

# **CORRUPTION RISK ASSESSMENT CRA REPORT MUNICIPALITY OF WALVIS BAY**



**NAMIB BOARDROOM  
MUNICIPALITY OF WALVIS BAY**

**18 - 21 FEBRUARY 2020**

# ABBREVIATIONS

<b>ACA</b>	Anti-Corruption Act
<b>ACC</b>	Anti-Corruption Commission
<b>CEO</b>	Chief Executive Officer
<b>CRA</b>	Corruption Risk Assessment
<b>GM</b>	General Manager
<b>LAs</b>	Local Authorities
<b>MURD</b>	Ministry of Urban and Rural Development
<b>NACS</b>	National Anti-Corruption Strategy
<b>OPM</b>	Office of the Prime Minister
<b>O/M/As</b>	Offices Ministries and Agencies
<b>PEs</b>	Public Enterprises
<b>RCs</b>	Regional Councils
<b>RFA</b>	Road Fund Administration
<b>UNCAC</b>	United Nations Convention Against Corruption

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## 1. BACKGROUND

The Government of the Republic of Namibia signed the United Nations Convention against Corruption (UNCAC) in 2003 and ratified it in 2004. The UNCAC is one of the international instruments that facilitated the launch of the National Anti-Corruption Strategy (NACS). Article 5 of the UNCAC requires State Parties to develop and implement a comprehensive National Anti-Corruption Strategy. Being a member state, Namibia responded to the call of UNCAC and developed and is implementing the Namibian National Anti-Corruption Strategy (NACS). The National Anti-Corruption Strategy's mission is to develop, establish and maintain an effective standard of integrity, transparency, ethics, and accountability in all sectors of society in Namibia.

As per the Anti-Corruption Act, (Act No. 8 of 2003) the Anti-Corruption Commission (ACC) is mandated to take measures for the prevention of corruption in public and private bodies. These measures include among others examining the practices, systems and procedures of public bodies and private bodies to facilitate the discovery of corrupt practices and securing the revision of practices, systems or procedures which may be prone or conducive to corrupt practices. This can be implemented when ACC engages in preventative programs as contained in the National Anti-Corruption Strategy and Action Plan 2016 - 2019 (NACS) under Strategic Objective 2: *Preventing corruption in government offices, ministries, agencies and public enterprises*, Action 2.1.2. *Design and implement a risk-assessment test on corruption vulnerabilities in O/M/As and PEs.*

It is against this background that the Anti-Corruption Commission Erongo Office conducted the four-day training workshop on the Anti-Corruption Act, Ethics and Integrity, and **Corruption Risk Assessment (CRA)** from 18 - 21 February 2020 for the **Municipality of Walvis Bay** for 14 Management Members and four Councillors.

## 2. OPENING REMARKS

The Mayor of the Municipality of Walvis Bay, His Worship Alderman Immanuel Wilfried, officially opened the training workshop. He stated the importance of spending the four days training on examining and reviewing the practice, systems and procedures of their organization to facilitate the discovery and prevention of corruption practices as per the ACC's mandate, in accordance with the Anti-Corruption Act, Act No. 8 of 2003. He further stated that, "today, no business or organization can

afford to ignore ethical practices and the main reason for that is quite simple: An organization's reputation depends on the trust that stakeholders have in such an organization. In other words ethical behavior is not an option but a way of life in all spheres of operation".

In his statement, His Worship Mayor Wilfried informed the house that ACC officials will take them through the Corruption Risk Assessment, which is a corruption prevention program that aims to take a deeper look into the systems, procedures and controls of their institution to identify possible loopholes that employees and service providers of the Municipality of Walvis Bay might be using to engage in corruption practices. In addition to that, he briefed the participants that the training will benefit their institution on: Saving revenue, promoting the image of the institution as a reputable, accountable, transparent institution and improve relationships between Municipality, stakeholders and customers.

### **3. ANTI-CORRUPTION ACT AWARENESS**

The training workshop started with the presentation on improving the understanding and awareness of the Anti-Corruption Act (ACA), Act No 8 of 2003 which serves as a good starting point for introducing the Corruption Risk Assessment Training. It gives participants a brief view and understanding on the operation of the Commission, how it was established, its functions, mandate, forms of corruption, classification of corruption and Namibia's ranking in the Corruption Perception Index in the region and across the globe. The presentation also included offences of corruption, penalties when one commits those offences and finally how to report corruption. Information on which forms of corruption local authorities are more prone to and on the factors that influence the prevalence of corruption specifically in local authorities were also highlighted during the presentation.

### **4. ETHICS AND INTEGRITY TRAINING**

In the Public Sector, ethics constitutes the application of ethical rules to government. It is that part of the practical legal system that governs the operation of government and its relationship with the people that it governs. It covers issues of honesty and transparency in government, dealing with matters such as bribery, corruption, conflict of interest, etc.

Integrity is developed and maintains an organizational culture or environment that supports ethical conduct. It involves clarifying expectations about individual conduct and ensuring that the public authority has vigorous systems, policies and processes in place to support ethical behaviour.

Importantly, public authorities need to focus on both the ethical conduct of individual employees and good organizational governance (i.e. performance and accountability).

During the Ethics and Integrity training the participants were briefed with regard to the unethical behaviors of corrupt practices and also finding solutions by way of mitigating the unethical behaviours and corrupt conduct in public sector. Ethics is important as it enables management to treat all employees as equal and think from their perspective as well. Employees must have a say in their performance and appraisal system; these practices will increase efficiency, transparency and accountability in public sector. During this presentation, participants were engaged into different discussions and scenarios e.g. the understanding between ethics and integrity.

