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ANNUAL REPORT ANALYSIS OF THE INDEPENDENT POLICE INVESTIGATIVE DIRECTORATE (IPID) 2016/17

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1. INTRODUCTION

The Portfolio Committee on Police, through the mandate of the National Assembly, is constitutionally obligated to scrutinize and oversee the performance of departments and entities falling within its portfolio. In fulfilling this obligation, the Committee engaged with Independent Police Investigative Directorate (IPID) on its performance during the 2015/16 financial year through numerous meetings on a variety of important issues, amongst others the full implementation of the IPID Act, 2011 (Act 01 of 2011) and the implementation of the recommendations made by the Farlam Commission of Inquiry.

During the 2016/17 financial year, the IPID faced several challenges, which affected its ability to achieve many of its service delivery targets. Key amongst these challenges are the continuing management instability, the inability of the IPID to capacitate its core service delivery programme and insufficient financial controls.



There is reason for serious concern regarding the IPID's performance during 2016/17. The Department recorded its lowest performance in four (4) financial years and received its first qualified audit in eight (8) financial years. The AGSA further questioned the Department's ability to continue as a going concern.

This paper highlights the expenditure of the Directorate as at the end of the 2016/17 financial year and its service delivery achievements against the targets set in the Directorate's 2016/17 APP.

2. REPORT OF THE AUDITOR GENERAL OF SOUTH AFRICA (AGSA)

2.1. Report on the financial statements

The IPID received a **qualified audit opinion** from the AG for the 2016/17 financial year. The basis of the finding was:

- **Accruals:** The Department did not disclose all goods and services received but not paid at year-end in accordance with Modified Cash Standards, General Departmental Assets and Liabilities. The effect on the financial statements was that accruals were understated by R9 272 000 (R9.2 million).
- **Material uncertainty related to going concern:** The Department has conditions along with other matters that indicate that a material uncertainty exists that may cast significant doubt on the Department's ability to continue as a going concern.

Emphasis of matters

- **Accruals not recognised:** As disclosed in note 20.1 to the financial statements, accruals, which exceed the payment term of 30 days as required in Treasury Regulation 8.2.3 amount to R17 682 000. This amount, in turn, exceeds the voted funds to be surrendered of R380 000 as per the statement of financial performance by R17 302 000. The amount of R17 302 000 would therefore have constituted unauthorised expenditure had the amounts due been paid in a timely manner.

2.2. Report on other legal and regulatory requirements

2.2.1. Predetermined objectives

The AGSA evaluated the usefulness and reliability of the reported performance information in accordance with the criteria developed from the performance management and reporting framework, as defined in the general notice, for the Investigation and Information management Programme as presented in the Annual Report of the IPID for the year ended 31 March 2017.

The following **material findings** were made:

Reported achievement did not agree with the evidence provided. For the indicators listed below, material misstatements were identified where management reported achievement in performance but the evidence provided did not indicate that the performance was achieved. This resulted in misstatements of the reported targets:

- Percentage of investigations of discharge of an official firearm cases by a police officer that are decision ready (finalised);



- Percentage investigations of corruption cases that are decision ready (finalised);
- Percentage of investigations of other criminal and misconduct matters referred to in section 28(1)(h) and 35 (1)(b) of the IPID Act that are decision ready (finalised); and
- Percentage reduction of backlog cases (excluding cases of systemic corruption).

2.2.2. Compliance with legislation

Annual financial statements, performance and annual reports

The financial statements submitted for auditing were not prepared fully in accordance with the prescribed financial reporting framework as required by section 40(1) (b) of the PFMA. Material misstatements identified by the auditors in the submitted financial statements were not adequately corrected, which resulted in the financial statements receiving a qualified audit opinion.

Expenditure Management

- Effective steps were not taken to prevent irregular expenditure amounting to R 21 532 000 as disclosed in note 23 to the annual financial statements, as required by section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The majority of the disclosed expenditure relate to contracts to services providers that have been extended on a month-to-month basis for a long period of time and the reasons for deviations did not meet the requirements of Public Finance Management Act and related practice notes.
- Effective steps were not taken to prevent fruitless and wasteful expenditure amounting to R3 230 000, as disclosed in note 24 the annual financial statements, in contravention of section 38(1) (c) (ii) of the PFMA and treasury regulation 9.1.1. The expenses that could have being avoided were incurred because of strategic decisions taken on the re-organisation process of the department and suspension of a senior member.
- Contractual obligations and money owed by the Department were not met and settled within 30 days / an agreed period, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3. Due to budgetary constraints, management made a decision to suspend some payments and prioritise settlement of money owed to certain providers.

