

THE MANAGEMENT OF WHISTLE-BLOWING AT THE UNIVERSITY OF SOUTH-AFRICA

by

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DECLARATION

I Steyl Abrie declare that the title *The Management of Whistle-Blowing at the University of South Africa* represents my own work, both in conception and execution and that all sources that have been consulted and quoted, have been acknowledged by means of complete references.

I further declare that the ethical principles applied in social science research have been observed and fully adhered to.

Signed at Pretoria on this day the 15th day of November 2007.

STEYL ABRIE

DEDICATION AND ACKNOWLEDGEMENT

This research is dedicated to;

- My wife Sanet Abrie and my father Paul Abrie who supported and encouraged me to finalise this research project, and for their continual faith in me.

I would like to express my sincere gratitude and appreciation to;

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- My good friend Mr Farad Rahaman of the Department of Internal Audit who edited this research report. Discussions between me and Mr Rahaman led to this research, as it sensitised me to see the value of whistle-blowing as a crime deterrent and detection mechanism.
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ABSTRACT

The focus of this research was on the Management of Whistle-Blowing at the University of South Africa (UNISA). This study investigated the perception of UNISA staff on the issue of whistle-blowing.

Using a quantitative approach, a questionnaire was used to obtain relevant information from permanent employees of UNISA, at all campuses and regions, regarding the issue of whistle-blowing.

This study highlights the attitudes and opinions of permanent employees of UNISA regarding the issue of whistle-blowing, and whether or not these attitude and opinions can influence the effectiveness of whistle-blowing, as a crime and unethical conduct deterrent and detection mechanism.

Several issues were investigated in this study, as whistle-blowing if implemented and managed correctly, can be a valuable source of intelligence on crime and unethical conduct in the workplace.

ABSTRAK

Die fokus van die navorsing was op die bestuur van fluitjieblaas (whistle-blowing) by die Universiteit van Suid Afrika (UNISA). Die studie ondersoek die persepsie van UNISA personeel rakende fluitjieblaas (whistle-blowing).

'n Kwantitatiewe benadering is gevolg in die studie. 'n Vraelys is gebruik om inligting te bekom van UNISA permanente personeel by alle kampusse en streke rakende die onderwerp fluitjieblaas (whistle-blowing).

Daar was ook gepoog om vas te stel of hierdie houdings en opinies van UNISA personeel rakende fluitjieblaas (whistle-blowing), die effektiwiteit van fluitjieblaas (whistle-blowing) as 'n misdaad en onetiese gedrag afskrikking en opsporings meganisme beïnvloed.

Verskeie aspekte van fluitjieblaas (whistle-blowing) is ondersoek in die studie, aangesien fluitjieblaas (whistle-blowing) indien dit reg geïmplementeer en bestuur word, 'n waardevolle bron van inligting kan wees rakende misdaad en onetiese gedrag in die werksplek.

KEY TERMS

Whistle-Blowing; Protected disclosures; Loyalty and whistle-blowing; Awareness; Ethical considerations; Codes of practice; Policy and procedure; Internal Auditing; Investigation of whistle-blower reports; Investigation disciplines.

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LIST OF ABBREVIATIONS

ANC - African National Congress

APSA – Academic and Professional Staff Association

LRA - Labour Relations Act no 66 of 1995

PDA - Protected Disclosures Act no 26 of 2000

PWC - PriceWaterhouseCoopers

RSA - Republic of South Africa

SAPS - South African Police Service

TSA - Technikon Southern Africa

UK - United Kingdom

UNISA - University of South Africa

USA - United States of America

CHAPTER ONE: GENERAL ORIENTATION

1. INTRODUCTION

The second King Report on Corporate Governance recommended a whistle-blowing facility in line with the Protected Disclosures Act, no 26 of 2000. Since the recommendation was made in the King Report numerous companies and government departments have implemented hotlines for whistle-blowers to come forward with information on fraud and corruption in the workplace (Abrie 2004:6). The University of South Africa (UNISA) introduced a whistle-blowers line to afford employees the opportunity to make anonymous disclosures without the fear of victimisation. The UNISA Internal Audit Department is responsible for the investigation of all whistle-blowing reports and for the management of whistle-blowing at UNISA. This new added function place a whistle-blowing management responsibility on the UNISA Internal Audit Department to create a whistle-blowing culture and environment in support of whistle-blowing at UNISA.