The Ethics and Integrity training session concluded with an introduction to the self-reflection activity known as **“Think like a Thief”**. This activity assisted managers and councils to develop an understanding on the honest/realistic self-assessment with regard to the corruption practices and how it can cost and affect the activities of the Municipality of Walvis Bay. The Manager: HR (Mrs. Francina Mwandangi) requested the Ethics and Integrity training workshop to be conducted to the entire municipality’s middle management and junior staffs.



**Figure 1: Shows the participants contributing to the *“Think like a Thief”* activity.**

**Table 1: Shows how participants thought like thieves during “Think like a Thief” activity**

<ul style="list-style-type: none"> <li>• Plan a money heist</li> <li>• Use municipality petrol in exchange for money</li> <li>• Tampering with high-valued properties for personal gain</li> <li>• Manipulate the municipality system then all the information disappear to give room to steal</li> <li>• Manipulate system by issuing fake invoices</li> <li>• Neglect maintenance</li> <li>• Use Municipality vehicles for private purposes</li> <li>• Initiate &amp; motivate for council’s approval of mega-strategical important proposals with my field of expertise to my benefit</li> <li>• Collaboration with service providers and favoring service providers</li> <li>• I always split projects to avoid the procurement process and to benefit my friends.</li> </ul>	<ul style="list-style-type: none"> <li>• Vendor in exchange for receiving advance access to the contract specification</li> <li>• Booking at municipal accommodation bungalows for private gain</li> <li>• Create emergency (Procure) projects to ensure I influence the contract awards</li> <li>• Collaborate with sworn valuator to have municipal property valued at lower rate</li> <li>• I will make a move early in the morning before all my colleagues comes or after 17h00 when everyone is gone and grab the petty cash which is usually in a box behind the bookkeeper’s desk</li> <li>• Vendor pay corrupt procurement official to write contact specification that their particular goods or service</li> <li>• An HR official not informing the fixed term employee about termination of their contract.</li> <li>• Offering services to vulnerable groups to make payments for personal gains</li> </ul>
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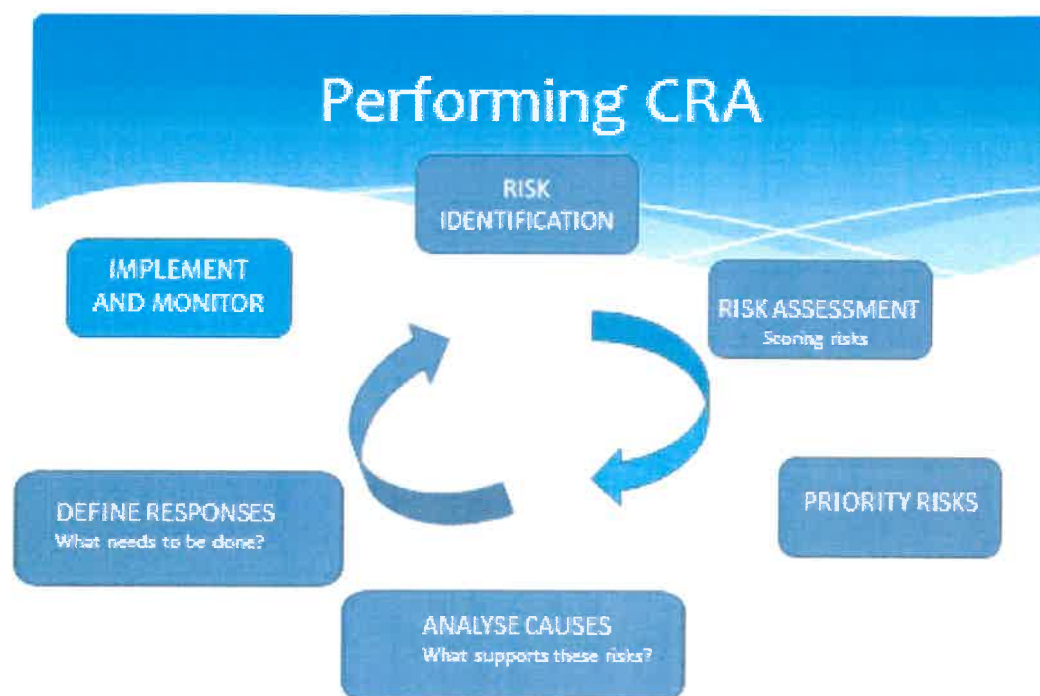
## 5. CORRUPTION RISKS ASSESSMENT

### 5.1 CRA Definition

The CRA was defined as a process that facilitates the identification of corruption risks and, supports an institution in mitigating corruption risks to improve its service delivery model resulting in positive performance outcomes. During this session, participants were briefed that ACC uses CRA to assist Regional Councils (RCs) and Local Authorities (LAs) in reducing opportunities and incentives for corruption, minimizing wastages of resources in public institutions, reviewing systems to ensure good governance, preparing RCs & LAs for the appointment of integrity committees, as well as increasing the degree of institutional integrity, accountability and transparency.

The CRA needs the attention of those who are at the decision-making level. Hence the primary objective of CRA is (a) **identifying corruption risks** by identifying the risks/ threats to realizing program/ project objectives; (b) **assessing the risks** (likelihood and impact) by assessing the level of seriousness of each risk (probability and potential impact if realized); (c) **prioritizing risks** to reduce those risks; (d) **analyzing the cause** which define the supports needed by these risks; (e) **developing the mitigation plan** to minimize the probability or impact of harmful effects by indicating the measures to be implemented, by who and when the action will take place; and finally, (e) **implementing the monitoring and evaluation exercise** to measure the progress towards the mitigation plan, to monitor whether the loopholes concerning the prioritized risks are addressed, reduced and closed as per the mitigation plan.