Procurement and Contract Management

- Quotations were awarded to bidders based on preference points that were not allocated and calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations. B-BBEE Points were awarded to bidders who did not submit an original B-BBEE certificates and an incorrect lowest acceptable offer (p-min) was used in the preferential point system formula.

Consequence management

Disciplinary steps were not taken against officials who incurred and/or permitted irregular expenditure which was incurred in the prior year, as required by section 38(1) (h) (iii) of the PFMA.



2.2.3. Deficiencies in Internal control

Leadership

- Leadership did not ensure adherence to the formal code of conduct, as there were instances where management overrode controls relating to performance information reporting which resulted in performance information reports being overstated. Leadership is investigating the cases, as indicated under the other reports section of this report.
- Leadership did not perform adequate reviews and monitoring of internal policies and procedures relating to annual financial statements, performance information and compliance to laws and regulations.

Financial and Performance Management

- Management did not prepare regular, accurate and complete performance reports to ensure that reported decision ready cases were appropriately investigated as per the standard operating procedures.
- The performance information system is configured in such a manner, that all cases that are registered for investigation by the Department are closed off as decision ready, even where investigation was not performed. This has resulted in the overstatement reported performance information.
- Management did not perform adequate reviews on the accruals schedules to ensure that all goods and services received at year-end but not paid were completely disclosed as accruals.

2.3. Steps to address the findings of the AGSA

The IPID stated that the following remedial actions would be implemented during the 2017/18 financial year to address the findings of the AGSA:

AGSA Findings	Management Remedial Action
Adjustment of material misstatements on financial statements due to a significant amount of accruals.	Verification processes have been strengthened between Finance, Internal Audit and Audit Committee.
Contractual obligations - payment of invoices were not met within 30 days period due to the budgetary constraints.	<ul style="list-style-type: none"> → Engaged with various stakeholders including Minister of Police, SAPS and National Treasury for additional funding. → Included as KRA in all SMS performance agreements. → Establishment and centralisation invoicing unit.
Consequence Management: Disciplinary steps not taken against officials who permitted irregular expenditure.	<ul style="list-style-type: none"> → Preliminary investigation was conducted which led to criminal charges being laid. → The case has been referred to the NPA for decision. → Concurrent civil matter.



Procurement through quotations were awarded to bidders with incorrect calculations due to lack of capacity in SCM to validate all calculations comparative schedules.	Unfrozen four (4) SCM Practitioners positions to ensure segregation of duties for validation of all procurement comparative schedule calculations.
Extension of various contracts due to various reasons including Change of offices, Delay of vetting results for preferred bidders and Consolidation of security and cleaning services of contracts.	<ul style="list-style-type: none"> → Consolidation of security and cleaning services contracts. → Termination of month-to-month contracts. → Fully active internal vetting unit.
Adjustment of material misstatements on performance information due to the inadequate evidence provided.	<ul style="list-style-type: none"> → Development of reporting template for Provincial Offices to use for verification and certification of accuracy and completeness. → Planned Management Provincial Audits in identified internal controls deficiencies.

Source: IPID (2017)

3. GOVERNANCE

3.1. Fraud and corruption

Corporate Governance received reports and updated the fraud allegation register, about:

- Alleged fraudulent kilometre claims by SMS Member. The matter on alleged kilometre claim was resolved through Labour Relations process and the SMS Member paid the Department.
- Alleged fraud against Acting ED for appointment of Chief Director Corporate Service has been referred to the SAPS, still an on-going matter.
- Allegations of fraudulent closure of cases using usernames of people who are no longer employed in IPID or on suspension, was forwarded to the Integrity Strengthening Component for further investigations.

