter goes public.</li> <li>• If the wrongdoing is not addressed internally despite best efforts, then the internal auditor should report the matter externally to the appropriate authorities.</li> <li>• If whistle-blowers experience mental, emotional or physical stress, they should seek counselling or medical assistance. It is important to remain strong throughout.</li> <li>• Internal auditors must pick their battles carefully when they encounter corruption. They should not make the mistake of always being in the frontlines, determined to 'nail the person'. Don't 'go it alone'. Sometimes it is better for internal auditors to bide their time, create allies, quietly gather evidence and seek a 'systemic solution' as one interviewee put it.</li> <li>• It is advisable for Heads of Internal Audit to stay neutral, assess whether it is safe to divulge information to team members as leaks have been known to come from within internal audit itself.</li> <li>• Depending on the situation, it may be better to back off and hand the matter over to someone else, such as the forensics department or the Public Prosecutor.</li> </ul>
<b>Job security threats</b>	<ul style="list-style-type: none"> <li>• Internal Auditors should know their rights, and seek advice from Human Resources, the union or a lawyer, and use occupational detriment remedies.</li> <li>• Use safe avenues and official channels to lodge grievances and complaints and follow the correct internal grievance procedures even when the employer does not.</li> <li>• In the case of public sector employees, follow the internal grievance procedures exactly, and report grievances to the Public Service Commission.</li> <li>• Internal auditors should be aware that employers may engage in delaying tactics or suspend them indefinitely while the investigation is underway.</li> </ul>



ISSUE	ADVICE
<b>Personal safety and security</b>	<ul style="list-style-type: none"> <li>• Personal safety should be the first priority. Individuals must be aware of the risks. Do not dismiss threats, and take every precaution to remain safe and protect loved ones. For instance, internal auditors who have received threats should not work late at the office.</li> <li>• Consult a forensics expert for advice and outsource further investigations if possible.</li> <li>• Ensure the security of the incriminating information. Hide an alternative copy elsewhere and make sure that a trusted person is aware of this.</li> <li>• Whistle-blowers should ensure that they are not the only target. They are advised to share what they know with others that they trust and find a way to make the perpetrators aware of this.</li> <li>• Where applicable, involve the authorities such as the Specialised Commercial Crimes Unit (SCCU), South African Revenue Services (SARS), The Asset Forfeiture Unit (AFU), the Public Protector, the Hawks<sup>12</sup> or whistle-blower support organisations such as Corruption Watch.</li> <li>• If the internal auditor suspects that he or she is being followed, it would be prudent to move to a safer place for a while, if at all possible.</li> <li>• Individuals who suspect that their phones have been tapped, are advised to get them checked and never to use their office or even cell phones to discuss their investigations.</li> <li>• If auditors have received threats, they should lodge a complaint at the police station, get a case number, and if possible, make it known to the suspects that you have done so. They should also request the police or their private security company (if applicable) to patrol the streets around their home.</li> <li>• Seek counselling and psychological support if necessary - including support for friends and family.</li> <li>• Take out legal insurance in case the matter ends up in court. The disclosure process may prove to be both lengthy and costly.</li> </ul>
<b>Lack of support from Oversight bodies</b>	<ul style="list-style-type: none"> <li>• Remind the Board to act independently. Bring in a governance expert to talk about ethics and the board's fiduciary responsibilities.</li> <li>• If possible, refer concerns to the Social and Ethics Committee<sup>13</sup> which is supposed to monitor the company's ethical conduct and ensure responsible corporate citizenship.</li> <li>• Include whistle-blower protection support measures in the Audit Charter, e.g. internal audit independence and recourse to the Auditor-General.</li> <li>• Report the matter beyond the Board - to the Public Protector, Auditor-General, Accountant-General, SCOPA, the relevant Minister, parliamentary committees, or any other designated regulatory body.</li> </ul>

<sup>12</sup> South Africa's Directorate for priority Crime Investigation

<sup>13</sup> Section 72 (4) of the Companies Act, 2008 and regulation 43 (2) states that every state owned company, listed public company and any other company that scored above 500 points in any of two of the previous five years is required to have a Social and Ethics Committee - see <http://www.kpmg.com/za/en/issuesandinsights/articlespublications/tax-and-legal-publications/pages/companies-act-2008%E2%80%93social-ethics-committee.aspx>

## MAKING EXTERNAL DISCLOSURES

The Protected Disclosures Act specifically cites the Public Protector and the Auditor General as two avenues of protected disclosure for whistle-blowers, though there are others as well.