2. REASONS FOR RESEARCH

The researcher was influenced firstly by the fact that he is a corporate investigator who assisted the internal audit investigators with whistle-blower investigations in the past, and recognised the value of whistle-blowing in criminal investigations.

Secondly the researcher wants to explore whistle-blowing further, due to the enormous potential it has as an internal control measure and deterrent mechanism, with specific reference to employee related theft, fraud and corruption.

Thirdly during past investigations it was found that there was no approved whistle-blowing policy, ethical guidelines and report assessment procedures

in existence to support the whistle-blowing function at UNISA. Some whistle-blowing reporting line weaknesses and accountability problems were identified during past whistle-blowing investigations. Due to the independence of Internal Audit it is the logical place to centralise the whistle-blowing function at UNISA.

Although whistle-blowing has received wide attention in the mass media and public policy, little systematic research has been conducted on the extent of observing and reporting organisational misconduct, the social profile of the whistle-blower, and the consequences of whistle-blowing for the individual whistle-blower, the work organisation in which it occurs, and the wider society (Vinten 2004:145).

This helped the researcher to formulate the research question, namely;

To what extent does UNISA create and manage a supportive whistle-blowing culture and environment, to create an effective internal control, detection and deterrent mechanism, with regard to employee related theft, fraud and corruption?

According to Neuman (1997:123) it is difficult to move smoothly from a broad topic to a hypothesis, but the leap from a well formulated research question to hypothesis is a short one. Hints about hypotheses are embedded within a good research question. In addition, hypotheses are tentative answers to research questions. According to Nevhuhulwi (2004:2) there are three factors which determine the manner in which research problems are formulated, namely unit of analysis, research goals and research strategy.

In this study the unit of analysis is all permanent employees of UNISA, and the aim of the research is exploratory using the quantitative approach.

3. OBJECTIVES OF THE RESEARCH

The first objective of this research is to identify, analyse and assess the current whistle-blowing culture, policy and ethical guidelines to make protected disclosures at UNISA. In order to pursue this objective, the approach used in this study was quantitative. The quantitative approach was used as it is the most appropriate way to capture the opinions of UNISA staff. This research will examine how whistle-blowing is perceived by UNISA staff and generally managed at UNISA.

The second objective is to identify and formulate hypotheses so that the study can be guided by these hypotheses. According to Welman and Kruger (2002:11) a hypothesis is a tentative assumption or preliminary statement about the relationship between two or more things that needs to be examined. In other words, a hypothesis is a tentative solution or explanation of a research problem (question) and the task of research is to investigate it.

It is envisaged that this research will aid management and the internal audit department to better understand whistle-blowing awareness, policy, procedures, ethics and management support needed to ensure a successful whistle blower function.

By means of an explorative study the researcher formulated the following hypotheses. These hypotheses will be either supported or rejected by the findings of the researcher.

Hypothesis 1;

Whistle-blowing deters employee-related crime and unethical conduct in the workplace.

Statements 14 and 15 deals with this hypothesis.

Hypothesis 2;

UNISA staff is not knowledgeable about the existence of the Protected Disclosures Act.

Statement 25 deals with this hypothesis.

Hypothesis 3;

Whistle-blowing should form part of a corporate culture and ethics at UNISA.

Statement 42 deals with this hypothesis.

Hypothesis 4;

A whistle-blowing mechanism gives UNISA employees the right to question their employer's legal and ethical duties.

Statements 33 and 34 deal with this hypothesis.

Hypothesis 5;

UNISA need a management approved whistle-blowing policy for the protection of whistle-blowers.

Statement 45 deals with this hypothesis.

Hypothesis 6;

Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Statement 46 deals with this hypothesis.

Hypothesis 7;

UNISA staff does not know that the UNISA Internal Audit Department is responsible for implementing a whistle-blowing compliance program.

Statement 47 deals with this hypothesis.

4. RESEARCH METHODOLOGY

According to Mouton and Marais (1990:192) the quality of research findings is directly dependent on the accountability of the research methodology followed. According to Mouton (2003:56) research methodology focuses on the;

- research process and the kind of tools and procedures to be used;
- point of departure - specific tasks (data collection or sampling) at hand;
and
- on the individual steps in the research process and the most “objective” (unbiased) procedures to be employed.

