

SUID-AFRIKAANSE POLISIEDIENS



SOUTH AFRICAN POLICE SERVICE

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THE CLUSTER CO-ORDINATION AND
OVERT OPERATIONS
CRIME INTELLIGENCE
MPUMALANGA

13 June 2024

The National Head

DIRECTORATE FOR PRIORITY CRIME INVESTIGATION

**REQUEST FOR ASSISTANCE FROM FORENSIC ACCOUNTING INVESTIGATION
UNIT (FAI): DIRECTORATE FOR PRIORITY CRIME INVESTIGATION (DPCI) IN
APPOINTING A FORENSIC FIRM TO ASSIST IN CRIME INTELLIGENCE (CI):
CLUSTER CO-ORDINATION AND OVERT OPERATIONS (CCOO) ENQUIRY
02/02/2024: MPUMALANGA**

1. The Crime Intelligence is currently conducting an investigation pertaining to Fraud, Corruption and Theft against Mawewe Communal Property Association and CI CCOO Enquiry 02/02/2024.
2. It was noted during the preliminary investigation that the services of Forensic Accounting firm will be needed to finalise the investigation. We therefore request Component: Forensic Accounting Investigation to assist in sourcing the required services on our behalf.
3. Please do not hesitate to contact Captain Mamize on 082 443 0242.
4. Your cooperation will be appreciated.


COLONEL
SECTION COMMANDER: CLUSTER COORDINATION
AND OVERT OPERATIONS
CRIME INTELLIGENCE
S.S. MNGADI

Date: 2024-06-14

REF: 14/7/11/1 (31)

INFORMATION NOTE

To: The Component Head
Forensic Accounting Investigation
DIRECTORATE FOR PRIORITY CRIME INVESTIGATION

APPLICATION FOR APPOINTMENT OF FORENSIC ACCOUNTANTS: MITZIMANZI FORENSIC SERVICES AT THE COST TO STATE: CI CCOO ENQUIRY NO: 02/02/2024: STATE VERSUS MAWEWE CPA COMMITTEE AND OTHER: FRAUD, CORRUPTION AND THEFT.

1 PURPOSE

- 1.1 The purpose of this information note is to request your assistance in the appointment of an external / internal forensic firm to conduct forensic accounting investigation for Court directed purposes.

2 BACKGROUND

This office received complain regarding Fraud Corruption and Theft against a MCPA (Mawewe Communal Property Association) an Enquiry No:02/02/2024 was opened to conduct pliriminary investigation. During the investigation it was established that the MCPA was aproved in 2014 and in the year 2000 administrators were sent to the MCPA to conduct audits by the Department of Agriculture and Land Reform. During that period the administrators led by ETIENNE JACQUES ID NO: 5612035036083 started squandering money of the MCPA. It was verified and confirmed from the bank statements obtained from Standard bank **013213849** and Absa Bank **4103509852** for the the period of 2000 to 2022, several STR's were identified on the above mentioned Bank Accounts. In 2022 an interim committee took over from the administartors after the community discovered that the administrators are squandering money from the MCPA.

The interim Committee led by Evah Simangele Mkhathswa ID No: 5903080597081 as a chairperson took over the MCPA. Evah started changing the original documentation of the MCPA, she created a fraudulent constitution which stating that the Mawewe MCPA is compensated by 5 (five) properties from the 18 (eighteen) properties sucessfully restored to the Mawewe Communal Property Association Land Claim lodged by the Mawewe community. According to the Bank Statement from Absa Account It was established that Evah squandered / looted money from the MCPA Account by buying several immovable assets and several transfers were identified into Lambokazi Foundation. The money stolen from the MCPA from 2022 until currently is amounting to **R 73 962 110, 06.**

It was further established that Evah Mkhathswa created a Data base of Beneficiaries and also sending money to other than the original Beneficiaries.