### The Public Protector

The **Public Protector's** main role involves **investigating and redressing maladministration, incorporating abuse of power, abuse of state resources and corruption**, and also includes reporting, recommending, alternate dispute resolution and advising.

Anyone, (not necessarily the 'victim') can refer a complaint about corruption, including individuals, groups, organisations, political parties, civil society and communities. Complaints can also be made anonymously. Certain requirements must be adhered to such as making the disclosure in **good faith**, i.e. that it is a finding based on fact; and that the individual **'reasonably believes'** that the information is **'substantially true'** - in order for such a disclosure to qualify as a protected disclosure.

### Auditor-General

Any internal auditor can lodge a complaint of impropriety with the Auditor General (AG). Such disclosures may be made to the staff of the Auditor General during their annual audits which are conducted at all levels of government. The AG's office may have discussions with Internal Audit when they are considering the use of internal audit during the planning phase of the external audit. This is an opportunity to raise matters of concern regarding the intimidation on internal auditors. However, there is no requirement of the Auditor General to perform further investigations or take action on behalf of the internal auditor. Allegations are often referred to the Public Protector, the Public Service Commission or the Special Investigations Unit depending on the nature of the complaint.

### The Public Service Commission

As part of its mandate to investigate allegations of corruption within the public sector, the Public Service Commission receives and investigates complaints from public servants with regards to:

- grievances related to occupational detriment
- complaints about corruption, fraud, nepotism, maladministration etc.

In the case of **grievances**, the individual is required to officially lodge his/her grievance by completing the prescribed Grievance Form which can be found on the PSC website or from their offices. Public sector employees can also refer **complaints** to the PSC by either calling the National Anti-Corruption Hotline to lodge a complaint telephonically; or sending a letter to the PSC office, addressed to the Director-General, requesting that the complaint be investigated.

### Other avenues of redress

Employees (or ex-employees) can also refer disputes to the **Commission for Conciliation, Mediation and Arbitration (CCMA)**.<sup>14</sup> Alternatively, an employee who is subject to occupational detriment that cannot be resolved internally, has a right to approach any court, including **the Labour Court** to seek redress.<sup>15</sup> If the employee can prove that the detriment resulted from having made a protected disclosure, then the applicant is entitled to protection, remedial action and compensation.<sup>16</sup> If dismissed, the individual can claim compensation up to a maximum of two years' salary.

### Disclosure to the media

The PDA makes provision for a whistle-blower to make wider protected disclosures, such as to the media but only as a last resort in exceptional cases, where the individual has good cause to do so.

<sup>14</sup> Public Service Commission: Whistle-blowing - A Guide for Public Service Manager, p7

<sup>15</sup> Adapted from Public Service Commission: Whistle-blowing - A Guide for Public Service Manager, p7-8

<sup>16</sup> Notes provided by Adv. K Malunga, Deputy Public Protector of South Africa

## CONCLUSION

The apparent increase in the intimidation of internal auditors should be a matter of concern, not only to the profession but to the country as whole. Intimidation is in fact a direct onslaught on auditor independence. It must be remembered that for every *one* auditor who refuses to bend to client or management pressures, many more succumb, and either suppress findings or submit falsified favourable reports. This is not hard to understand when one considers that many auditors find themselves in asymmetrical power relationships with the client who has the prerogative to engage or dismiss the audit firm, determine the audit scope and provide access to information. Undeserved favourable audit findings in the corporate sector create a positive impression of the company. Such 'clean' audit reports which help an organisation to attract investors and access loans, are essentially deceptive and may cause very negative effects down the line. Similarly, in the public sector, the consequences are ultimately poor service delivery and the progressive weakening of public institutions.