4.1. Methodological Approach

This study is an empirical study. According to Neuman (1997:7) data is the empirical evidence or information that one gathers carefully according to rules or procedures. The data can be quantitative (i.e. expressed as numbers) or qualitative (i.e. expressed as words, pictures, objects). The methodological approach that is going to be used is a quantitative approach. According to

Borg and Gall (1989:324) the term quantitative research refers to investigations that are rooted in a positivistic approach to scientific inquiry. The researcher felt that a quantitative approach will be the best way to capture the wide ranging opinions of UNISA staff. Data gathered are used to support or reject specific theories.

Mouton and Marais (1990:160) stated that some of the advantages of quantitative research are;

- it allows the researcher to choose concepts, and create words in such a manner that no more than a single meaning can be attached to the word that the researcher chooses. In other words the researcher would have to provide an explicit operational definition of the concept;
- it allows the researcher to formulate a hypothesis before the investigation is embarked upon, which can be rejected, confirmed or accepted;
- this approach allows the researcher to be more objective and to study a problem as an outsider; and
- a structured interview schedule or questionnaire is used.

The disadvantage of this approach is that it allows little room for respondents to voice their opinion about a particular issue.

4.2. Data-Collection Methods

Two scientific methods were employed in this research namely;

- a literature study; and
- the survey method.

4.2.1. Literature Study

According to Mouton (2003:87) a literature study is important for the following reasons:

- to ensure that one does not merely duplicate a previous study;
- to discover what the most recent and authoritative theorising about a subject is;
- to find out what the most widely accepted empirical findings in the field of study are;
- to identify the available instrumentation that has proven validity and reliability;
- to ascertain what the most widely accepted definitions of key concepts in the field are; and
- to save time and avoid duplication and unnecessary repetition. A good review of the available scholarship (a literature review) not only saves time but it helps to avoid making errors and duplicating previous results unnecessarily, but also because it provides clues and suggestions about what avenues to follow.

Literature is divided into primary and secondary sources.

(1) Primary Sources

According to Borg and Gall (1989:115) the primary source is a direct description of the occurrence by an individual who actually observed or witnessed the occurrence. According to Welman and Kruger (2002:35) a primary source is a written or oral account of a direct witness of, or a participant in, an event, or an audiotape, video tape or photographic recording of it. This represents first hand evidence of what happened.

The researcher mainly consulted the following primary sources;

(A) Acts

- The 1996 Constitution of the Republic of South Africa.
- The Protected Disclosures Act: Act 26 of 2000.

(B) Case Law

- Grieve v Denel (Pty) Ltd (Unreported) C7/2003.
- State vs Botha and others (1) 1995 (2) SACR598 (W).

(C) UNISA Whistle-Blowing Departmental Policy, Procedures and Documentation.

- Internal Audit Department: Draft Whistle-Blowing Policy.
- Internal Audit Department: Whistle-Blowing statistics - Period March 2002 - December 2002.
- Internal Audit Department (2002): Whistle-Blowers - A Crime Identification and Prevention Mechanism.

(2) Secondary Sources

According to Borg and Gall (1989:115) secondary source materials in education include any publications written by an author who was not a direct observer or participant in the events described. According to Welman and Kruger (2002:35) a secondary source provides second hand information about events. Such a source has not witnessed the events himself or herself, but has obtained the information either from someone else who experienced

the event or who has himself or herself obtained the information from a person who had indeed experienced it first-hand. As whistle-blowing is a relatively new concept in South Africa a lot of secondary sources were consulted.

4.3. Survey Methods

According to Borg and Gall (1989:424) the first step in carrying out a satisfactory questionnaire study is to define your problem and to list specific objectives to be achieved or hypotheses to be tested. The conceptualisation of the research survey is going to be theory driven, with the aim to test the hypotheses.

4.4. Sampling

According to Neuman (1997:201) sampling is a process of systematically selecting cases for inclusion in a research project. When a researcher randomly assigns, he or she sorts a collection of cases into two or more groups using a random process. By contrast in random sampling, he or she selects a smaller subset of cases from a larger pool of cases. A researcher gets a set of cases, or a sample from sampling that is more manageable and cost effective to work with than the pool of all cases.