- 2.1 During the investigation statements were obtained from the Original Beneficiaries and also confirmed that during the period of 2000 and 2024 they have not received any dividends. It was further established that outlined Laws of running the MCPA were no adhered to and the procedures that the Committee had to follow:

APPLICATION FOR APPOINTMENT OF FORENSIC ACCOUNTANT AT COST TO STATE: CI CCOO ENQUIRY NO: 02/02/2024: STATE VERSUS MAWEWE CPA COMMITTEE AND OTHER: FRAUD, CORRUPTION AND THEFT.

2.2 The application is supported by the following documents:

2.2.1 List of documents seized.
Fraudulent Beneficiary list

Fraudulent Constitution of the Mawewe Communal Property Association

MCPA Standard Bank Account Statements

MCPA Absa Bank Account Statements

2.2.2 FIC is applied for as per Ref No: MIRQT-240516-0000002

2.2.3 Asset Forfeiture Unit requested as per AFU Enquiry Ref No:3/5/2024

3 EXPERT SERVICES REQUIRED

3.1 **The expert services of the appointed Chartered Accountant are required for the following:**

3.1.1 The flow of funds between the entities and persons involved must be determined, verified and proved,

3.1.3 Forensic auditing from the period from year 2000 until currently

3.1.4 Draw conclusion from the various findings and report on the actual and /or potential loss incurred as a result of the misappropriations and prepare a final forensic report for court purposes with supporting evidence.

3.2 **The Chartered Accountant must be prepared to assist the South African Police Service with the following:**

3.2.3 To Consult with the state advocate and the investigation officer for court preparation purposes,

3.2.4 To Assist the prosecutor during consultations with the state witnesses where their evidence would be of a financial nature, if necessary,

3.2.5 To present evidence in any court of law on behalf of the state with regards to findings expressed in the forensic audit report.

3.2.6 All available documentation, accounting records and information for the investigation will be supplied by the investigation officer.

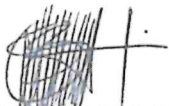
3.3 All expert services required as mentioned above will be with cost to the state.

APPLICATION FOR APPOINTMENT OF FORENSIC ACCOUNTANT AT COST TO STATE: CI
CCOO ENQUIRY NO: 02/02/2024: STATE VERSUS MAWEWE CPA COMMITTEE AND
OTHER: FRAUD, CORRUPTION AND THEFT.

where they see need of additional work, they must first bring that to the attention of the Investigating Officer for the necessary approval.

3.2.11 All reports must be dealt with as "confidential" and must only be handed to the Investigating Officer.

4. All expert services required as mentioned above will be with cost to the state.



COLONEL

SECTION COMMANDER: CLUSTER COORDINATION
AND OVERT OPERATIONS
CRIME INTELLIGENCE
S.S MNGADI

Date:

APPROVED/~~NOT~~ APPROVED



BRIGADIER
ACTING PROVINCIAL HEAD: CRIME INTELLIGENCE
MPUMALANGA
JCT WILLIS

Date: 2024.06.18

Information note compiled by:	Captain TS Mamize
Code and telephone number:	013 756 7082
Date:	14 June 2024

Information note perused and verified by:	Colonel SS Mngadi
Code and telephone number:	013 756 7082
Date:	14 June 2024

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02/02/2024: MPUMALANGA

Approved/ not Approved

LIEUTENANT GENERAL
NATIONAL HEAD: DIRECTORATE FOR PRIORITY CRIME INVESTIGATION
(DR/ ADV) SG LEBEYA (SOEG)

Date:

REQUEST FOR ASSISTANCE FROM FORENSIC ACCOUNTING INVESTIGATION UNIT (FAI): DIRECTORATE FOR PRIORITY CRIME INVESTIGATION (DPCI): IN APPOINTING A FORENSIC FIRM TO ASSIST IN CRIME INTELLIGENCE (CI): CLUSTER CO-ORDINATION AND OVERT OPERATIONS (CCOO) ENQUIRY 01/02/2024: MPUMALANGA

Request approved / not approved

Does the requesting office have the mandate to conduct this type of investigation?



LIEUTENANT GENERAL

NATIONAL HEAD: DIRECTORATE FOR PRIORITY CRIME INVESTIGATION
(DR/ADV) SG LEBEYSA (SOEG)

Date: 2024-06-20