3.2. Report of the Audit Committee

The IPID Audit Committee is comprised of the following members:

- 1) Mr M.I. Motala (Chairperson) (External);
- 2) Ms A. Badimo (External);
- 3) Ms L.Mvuyana (External);
- 4) Mr B. Mbewu (External);
- 5) Mr N.S. Nkonzo (External);
- 6) Mr R. McBride (Suspension up-lifted 19 October 2016);
- 7) Mr I. Kgamanyane (Acting Executive Director, Ex- Officio) (Resigned 30 November 2016); and
- 8) Ms L. Ngongo (Chief Financial Officer, Ex Officio).



Six (6) Audit Committee meetings were held in the 2016/2017 financial year, with the following committee responsibilities, amongst others, fulfilled:

- Review of quarterly financial information, including the annual financial statements;
- Review of IPID's quarterly and overall performance in line with implementation of Annual Performance Plan;
- Approval of the 2016/2017 Internal Audit Plan and the monitoring of performance on a quarterly basis;
- Review of the AGSA 2015/2016 Final Management Letter and Audit Report; and
- Review of Risk Management and Compliance matters.

The Report of the Audit Committee identified the following:

- Two (2) specific areas of concern were noted during the year under review namely, security management and controls relating to the use of GG vehicles.
- There has been a regression in the overall audit outcome as evidenced by the Audit Report. The Audit Committee engaged extensively with the AGSA on this matter and is of the considered view that the qualification was effected by the strict application of the relevant standard by the AGSA. The Audit Committee further stated that their understanding is that the quantum of the misstatement relied on by the AGSA resulted from a mathematical extrapolation of a sample and does not necessarily reflect the actual quantum of the accruals which was not disclosed in the AFS.
- The previous point reflects a symptom of a more acute challenge faced by IPID namely budgetary constraints. It is the view of the Audit Committee that based on the allocation trends witnessed by the Audit Committee since its inception; IPID cannot strictly speaking be classified as a going concern. If the matter is not addressed the risk that IPID's budget would be reduced to an operational one with limited capacity to acquit itself of its legislative mandate is very real and will have an impact on the operations of the organisations.
- A phenomenon, which is of concern to the Audit Committee, is the cost of litigation conducted by/against IPID involving individual members of SAPS. The latter purportedly funded from the SAPS budget. The net effect is a depletion of an already constrained budget.
- The Committee has considered management's responses to address the matters raised by Internal Audit and Auditor General (SA) and to facilitate corrective actions, improvements and monitoring the controls and procedures. The Committee, however, notes that not all the findings and recommendations of Internal Audit were implemented.
- The Committee also notes that Audit Action Plan was not fully implemented. The Committee recommended that additional effort should be made to implement these recommendations, which will contribute significantly to an improved audit outcome.
- Internal Audit did not manage to fully implement the Internal Audit Plan for the year under review. The previously mentioned can be ascribed to budgetary constraints. The Audit Committee is concerned that for two consecutive years no assurance could be provided on IT. The findings of the external assessment of Internal Audit are instructive and is quoted as: "The Internal Audit Activity remains unable to provide assurance on the Information Systems environment".



The Audit Committee identified specific focus areas to monitor, support and advise management on:

- ICT;
- Implementation of the audit action plan;
- Coordination and cooperation on matters related to financial management and audit; and
- Improving the control environment.

4. FINANCIAL OVERVIEW - 2016/17 FINANCIAL YEAR

4.1. Expenditure

The IPID spent 99.8% of its R241.7 million final appropriation at the end of the 2016/17 financial year. All budget programmes spent close to 100% of the allocation and left R380 thousand unspent at the end of the 2016/17 financial year, which was most pronounced in compensation of employees.

The table below provides a summary of the overall Departmental spending as at the end of the 2016/17 financial year:

Table 1: Overall Departmental spending

IPID Programmes R'000	Final Appropriation	Actual Spent	Variance	% Spent
1. Administration	72 522	72 374	148	98.8%
2. Investigation and Information Management	155 658	155 483	175	99.9%
3. Legal Services	5 288	5 235	53	99.0%
4. Compliance Monitoring and Stakeholder Management	8 642	8 638	4	100%
Total	241 731	241 731	380	99.8%

The table below indicates that the Directorate overspent slightly on its goods and services budget (R17 thousand). The compensation of employees allocation was underspent with R397 thousand, which was mainly due to vacant posts not being filled and 35 post frozen by Treasury to contain expenditure.