Regrettably, South Africa does not yet have a robust "whistle-blowing" culture. Although the Companies Act does place a "positive obligation"<sup>17</sup> on private and state-owned companies to develop and implement whistle-blower policies and procedures, these may not yet be as widespread and as effective as they could be. The current laws and policies to protect whistle-blowers are a good start, but they do not go far enough to truly prevent intimidation and retaliation against honest and courageous individuals. Despite this bleak picture, all is not lost. The 2013 Corruption Watch report indicates that there is a growing willingness to expose corrupt individuals, especially in the public sector, which is where most reports originate from. As David Lewis, CEO of Corruption Watch puts it: "...the truth will out, because, as our data confirms, too many decent public officials know the truth, are deeply offended by what they know, and are willing to talk."<sup>18</sup>



<sup>17</sup> Patricia Martin, p.10

<sup>18</sup> [http://corruptionwatchconnected.org/show/all-things-corruption/post/20/public-servants-are-willing-to-report-corruption-by-david-lewis-\(cw-executive-director\)](http://corruptionwatchconnected.org/show/all-things-corruption/post/20/public-servants-are-willing-to-report-corruption-by-david-lewis-(cw-executive-director))

## ACRONYMS

<b>AFU</b>	Asset Forfeiture Unit
<b>CCMA</b>	Commission for Conciliation, Mediation and Arbitration
<b>PCCAA</b>	Prevention and Combating of Corrupt Activities Act
<b>PDA</b>	Protected Disclosures Act
<b>SCCU</b>	Specialised Commercial Crimes Unit
<b>SCOPA</b>	Standing Committee on Public Accounts

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- The Whistleblowing Manual - <http://www.corruptionwatch.org.za/sites/default/files/Whistleblowing-Manual.pdf>
- The Whistleblower's Ordeal: [http://fairwhistleblower.ca/wbers/wb\\_ordeal.html](http://fairwhistleblower.ca/wbers/wb_ordeal.html)
- Transparency International: Whistleblowing in Europe - [http://issuu.com/transparencyinternational/docs/2013\\_whistleblowingineurope\\_en](http://issuu.com/transparencyinternational/docs/2013_whistleblowingineurope_en)
- Whistleblowing in the Philippines: Awareness, Attitudes and Structures - Asian Institute of Management, June 2006, RVR Center-Hills Program on Governance - [rvrcvstarr.aim.edu/files/download/474](http://rvrcvstarr.aim.edu/files/download/474)

## USEFUL CONTACTS AND INFORMATION

### **Auditor-General**

Tel: 012 426-8000  
www.agsa.co.za

### **CCMA - Commission for Conciliation, Mediation and Arbitration**

Tel: 011 377 6650/6600  
Call centre: 086 116 1616

### **Corruption Watch**

Tel: 011 447 1472  
Email: info@corruptionwatch.org.za

### **Crime Stop** - SAPS: 08600 10111 (toll free)

### **National Prosecuting Authority (NPA)**

Also for Asset Forfeiture Unit (AFU) and Specialised Commercial Crimes unit (SCCU)  
Tel: 012 845 6000  
Email: communication@npa.gov.za  
www.npa.gov.za

### **Office of the Public Protector**

0800 112040 (toll free) / 012 366 7143  
Email: customerservice@pprotect.org.za  
www.pprotect.org.za

### **Public Service Commission**

Anti-Corruption Hotline: 0800 701701 (toll free)  
Tel: 012 352 1031  
www.psc.gov.za

### **SARS fraud and anti-corruption hotline:**

Tel: 0800 002870 (toll free)

### **SCOPA (Standing Committee on Public Accounts)**

Tel: 021 403 2376

## USEFUL LINKS<sup>19</sup>

Advice on whistle-blowing – The Open Democracy Advice Centre: <http://www.opendemocracy.org.za/>

Reporting corruption – Corruption Watch: <http://www.corruptionwatch.org.za/>

Reporting corruption in the Police – IPID: <http://www.ipid.gov.za/>

Reporting fraud and corruption in the public service - The Public Service Commission' Hotline:  
<https://www.publicservicecorruptionhotline.org.za/>

Reporting corruption to SAPS as a person in a position of authority: [http://www.saps.gov.za/org\\_profiles/core\\_function\\_components/commercial/corruption.htm](http://www.saps.gov.za/org_profiles/core_function_components/commercial/corruption.htm)

South African Human Rights' Commission (SAHRC) Guide to understanding the Promotion of Access to Information Act:  
<http://www.sahrc.org.za/home/index.php?ipkContentID=25&ipkMenuID=45>

The Chief Procurement Office within the National Treasury: <http://www.treasury.gov.za/>

The National Anti-Corruption Forum: <http://www.nacf.org.za/>

The Office of the Public Protector: <http://www.pprotect.org/>

<sup>19</sup> From Corruption Watch: Corruption and the Law in SA, A Quick Reference Guide



**The Institute of  
Internal Auditors  
South Africa**

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