

# FRAUD PREVENTION IMPLEMENTATION MATRIX FY2025/26



National Gambling Board  
South Africa

a member of the **dlc** group





## IMPLEMENTATION MATRIX

FPP Component and Area	Action required	Responsibility	Completion Date
<b>Creating awareness:</b>			
<b>Education</b>	<ul style="list-style-type: none"> <li>Provide an educational message to officials every year on anti-fraud and corruption awareness</li> </ul>	Senior Manager: Strategy and Organisational Performance	Q2 and Q4
<b>Communication</b>	<ul style="list-style-type: none"> <li>Communicate to official's salient aspects of the Code, FPP and Anti-Fraud and Corruption Policy</li> <li>Communicate to staff via email on any news, scams, trends, or changes to law etc to raise awareness on fraud and corruption.</li> <li>Monitor that communication and education re: the PFMA and Treasury Regulations is taking place.</li> </ul>	Senior Manager: Strategy and Organisational Performance	Q1 and Q3
<b>Organisation's policies and procedures, rules and prescripts</b>			
<b>PFMA and Treasury Regulations</b>	<ul style="list-style-type: none"> <li>Ensure that operating procedures support the PFMA and Treasury Regulations.</li> </ul>	Chief Financial Officer	Monthly



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<b>HR Management – Employment procedures</b>	<ul style="list-style-type: none"> <li>Ensure that induction programmes include training and awareness of fraud prevention strategy and policies.</li> </ul>	Senior Manager: Human Capital Optimisation	Annually
<b>Accountability in terms of adherence to policies and processes</b>	<p>Enforce policies and procedures by:</p> <ul style="list-style-type: none"> <li>Making management responsible for communication and training of staff in relation to policies and procedures</li> <li>Making management accountable to discipline non-performance</li> <li>Holding employees accountable for their actions / transgressions;</li> <li>Ensuring consistent and appropriate disciplinary actions.</li> </ul>	Divisional Managers	Monthly
<b>Disciplinary Code and Procedures</b>	<p>Review the disciplinary code and procedures to ensure that they include contraventions of:</p> <ul style="list-style-type: none"> <li>The employment rules and regulations (Code of ethics and business conduct)</li> <li>The Public Finance Management Act and Treasury Regulations</li> </ul>	Senior Manager: Human Capital Optimisation	Annually



FPP Component and Area	Action required	Responsibility	Completion Date
	<ul style="list-style-type: none"> <li>Communicate revised disciplinary code and procedures to all staff and managers</li> </ul>		
<b>Internal controls to prevent and detect fraud and corruption</b>	<p>Hold management accountable to enforce internal controls and discipline non-adherence and non-conformance:</p> <ul style="list-style-type: none"> <li>Hold employees accountable for their actions / transgressions</li> <li>Review inherent controls of Information Systems to ensure that they provide adequate protection. Include profiling of all suppliers / contractors / consultants / service providers as part of procurement process</li> <li>Monitor the implementation and improvement of internal controls in the areas identified to ensure that a noticeable improvement is achieved</li> </ul>	Divisional Heads	Monthly



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<b>Effective internal audit function</b>	<p>In order to provide an adequate, value-adding support service to the NGB, Internal Audit will:</p> <ul style="list-style-type: none"> <li>• Be actively involved with management in terms of the evaluation design, Implementation and maintenance of controls;</li> <li>• Work according to an internal audit coverage plan and in adherence to the Internal Audit Charter</li> <li>• Focus considerably on the programme operations in terms of their involvement in submissions, and the evaluation, design, implementation and maintenance of controls during programme implementation</li> <li>• Hold management accountable to take corrective actions in terms of audit reports submitted to them</li> <li>• Monitor the level of support received from Internal Audit to ensure satisfactory standard and intensity</li> </ul>	Internal Auditors	In accordance with timelines defined in Internal Audit coverage plan.



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<b>Physical and Information Security</b>	<p>Delegate responsibility for security:</p> <p>Ensure that the responsible persons appointed improve security measures by:</p> <ul style="list-style-type: none"> <li>Identifying vulnerable areas and performance gaps</li> <li>Revising security measures to ensure that vulnerabilities and performance gaps are effectively addressed</li> <li>Documenting security procedures</li> <li>Communicating security measures to all stakeholders</li> <li>Evaluate the inherent information security controls of the IT System</li> <li>Develop and implement an information security policy and procedures that deals with control over physical documents containing confidential information</li> <li>Monitor the implementation of the actions detailed above to ensure that it has a positive impact on the</li> </ul>	Senior Manager: Human Capital Optimization and IT Systems Support Practitioner	Quarterly



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	security measures within the institution		
<b>Investigations</b>	<p>Delegate responsibility and accountability effectively to Management by:</p> <ul style="list-style-type: none"> <li>• Developing a mandate that ensures clarity and adequate support for the accountable individual</li> <li>• Communicating to all stakeholders to ensure that everyone is aware of where to report incidents</li> <li>• Develop a database for recording of incidents reported and/or investigated</li> <li>• Monitor the level and quality of service and support received from Internal Audit</li> </ul>	Divisional Managers	Monthly
<b>On-going risk assessment</b>	<ul style="list-style-type: none"> <li>• Review the latest risk assessment conducted to ensure that action is taken to manage and mitigate fraud and corruption risks disclosed therein</li> <li>• Ensure regular risk assessments are</li> </ul>	Senior Manager: Strategy and Organisational Performance	Quarterly



FPP Component and Area	Action required	Responsibility	Completion Date
	<p>conducted and risk profile updated.</p> <ul style="list-style-type: none"> <li>Conduct annual organisation-wide risk assessments</li> </ul>		
<b>Governance structures</b>	<ul style="list-style-type: none"> <li>The committees should meet and assess the risks and FPP and report on implementation thereof</li> </ul>	RMC MANCO	Quarterly Monthly
	<ul style="list-style-type: none"> <li>The committees should review implementation and management of the risks and FPP</li> </ul>	EXCO ARC	Monthly Quarterly
<b>Ethics and Business Conduct</b>	<ul style="list-style-type: none"> <li>Update Code of Conduct</li> <li>Ensure that employees are made aware of what is expected in terms of the code conduct by signing an acknowledgement of receipt during recruitment of each new official, and annually during financial disclosure process</li> </ul>	Senior Manager: Human Capital Optimisation	Annually and upon appointment of new staff members
<b>Vetting of staff</b>	<ul style="list-style-type: none"> <li>Ensure that all staff members have been vetted before employment with the NGB.</li> <li>Ensure that all staff are vetted every two (2) years.</li> </ul>	Senior Manager: Strategy and Organisational Performance	Staff is vetted every two years  31 March 2026



FPP Component and Area	Action required	Responsibility	Completion Date
<b>Anti-Fraud and Corruption Policy</b>	<ul style="list-style-type: none"> <li>Review and implement Anti-Fraud and Corruption Policy</li> </ul>	Senior Manager: Strategy and Organisational Performance	Annually
<b>On-going maintenance and review</b>	<ul style="list-style-type: none"> <li>Ensure on-going maintenance and review of policies</li> </ul>	Senior Manager: Strategy and Organisational Performance	Annually