**Figure 2: Shows the Corruption Risk Assessment Process**





## 5.2 Business Model Theory

After the introduction of CRA, participants were facilitated to zoom into the Municipality of Walvis Bay Business Model, where it describes how an organization creates, deliver, and captures value and act as a strategic analysis of how the Municipality creates value and how it ensures efficiency. It consists of **nine** basic building blocks or key elements namely Customer Segments, Customer Relationships, Key Activities, Key Partners, Value Proposition, Key Resources, Channels, Cost Structure and Revenue Streams. The description of the current business model of an institution will form the basis whereby corruption risks will be identified and assessed. It gives a clear understanding of the organization's strengths and weaknesses and assists to the systematic identification of corruption risks. To expand the understanding of corruption risk identifications participants were requested to develop the Business Model of the Municipality of Walvis Bay focusing on the key elements.

## 5.3 Development of the Municipality of Walvis Bay Business Model

After a long deliberation on different elements of the Business Model, participants were able to link how corruption risks highlighted in the **“Think like a Thief”** activity can impact different elements of the business model as well as the municipality's performance. Participants were requested to develop their organization's Business Model that relates and responds to their organizational mandate, functions, visons, goals and objectives of their operations. Featured on page 9 (Table 2) is the Business Model for Municipality of Walvis Bay.

**Figure 3: Shows the Development of the Business Model**



**Table 2: Municipality of Walvis Bay Business Model**

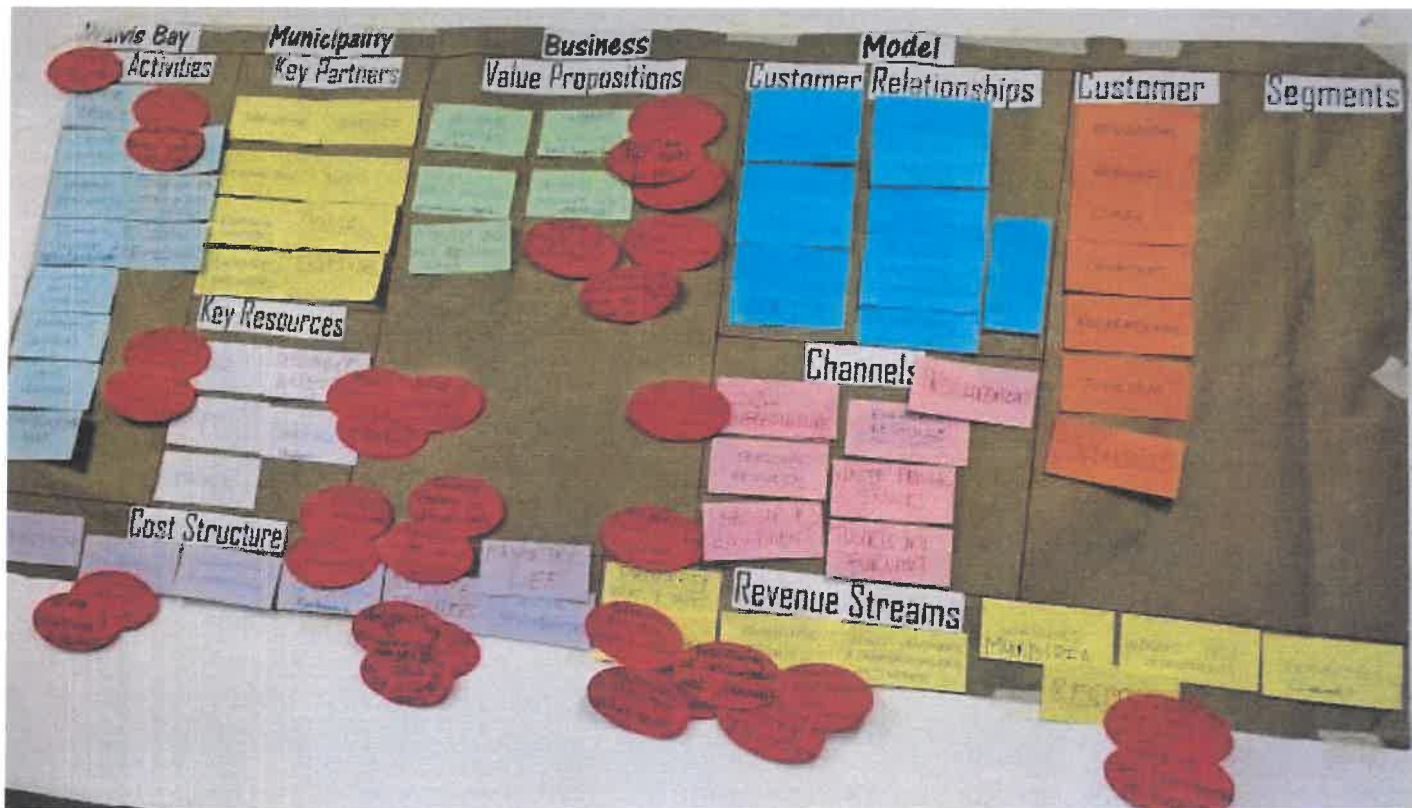
KEY ACTIVITIES	KEY PARTNERS	VALUE PROPOSITIONS	CUSTOMER RELATIONSHIPS	CUSTOMER SEGMENTS
<ul style="list-style-type: none"> <li>▪ Water services</li> <li>▪ Road infrastructure</li> <li>▪ Sewerage reticulation</li> <li>▪ Community service (park/sport/library)</li> <li>▪ Sanitation services (waste management)</li> <li>▪ Emergency services</li> <li>▪ Land delivery</li> <li>▪ Environment management</li> <li>▪ Revenue collection</li> <li>▪ Tourism activities &amp; accommodation</li> <li>▪ Economic development</li> </ul>	<ul style="list-style-type: none"> <li>▪ NAMWATER</li> <li>▪ NAMPOWER</li> <li>▪ Erongo RED</li> <li>▪ Fishing industry</li> <li>▪ Service providers</li> <li>▪ MURD</li> <li>▪ OMAs</li> <li>▪ Investors</li> <li>▪ Residence of Walvis Bay</li> <li>▪ Visitors &amp; tourists</li> </ul>	<ul style="list-style-type: none"> <li>▪ Reliable services (water &amp; sanitation)</li> <li>▪ Variety of public amenities (Swimming pool, library, sport facilities)</li> <li>▪ Attractive business environment</li> <li>▪ Reliable transport modes (Logistics)</li> <li>▪ Unique tourism activities (Dune 7, Sandwich harbour, Seals)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Email</li> <li>▪ Website</li> <li>▪ Facebook</li> <li>▪ Public meetings</li> <li>▪ Personal interactions</li> <li>▪ Council meetings</li> <li>▪ SMSs Packages</li> <li>▪ Telecoms</li> <li>▪ Radio</li> <li>▪ Written/letter</li> <li>▪ Printed media</li> <li>▪ Newspaper</li> </ul>	<ul style="list-style-type: none"> <li>▪ Residential</li> <li>▪ Business</li> <li>▪ OMAs</li> <li>▪ Church</li> <li>▪ Recreational</li> <li>▪ Tourism</li> <li>▪ Industries</li> </ul>
	<b>KEY RESOURCES</b>		<b>CHANNELS</b>	
	<ul style="list-style-type: none"> <li>▪ Human Resources</li> <li>▪ Movable assets</li> <li>▪ IT</li> <li>▪ Fixed assets (bungalows)</li> <li>▪ Finance</li> </ul>		<ul style="list-style-type: none"> <li>▪ Civil infrastructure</li> <li>▪ Personal request</li> <li>▪ Labor &amp; equipment</li> <li>▪ Emergency response</li> <li>▪ Waste removal truck</li> <li>▪ Tourism forum</li> </ul>	
<b>COST STRUCTURE</b>		<b>REVENUE STREAMS</b>		
<ul style="list-style-type: none"> <li>▪ Infrastructure</li> <li>▪ Salaries</li> <li>▪ Marketing &amp; advertisement</li> <li>▪ Operation &amp; maintenance</li> <li>▪ Service providers</li> <li>▪ Mandatory fees</li> <li>▪ Social responsibility</li> </ul>		<ul style="list-style-type: none"> <li>▪ Property Rates/Taxes</li> <li>▪ Property sales/Rental</li> <li>▪ Municipality tariffs</li> <li>▪ Joint ventures commercialized activities</li> <li>▪ Subsidies MURD/ RFA</li> <li>▪ Resorts</li> <li>▪ Interest from investment</li> <li>▪ Penalty (interest)</li> </ul>		