Table 2: Spending per economic classification

Economic classification R'000	Final Appropriation	Actual Expenditure	Variance	% Spent
Compensation of Employees	169 577	169 179	397	99.8%
Goods & Services	70 712	70 729	(17)	100%
Transfers	1 444	1 444	0	100%
Capital Assets	286	286	0	100%
Total	242 111	241 731	380	99.8%



4.2. Virements

The Department has in the year under review implemented two (2) virement applications for a net amount of R1.017 million to defray excess expenditure in core function *Programme 2: Investigation and Information Management* mainly to cover Transfers & Subsidies (court settlement) and Payment for capital assets (emergency investigative equipment).

4.3. Irregular expenditure

The IPID incurred R6.289 million in irregular expenditure during the 2016/17 financial year, which is a significant increase when compared to the R2.069 million in the previous financial year. However, the Directorate had a restated amount relating to the prior financial year of R12.678 million, which brought the total disclosed irregular expenditure to R21.532 million. The closing balance in 2015/16 was only R2.565 million.

4.4. Fruitless and wasteful expenditure

An amount of R3 234 000 was disclosed in the financial year under review for various payment transactions mainly on:

- reorganisation of staff; and
- appointment of the Chief Director: Corporate Services on a contractual basis, when the incumbent was on suspension.

The identified expenditure was reported in the Department's Fruitless & Wasteful Expenditure Register for internal investigation to determine the cause as well as the required action that is currently in progress.

4.5. Claims against the Department

The monetary amount of claims against the Department increased from R24.5 million in 2014/15 to R41.4 million in 2015/16 and R57.2 million in 2016/17. This is a significant escalation and raised by the Audit Committee as an area of concern.

5. PERFORMANCE OVERVIEW - 2016/17 FINANCIAL YEAR

5.1. Strategic overview

The IPID plays an important role in professionalising and demilitarisation of the police service through conducting investigations and making appropriate recommendations. In addition, the IPID will make policy recommendations in consultation with the Civilian Secretariat to the Minister of Police. The core mandate of the IPID contributes towards the realisation of Outcome 3 as outlined in the Medium Term Strategic Framework (MTSF) 2014-2019 - "All people in South Africa are and feel safe".



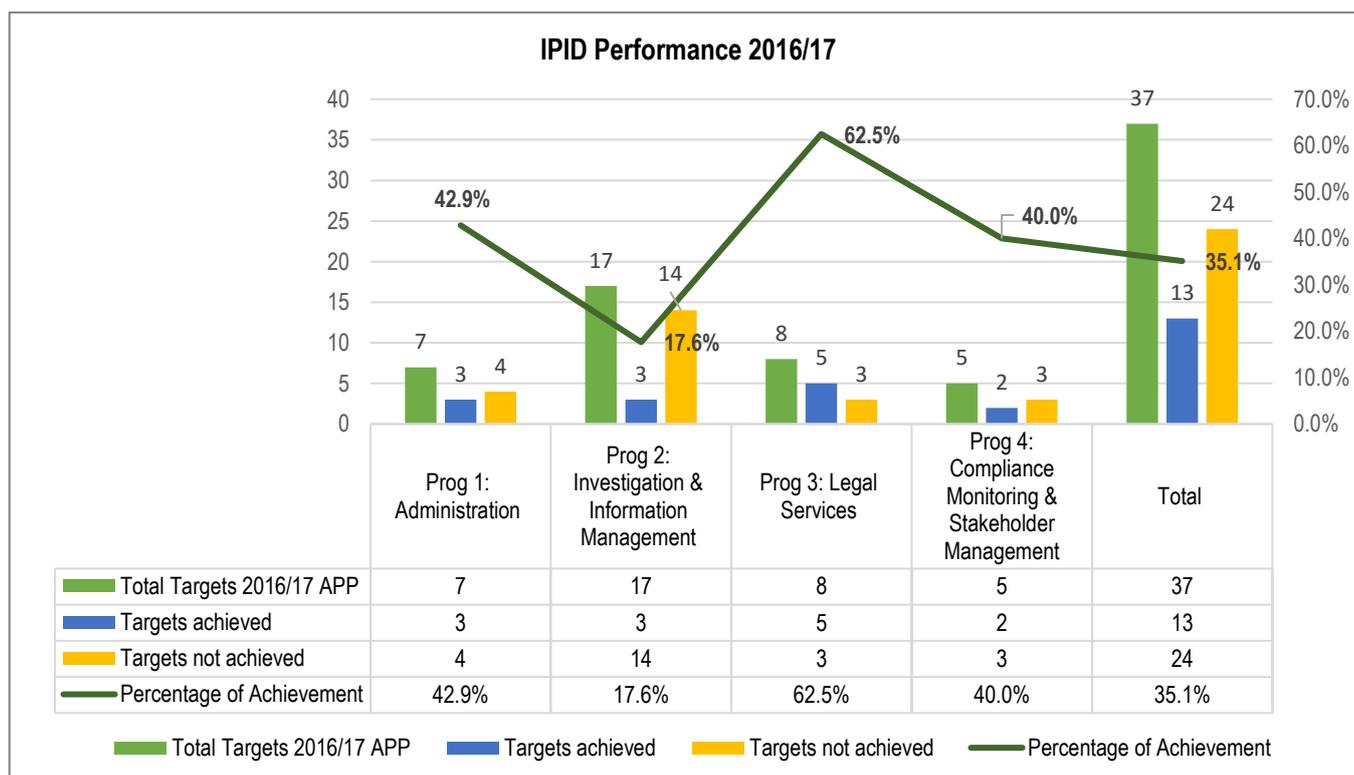
5.2. Achievement on Annual Performance Targets

The IPID identified 37 predetermined performance targets for the 2016/17 financial year, of which 13 performance targets were achieved, which is an achievement rate of 35.1%. This is a significant decrease when compared to the achievement rate of 75% in 2015/16. The underperformance of the Directorate's core service delivery Programme *Investigation and Information Management*, which achieved only 17.6% of its predetermined targets during 2016/17, brought down the achievement rate significantly.

The performance of the IPID regressed significantly from an overall target achievement of 27% in 2013/14 and 44% in 2014/15 to 75% in 2015/16 and 35.1% in 2016/17.

The graph below provides a summary of the performance of IPID on predetermined performance indicators per programme during the 2016/17 financial year.

Figure 1: Overall performance 2016/17



As illustrated above, the *Legal Services* Programme¹ achieved five (5) out of eight (8) performance targets (62.5% achievement rate), which is the best performing Programme of the Directorate in 2016/17. The *Administration* Programme achieved three (3) out of seven (7) targets (42.8% achievement). The *Compliance Monitoring and Stakeholder Management* Programme achieved two (2) out of five (5) targets (40% achievement rate). The core service delivery programme, *Investigation and Information Management*, underperformed

¹ It should be noted that the *Legal Services* Programme was removed as budget programme, as per request of the Acting ED of IPID. The Programme has not yet been reinstated.



significantly. It achieved only three (3) out of seventeen (17) performance targets, which represents an achievement rate of 17.6%.

5.2.1. Statistical report

A total of 7 014 cases were reported to the IPID during the reporting period. The majority of the cases reported are within Section 28(1) (a) to (h). Of these, 3 827 were assault cases, 1 640 were cases of complaint of the discharge of official firearm(s), 394 were cases of deaths as a result of police action and followed by 302 cases of death in police custody.

Table 3: Intake comparisons

Section of IPID Act	Intake of cases	2015/16	2016/17 ²	Percentage change
28(1)(a)	Deaths in police custody	216	302	40%
28(1)(b)	Deaths as a result of police action	366	394	8%
28(1)(c)	Complaint of the discharge of official firearms(s)	865	1 640	90%
28(1)(d)	Rape by police officer (on or off duty)	112	112	0%
28(1)(e)	Rape in police custody	23	20	-13%
28(1)(f)	Torture	145	173	19%
28(1)(f)	Assault	3 509	3 827	9%
28(1)(g)	Corruption	112	160	43%
28(1)(h)	Other criminal matter(s)	88	169	92%
28(1)(h)	Misconduct	31	149	381%
28(2)	Systemic corruption	11	6	-45%
29	Non-compliance with section 29 of the IPID Act	41	62	51%
Total		5 519	7 014	27%

Source: IPID 2016/17 Annual Report

IPID has experienced an overall increase of 27% compared to the 2015/2016 year intake. The increase was noted in most categories except in rape in police custody cases (13%) and systemic corruption cases (45%). The rape in police custody was steady when compared with the previous financial year 2015/2016.