## 5.4 Identification of Corruption Risks

After the development of the Business Model of the Municipality of Walvis Bay, which broadens the participants' understanding on corruption risks and impacts they have on the organization, participants were made to understand corruption risks. A corruption risk is defined as a probability of damage, injury, liability, loss, or any other negative occurrence caused by external or internal vulnerabilities/weaknesses which may harm its ability to fulfil its mandate/ mission effectively and efficiently.

With the assistance of the *"Think like a Thief"* activity, participants were requested to identify risks the Municipality of Walvis Bay might be exposed to currently and in the future. Participants were informed on the type of risks, the drivers or causes of risks as well as the levels at which corruption risks exist. They identified 32 corruption risks which were placed into the Business Model as it is shown in the picture below.

**Figure 4: Shows risks identified & Business Model of Municipality of Walvis Bay**



**Table 3: Shows corruption risks identified by participants**

<b>CORRUPTION RISKS ASSESSMENT</b>	
<ol style="list-style-type: none"> <li>1. Under-reading or no reading of water metres</li> <li>2. Private use of vehicles</li> <li>3. Favouritism in appointing casuals</li> <li>4. Inflating of overtime and Sunday time</li> <li>5. Favouritism in small value procurement (quotes)</li> <li>6. Collusion with service providers</li> <li>7. Deliberate incorrect information on SEBATA (financial system)</li> <li>8. Illegal water connections</li> <li>9. Favouritism in land sales</li> <li>10. Fuel siphoning</li> <li>11. Deliberate lower charging at resorts in order to get a tip</li> <li>12. Favouritism in debt management (through arrangements)</li> <li>13. Ignoring illegal dumping e.g. oil, rubble etc.</li> <li>14. Bribing of traffic officials – waiving fines</li> <li>15. Bribing of building inspectors – allowing completion deviations</li> <li>16. Favouritism in allocating ervens and houses</li> </ol>	<ol style="list-style-type: none"> <li>17. Abuse of municipality resources</li> <li>18. Favouring suppliers in annual bids</li> <li>19. Leaking of confidential information</li> <li>20. Processing of fraudulent transactions</li> <li>21. Overstating of procurement needs</li> <li>22. Abuse of municipal vehicles</li> <li>23. Abuse of overtime claims</li> <li>24. Manipulation of water meter readings</li> <li>25. Abuse of cash transaction at resorts</li> <li>26. Manipulation of specifications to fit certain suppliers</li> <li>27. Processing of unauthorized journals</li> <li>28. Accepting traffic related bribes</li> <li>29. Leaking of interview questions to candidates before interview</li> <li>30. Deliberately understating property value</li> <li>31. Colluding with employees to make the Council lose at Labour Commission Office.</li> <li>32. Unbundling of procurement projects.</li> </ol>

It was a challenge to assess all 32 risks identified at once, consequently participants agreed to group risks together titled: 1 Manipulation, 2 Abuse of resources, 3 Favoritism, 4 Collusion, 5 Bribery, 6 Information frauds, and 7 others. Each group was allocated with corruption risks according the most applicable category.