The IPID was investigating 6 880 cases which involves the SAPS members and 119 cases involving the MPS on various criminal offences. The remaining 15 cases reported to the IPID involved civilians held in police custody committing further offences of rape against other inmates.

A total of 4 914 cases were closed during the period under review. The largest share of the closed cases were closed as decline (48%), followed by closed as unsubstantiated (30%) and closed as referred (9%).

A total of 382 SAPS member were convicted for different misconduct. The conviction details range from:

² The number includes both SAPS and MPS



- written warning (145);
- verbal warning (38);
- fined (27);
- dismissal (19);
- corrective counselling (17);
- suspended without salary (14);
- final written warning (12); and
- reprimanded (4).

6. HUMAN RESOURCE MANAGEMENT

6.1. Vacancy rate

The Directorate had an approved staff establishment of 418 personnel in 2016/17, of which 370 positions were filled. The Directorate had a vacancy rate of 11.48% during the period under review. The vacancy rate was most pronounced in the Legal Services Programme (62.5%). The Investigation and Information Management Programme had 29 vacant positions, while having two (2) posts additional to the approved establishment.

Table 4: Vacancy rate

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of additional posts to the establishment
Programme 1	118	104	11.86%	0
Programme 2	279	250	10.39%	2
Programme 3	8	3	62.5%	0
Programme 4	13	13	0	0
Total	418	370	11.48%	2

Source: 2016/17 IPID Annual Report

6.2. Performance Rewards

During the period under review, 91 officials received performance rewards to the total value of R1.697 million. The highest portion of performance rewards was in the highly skilled production salary band (levels 6 -8) (39 officials received performance rewards in this band). There were no performance related rewards for SMS members during this period.

7. KEY ISSUES FOR CONSIDERATION BY PARLIAMENT

The Committee could consider the following areas during engagements with the IPID on its 2016/17 Annual Report:

- 1) **Qualified audit opinion:** The qualified audit opinion is a cause for serious concern, when considering the basis of the opinion. The Directorate must develop an urgent action plan on remedial action to address the escalation of accruals. The steps reported by the Directorate do not seem enough – as more urgency is needed.



- 2) **Going concern:** The ability of the Directorate to remain a going concern is vitally important for the Directorate to continue delivering on its mandate. The Directorate should indicate what steps have been taken to improve the financial controls of the Directorate and whether engagements with Treasury have taken place. The Audit Committee stated that the IPID cannot strictly speaking be classified as a going concern. If the matter is not addressed the risk that IPID's budget would be reduced to an operational one with limited capacity to acquit itself of its legislative mandate is very real and will have an impact on the operations of the organisation.
- 3) **Annual Financial Statements:** The financial statements submitted for auditing were not prepared fully in accordance with the prescribed financial reporting framework as required by section 40(1) (b) of the PFMA.
- 4) **Procurement and contract management:** The AGSA found that quotations were awarded to bidders based on preference points that were not allocated and calculated in accordance with the requirements of the Preferential Procurement Policy Framework Act and its regulations. Controls to improve Supply Chain Management (SCM) procedures should be implemented as a priority.
- 5) **Leadership:** The AGSA found that leadership did not ensure adherence to the formal Code of Conduct, as there were instances where management overrode controls relating to performance information reporting which resulted in performance information reports being overstated. The Directorate should indicate the status of the investigation and also remedial actions to prevent this from reoccurring.
- 6) The AGSA further found that leadership did not perform adequate reviews and monitoring of internal policies and procedures relating to annual financial statements, performance information and compliance to laws and regulations. The ED should indicate what steps will be taken to remedy the lack of reviews and monitoring.
- 7) **Financial and Performance Management:** The AGSA found that management did not prepare regular, accurate and complete performance reports to ensure that reported decision ready cases were appropriately investigated as per the standard operating procedures. The Directorate should indicate what steps will be taken to remedy the situation. Will any official in SMS be held accountable for the failure to prepare regular, accurate and complete performance reports?
- 8) Annual Financial Statements were not prepared fully in accordance with prescripts. The Directorate should indicate the reason for the non-compliance. The CFO resigned earlier this year, how did this affect the ability of the Directorate to adhere to prescripts.
- 9) **Performance Management System:** The performance information system is configured in such a manner, that all cases that are registered for investigation by the Department are closed off as decision ready, even where investigation was not performed. This has resulted in the overstatement reported performance information. The finding of the AGSA further puts into question the already poor performance of the IPID. The IPID should review its performance management system as a matter of urgency and remedy all deficiencies.
- 10) **Accruals:** The AGSA found that management did not perform adequate reviews on the accruals schedules to ensure that all goods and service received at year end but not yet paid were completely disclosed as accruals. Will any official in the SMS be held accountable for the lack of performance?
- 11) **Irregular expenditure:** The Directorate should indicate what led to the significant increase in irregular expenditure that was disclosed from the previous financial year.