## **1. Manipulation**

- 1.1 Under-reading or not reading of water metres
- 1.2 Manipulation of overtime and Sunday time
- 1.3 Deliberate incorrect information on SEBATA (financial system)
- 1.4 Deliberate lower charging at resorts
- 1.5 Processing of fraudulent transactions & unauthorised journals
- 1.6 Overstating of procurement needs
- 1.7 Manipulation of specification to fit a certain suppliers
- 1.8 Deliberately understating property value
- 1.9 Unbundling of procurement projects
- 1.10 Manipulation of transactions at resorts.

## **2. Abuse of resources**

- 2.1 Abuse of municipal critical resources
- 2.2 Fuel siphoning
- 2.3 Abuse and private use of municipal vehicles

## **3. Favouritism**

- 3.1 Favouritism in appointments e.g. casuals
- 3.2 Favouritism in small value procurement (quotes)
- 3.3 Favouritism in land sales
- 3.4 Favouritism in debt management (through arrangements and cut-offs/reconnections)
- 3.5 Favouritism in allocating erven and houses
- 3.6 Favouring suppliers in annual bids

## **4. Collusion:**

- 4.1 Collusion with service providers
- 4.2 Colluding with/by employees to make the council lose legal/labour cases

5. **Bribery:**

- 5.1 Ignoring illegal dumping e.g. oil, rubble etc.
- 5.2 Accepting traffic related bribes & waiving fines
- 5.3 Accepting of bribes by building inspectors – allowing completion deviations
- 5.4 Accepting of bribes by health inspectors
- 5.5 Accepting of bribes by other law enforcement officers (peace officers)

6. **Information fraud:**

- 6.1 Leaking of confidential information to the detriment of council
- 6.2 Leaking of interview questions to candidates before interview

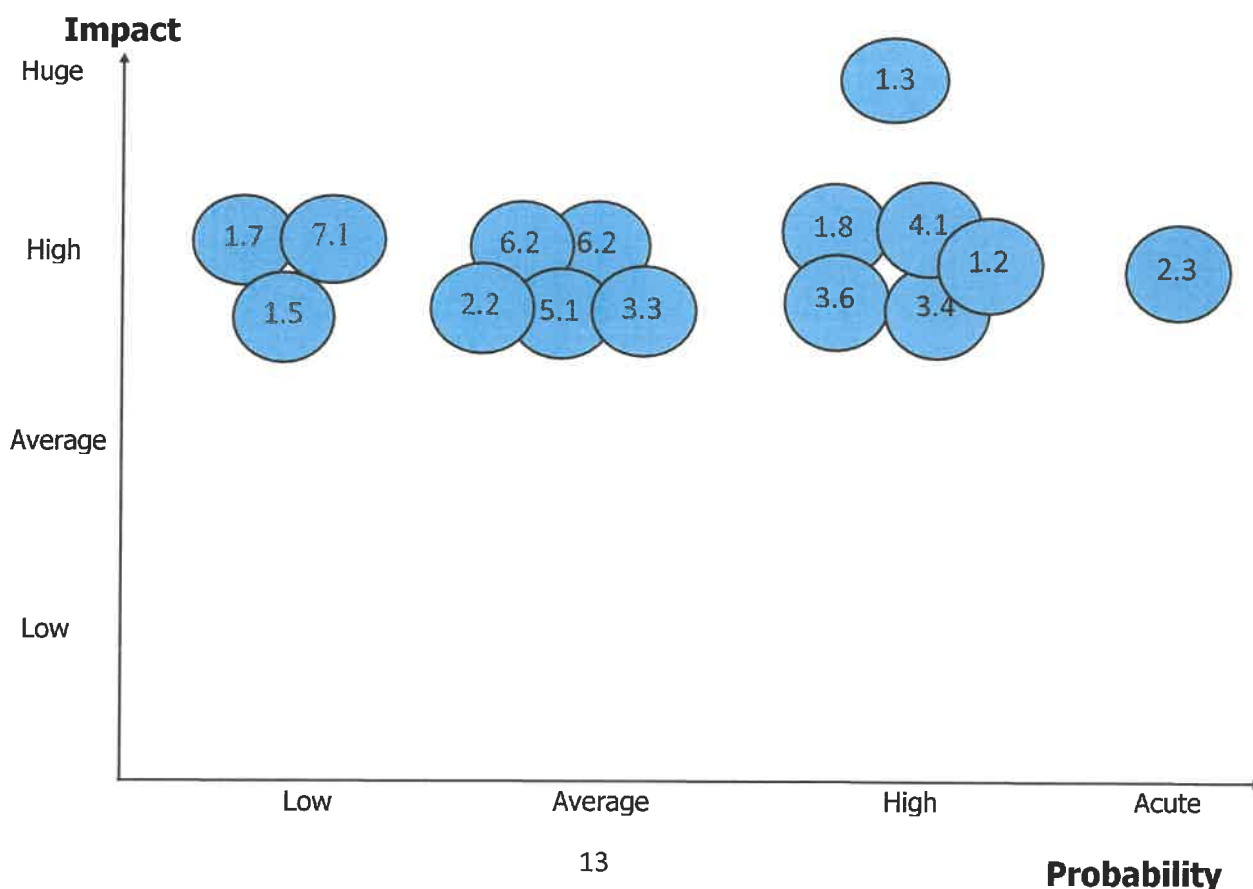
7. **Other**

- 7.1 Do or assist with illegal water connections

### 5.5 Assessment of Corruption Risks

After risks identifications, participants were asked to focus on the identified risks and briefed on the theory regarding assessment which included: the risk assessment process, risk scorecard and risk assessment matrix. Participants were further briefed on how to assess each risk by looking at the level of its probability (likelihood of it to happen) and its impact (consequences it might have on the Municipality of Walvis Bay if it happens) by using the scorecard and placing them on the risk assessment matrix. The result of this process is indicated below.