Irregular expenditure shows an **increase of 739%** in 2016/17. The Directorate should provide assurances that this will not recur.

- 12) **Expenditure management:** The AGSA found that not all service providers were paid within 30 days. Due to budgetary constraints, management made a decision to suspend some payments and prioritise settlement of money owed to certain providers. This situation cannot continue (robbing Peter to pay Paul). The Directorate should develop a strategy to honour commitments with the legislative period or go without the service.
- 13) **Funding vs performance:** The Committee should consider the poor performance (35%) in 2016/17 against the performance of the previous financial year (75%). Although the IPID's budget is under strain, the Committee should consider that other factors, like leadership instability, ineffective internal controls and failure to appoint investigators contributed to the poor performance of the IPID in 2016/17.
- 14) **Audit Committee:** The Audit Committee raised significant concerns in its 2016/17 Report, among others, security management and the use of GG vehicles. The Audit Committee should elaborate on these concerns.
- 15) **Internal Audit:** The Committee should question the current capacitation of the Internal Audit Component of the Directorate. What is the current staff establishment and what should it ideally be?
- 16) **Audit Action Plan:** The Committee should also request the Directorate to indicate the reasons for failing to fully implement the Audit Action Plan. The Directorate could have had a clean audit if these recommendations were implemented.
- 17) **Consequence management:** The Directorate should indicate why appropriate disciplinary steps have not been taken against officials who made or permitted an irregular expenditure or fruitless and wasteful expenditure as is required by section 38(1)(h)(iii) of the PFMA in terms of the general responsibilities of accounting officers.
- 18) **Fraud and corruption:** Three (3) cases of fraud and corruption were reported during the 2016/17 financial year. The Directorate should indicate what were the outcomes of the investigations. The Directorate should further indicate the manner in which anti-fraud and corruption mechanisms will be strengthened to prevent cases in future.
- 19) **Civil Claims:** The monetary amount of claims against the Department increased from R24.5 million in 2014/15 to R41.4 million in 2015/16 and R57.2 million in 2016/17. The Directorate should provide details on the nature of civil claims made against the Department (Minister of Police) during 2016/17.
- 20) **Investigation and Information Management Programme:** The underperformance of the core service delivery programme of the Directorate is blamed on capacity and budget constraints. An achievement rate of 17.6% is inexcusable for this budget programme. The Directorate should develop an action plan on the manner in which this situation will be remedied. This plan should not focus on an increased budget allocation, but smarter and innovative mechanisms to conduct investigations. The IPID should be encouraged to do its best despite clear budget and capacity constraints.
- 21) **Misconduct:** The Directorate should indicate the reasons for the significant increase of cases of misconduct. What is the nature of the misconduct cases against police members?
- 22) **Performance rewards:** The Directorate should explain the decision to allow performance rewards to 91 officials despite the poor performance of the Directorate in 2016/17. The fact that SMS members did not receive performance rewards should be welcomed.



REFERENCES

Independent Police Investigative Directorate (IPID) (2017). Annual Report for 2016/17.