**Figure 5: Shows Corruption Risk Assessment Results on Assessment Matrix**



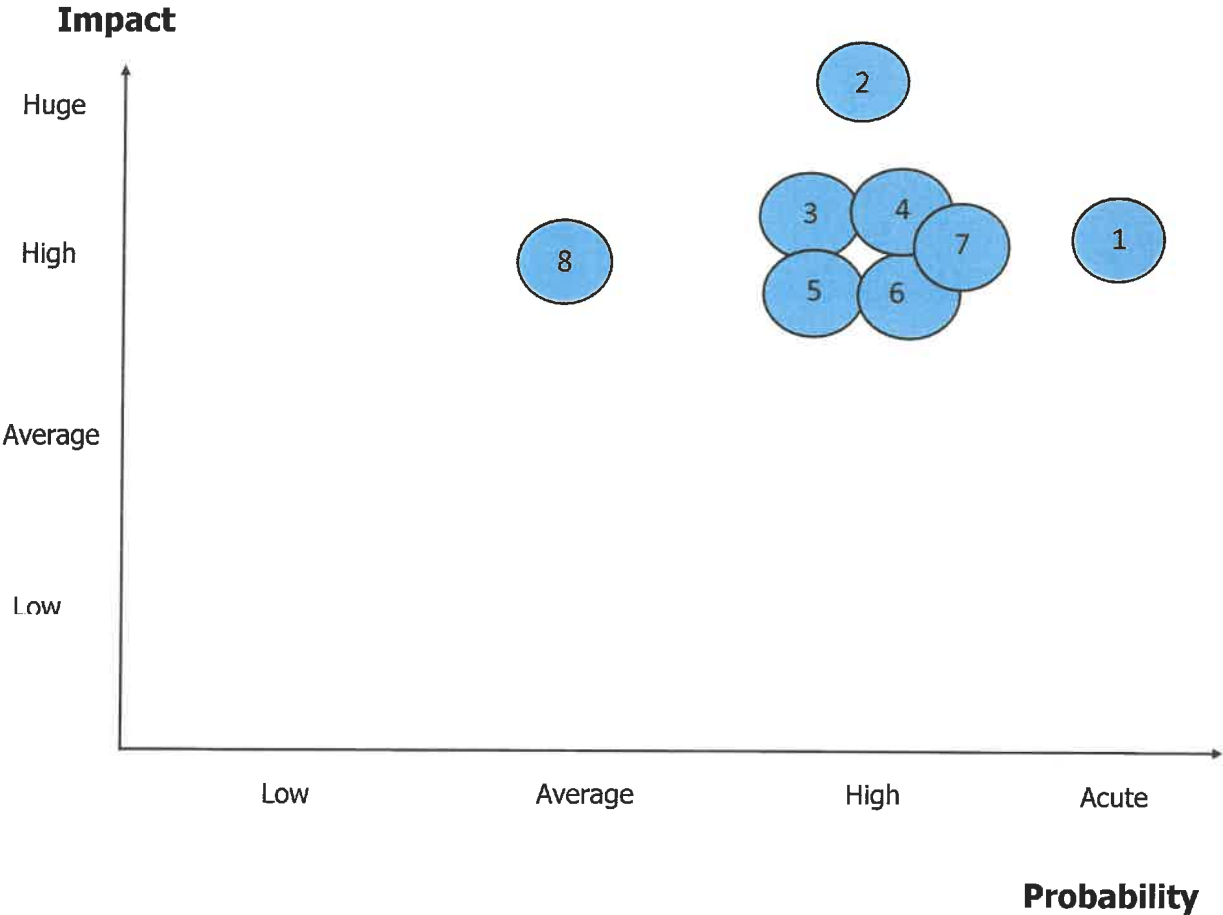
## 5.6 Prioritization of Corruption Risks

Following a fruitful corruption risk prioritization discussion participants reached an agreement to prioritize and choose all 7 risk they assessed with high/acute/huge impact and high/acute probability. Later in the discussion participants felt that Favoritism in land, erven and housing sales is one of the critical and serious allegations brought before the ACC, so they agreed to prioritize it too. Thus a total of 8 corruption risks were prioritized for the Municipality of Walvis Bay to work towards mitigation. They were guided as to which policy/guidelines are violated; who is involved in violating it, when and how is the risk violated, the likelihood, and the impact of the risk. This is illustrated in the table below.

**Table 4: Shows Corruption Risk Prioritization**

<b>Risk number &amp; name</b>	<b>Likelihood</b>	<b>Impact</b>
1. Private use of municipal vehicles	Acute	High
2. Deliberate incorrect information on financial system (SEBATA)	High	Huge
3. Manipulation of overtime	High	High
4. Deliberately understating property value	High	High
5. Favoritism in debt management	High	High
6. Favouring suppliers in "multiple supplier" contracts	High	High
7. Collusion with service providers (quality and quantity)	High	High
8. Favouritism in land sales/erven	Average	High

Figure 6: Shows Corruption Risk Prioritization Results on Assessment Matrix





**Table 5: Shows Corruption Risk Prioritization results**

Corruption Risk	Policy/ Guidelines violated	Who is involved?	When and how?	Probability	Impact
1. Private use of municipal vehicles	<ul style="list-style-type: none"> <li>Credit Control Policy, 2007</li> </ul>	Drivers	When driving municipal vehicles to conduct personal business and activities	Acute	High
2. Deliberate incorrect information on financial system (SEBATA)	<ul style="list-style-type: none"> <li>Procurement approval</li> <li>Disciplinary Code, 1995</li> </ul>	Finance staff Cemetery staff Library staff (authorized users)	During office hours or during overtime	High	Huge
3. Manipulation of overtime	<ul style="list-style-type: none"> <li>Contract document &amp; specifications</li> </ul>	Staff claiming overtime	When working and claiming overtime	High	High
4. Deliberately understating property value	<ul style="list-style-type: none"> <li>LA Act 23 of 1992</li> <li>Sale of land Policy, 2000</li> <li>Council resolutions</li> <li>MURD directives</li> <li>Standard Operating Procedures: Sale of Land</li> </ul>	Finance staff Building Inspectors	When issuing and approving completion certificates, capturing of data	High	High
5. Favouritism in debt management	<ul style="list-style-type: none"> <li>Credit Control Policy, 2007</li> </ul>	Credit Control staff Water artisans Plumbers	During interactions with debtors	High	High
6. Favouring suppliers in "multiple supplier" contracts	<ul style="list-style-type: none"> <li>Procurement approval</li> <li>Disciplinary Code, 1995</li> </ul>	Contract supervisor	During execution of the project	High	High
7. Collusion with service providers (quality and quantity)	<ul style="list-style-type: none"> <li>Contract document &amp; specifications</li> </ul>	Contract supervisor	During execution or the completion of the contract	High	High
8. Favouritism in land sales/erven	<ul style="list-style-type: none"> <li>LA Act 23 of 1992</li> <li>Sale of land Policy, 2000</li> <li>Council resolutions</li> <li>MURD directives</li> <li>Standard Operating Procedures: Sale of Land</li> </ul>	Properties staff	Evaluation process of the application	Average	High

## **5.7 Corruption Risks Mitigation Plan**

After in-depth discussion on risk prioritization process, participants were briefed on how to develop their mitigation plan to close loopholes for the identified risks. In other words, here participants were focusing on instruments to mitigate the identified corruption risks. Corruption Risk Mitigation Plan was explained as a detailed strategic plan to guide progress towards a particular goal that can be used by management to reduce or /minimize the possible occurrence of corrupt practices in the Municipality of Walvis Bay. Participant were briefed about the purpose of the Corruption Risk Mitigation Plan and were guided on how to complete the mitigation plan looking and bearing in mind the following information for each risk: detailed risk; suitable risk mitigation action/instrument; responsible person/section; estimated financial resources required; estimated human resources required; estimated resources available and the date by which the action must be fully implemented.

**Table 6: Shows the Municipality of Walvis Bay Corruption Risk Mitigation Plan**

Risk	Policy/procedure s not being adhered to or exhibiting weakness violated	Risks mitigation/actions to be taken in respect of this risk	By who (section/department, title of individuals)	Priority on scale of 1 to 5	Estimated financial resource required	Estimated human resource required	Date to be implemented/ commencement
<b>1. Private use of municipal vehicles</b>	<ul style="list-style-type: none"> <li>Vehicle Policy, 2007</li> <li>Disciplinary Code, 1995</li> </ul>	<ul style="list-style-type: none"> <li>Fully implement the vehicle tracking system.</li> <li>Appoint a Fleet and Workshop supervisor</li> <li>Strengthen the supervision on usage and logbook control.</li> </ul>	<ul style="list-style-type: none"> <li>Fleet and workshop supervisor (Roads &amp; building control)</li> <li>Engineer: Roads and Building Control and</li> <li>Manager: Human Resources</li> <li>All managers and Traffic Section</li> </ul>	5	<ul style="list-style-type: none"> <li>As per budget</li> </ul>	<ul style="list-style-type: none"> <li>Appoint Fleet and workshop supervisor (Roads &amp; building control)</li> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>2020/2021 financial year</li> <li>1 March 2020</li> </ul>
<b>2. Deliberate incorrect information on financial system (SEBATA)</b>	<ul style="list-style-type: none"> <li>Financial Rules, 1997</li> <li>Disciplinary Code, 1995</li> <li>LA Act 23 of 1992</li> </ul>	<ul style="list-style-type: none"> <li>Start procurement on new financial system.</li> <li>Upgrade the security levels on current financial system.</li> <li>Regular internal checks for financial transactions.</li> <li>Establish an Internal Audit Section</li> </ul>	<ul style="list-style-type: none"> <li>General Manager Finance</li> <li>General Manager Finance</li> <li>Finance managers &amp; supervisors</li> <li>CEO</li> </ul>	5	<ul style="list-style-type: none"> <li>As per budget</li> <li>As per budget</li> <li>As per budget</li> <li>As per budget</li> </ul>	<ul style="list-style-type: none"> <li>None</li> <li>None</li> <li>None</li> <li>Appoint internal audit staff</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> <li>1 March 2020</li> <li>1 March 2020</li> <li>2020/2021 financial year</li> </ul>
<b>3. Manipulation of overtime</b>	<ul style="list-style-type: none"> <li>Personnel Rules, 1999</li> <li>Labour Act, 11 of 2007</li> <li>EXCO directives</li> <li>OPM directives</li> <li>Delegation of powers, 2007</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen supervision (pre-approval &amp; post-checks, disciplinary measures, redesign the pre- and post-approval form for overtime)</li> <li>Implement flexitime as per OPM directive</li> <li>Limit budget provision for overtime</li> </ul>	<ul style="list-style-type: none"> <li>All supervisors &amp; HR Manager</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> <li>None</li> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> <li>None</li> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> </ul>
<b>4. Deliberately understating property value</b>	<ul style="list-style-type: none"> <li>LA Act 23 of 1992</li> <li>Valuation Roll, 2006</li> </ul>	<ul style="list-style-type: none"> <li>Regular internal checks for financial transactions.</li> <li>Establish an Internal Audit Section</li> </ul>	<ul style="list-style-type: none"> <li>Finance managers &amp; supervisors</li> <li>CEO</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> <li>1 July 2020</li> </ul>

Risk	Policy/procedures not being adhered to or exhibiting weakness	Risks mitigation/actions to be taken in respect of this risk	By who (section/department, title of individuals)	Priority on scale of 1 to 5	Estimated financial resource required	Estimated human resource required	Date to be implemented/commencement
5. Favouritism in debt management	<ul style="list-style-type: none"> <li>Credit Control Policy, 2007</li> </ul>	<ul style="list-style-type: none"> <li>Initiate a debt management strategy</li> </ul>	<ul style="list-style-type: none"> <li>General Manager: Finance</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> </ul>
6. Favouring suppliers in approved "multiple supplier" contracts	<ul style="list-style-type: none"> <li>Procurement approval</li> <li>Disciplinary Code, 1995</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen and broaden the selection process.</li> <li>Improve recordkeeping on the selection of suppliers and present proof of written confirmation from the suppliers.</li> </ul>	<ul style="list-style-type: none"> <li>Engineer: Roads &amp; Building Control</li> <li>Contract supervisor</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> </ul>
7. Collusion with service providers (quality and quantity)	<ul style="list-style-type: none"> <li>Contract document &amp; specifications</li> </ul>	<ul style="list-style-type: none"> <li>Expand existing scope of control and supervision.</li> <li>Provide weekly progress report for verification.</li> <li>Pre-assessment and quantification of work to be done.</li> </ul>	<ul style="list-style-type: none"> <li>Engineer: Roads &amp; Building Control</li> <li>Contract Supervisor</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 March 2020</li> </ul>
8. Favouritism in land, erven & housing sales	<ul style="list-style-type: none"> <li>LA Act 23 of 1992</li> <li>Sale of land Policy, 2000</li> <li>Council resolutions</li> <li>MURD directives</li> <li>Standard Operating Procedures: Sale of Land</li> </ul>	<ul style="list-style-type: none"> <li>Establish an internal housing and erven allocation committee.</li> <li>Acquire a property management system.</li> </ul>	<ul style="list-style-type: none"> <li>General Manager: Community and Economic Development</li> <li>Manager: Housing and Properties</li> </ul>	4	<ul style="list-style-type: none"> <li>None</li> <li>As per budget</li> </ul>	<ul style="list-style-type: none"> <li>None</li> <li>None</li> </ul>	<ul style="list-style-type: none"> <li>1 April 2020</li> <li>1 July 2020</li> </ul>

## 6. MONITORING AND EVALUATION

### 6.1 Implementation, monitoring and evaluation of the corruption risk mitigation plan

Based on the Corruption Risk Mitigation Plan, participants finalized the last part of the CRA training. The monitoring and evaluation was explained to them in-depth. This step serves to ensure that the risks they have prioritized will be implemented as contained in the mitigation plan. Furthermore, participants were informed that ACC will compile a report on monitoring and evaluation based on the outcome of the mitigation plan.

### 6.2 Integrity Committee

The Chief Public Education & Corruption Prevention Officer of the Swakopmund briefed the participants about the Integrity Committee. He emphasized that an Integrity Committee will be charged with overseeing the implementation of integrity systems and plans as per the National Anti-Corruption Strategy and Action Plan. Mr. Amoonga further informed the participants that the chairperson of the Integrity Committee is always chaired by the top institutional official and in the case of Municipality of Walvis Bay; the CEO will be serving as the Chairperson of the Integrity Committee. As Chairperson of the Committee the CEO is responsible for driving and facilitating the whole process of the implementation of the mitigation plan as well as coordinating the process between ACC and the Municipality of Walvis Bay.

In addition to that, participants suggested that it could be more effective to include all General Managers for all departments to assist the CEO (Muronga Haingura) to facilitate and implement the process smoothly. Consequently, the following General Managers were appointed to assist the CEO and serving as Municipality of Walvis Bay Integrity Committee members.

- Mr. Muronga Haingura - CEO **Chairperson**
- Mr. Frans Gonteb – GM: Finance
- Mr. John Esterhuizen GM: WWEM
- Mr. Agostinho Victor GM: CED
- Mr. Andre Burger GM: RBC
- Mrs. Francina Mwandingi Manager: HR

## 7. CONCLUSION

Namibia being a member state that has signed and ratified UNCAC, is significant in enforcing the legal instruments to promote and strengthen measures to effectively and efficiently prevent and combat corruption, to enhance international cooperation and technical assistance, and further to promote integrity, accountability and proper management of public affairs and property. The National Anti-Corruption Strategy aims to bring all stakeholders under one roof to make their due contribution to promote good governance.

Good governance, no doubt, is the key for Namibia's economic growth and development. In order to achieve this, all sectors need to develop policies and programmes that promote transparency and accountability.

To emulate a good example the Municipality of Walvis Bay is also responding to the establishment of the Integrity Committee to promote ethical values in dealing with public affairs. Hence the Walvis Bay Corruption Mitigation Plan will serve as a "Corruption Risk Instrument" to challenge mismanagement of public resources, poor service delivery and corruption. This is the testimony that the Municipality of Walvis Bay has joined the Namibian Government in the ambush against corruption and the Municipality's agenda can be transformed into practical action on efforts of fighting corruption in Erongo Region and in Namibia at large.