Random sampling was used in the research. According to Welman and Kruger (2002:53) in the simplest case of random sampling each member of the population has the same chance of being included in the sample and each sample of a particular size has the same probability of being chosen. A random sample of 700 was taken of all permanent employees of UNISA at all the campuses and regions who have access to e-mail. The population from which the random sample was drawn comprised of 2806 UNISA permanently employed staff members who have access to e-mail.

The random sample selected for this study, taking the five (5) variables into consideration can be broken down as follows;

A) Sample Size - 700

B) Selection Probability – 0,170358

C) Sampling Weight – 5.87

D) Variable 1 – Years Service

Service	Frequency	Percent	Cumulative Frequency	Cumulative Percent
1	291	41.57	291	41.57
2	101	14.43	392	56.00
3	92	13.14	484	69.14
4	90	12.86	574	82.00
5	126	18.00	700	100.00

1 = 0-5 Years Service

2 = 6-10 Years Service

3 = 11-15 Years Service

4 = 16-20 Years Service

5 = 20+ Years Service

E) Variable 2 – Capacity (Academic / Non-Academic)

Capacity	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Academic	242	34.57	242	34.57
Non- Academic	458	65.43	700	100.00

F) Variable 3 – Race

Race	Frequency	Percent	Cumulative Frequency	Cumulative Percent
African	279	39.86	279	39.86
Coloured	29	4.14	308	44.00
Indian	20	2.86	328	46.86
White	372	53.14	700	100.00

G) Variable 4 – Gender

Gender	Frequency	Percent	Cumulative Frequency	Cumulative Percent
Female	380	54.29	380	54.29
Male	320	45.71	700	100.00

H) Variable 5 – Education Level

No specific data was available to ensure that all educational levels would be included in the sample. Assumptions were made that it will be covered if there were sufficient academic and non-academic representivity in the sample.

I) Table of Gender by Employment Capacity

Frequency	Academic	Non-Academic	Total
Percent			
Female	122	258	380
	17.43	36.86	54.29
	32.11	67.89	320
	50.41	56.33	45.71
Male	120	200	
	17.14	28.57	
	37.50	62.50	
	49.59	43.67	
Total	242	458	700
	34.59	65.43	100.00

J) Table of Gender by Race.

Frequency	African	Coloured	Indian	White	Total
Percent	124	14	14	228	380
Female	17.71	2.00	2.00	32.57	54.29
	32.63	3.68	3.68	60.00	320
	44.44	48.28	70.00	61.29	45.71
	155	15	6	144	
Male	22.14	2.14	0.86	20.57	
	48.44	4.69	1.88	45.00	
	55.56	51.72	30.00	38.71	
	279	29	20	372	700
Total	39.86	4.14	2.86	53.14	100.00

K) Table of Gender by Years Service

Frequency	1	2	3	4	5	Total
Percent						
Female	175	62	43	45	55	380
	25.00	8.86	6.14	6.43	7.86	54.29
	46.05	16.32	11.32	11.84	14.47	
	60.14	61.39	46.74	50.00	43.65	
Male	116	39	49	45	71	320
	16.57	5.57	7.00	6.43	10.14	45.71
	36.25	12.19	15.31	14.06	22.19	
	39.86	38.61	53.26	50.00	56.35	
Total	291	101	92	90	126	700
	41.57	14.43	13.14	12.86	18.00	100.00

4.5 Survey techniques

Survey techniques consist of observation studies, exploratory studies, descriptive studies and a specific survey technique. In this study a questionnaire is used as a survey technique. The researcher used descriptive and explorative studies in this research;

(1) Descriptive Studies

A detailed description of the phenomena (whistle-blowing) under investigation is given with information derived from primary and secondary sources and collected from empirical data.

(2) Exploratory Studies

Whistle-Blowing is a relatively new concept in South-Africa; as such exploratory research was conducted in this study. According to Neuman (1997:19) exploratory research rarely yields definite answers. It addresses the

“what” questions: What is this social activity really about? Exploratory studies often go unpublished; researchers incorporate them into more systematic research that they publish later.

4.6 Scientific Techniques

After carefully considering the various options the researcher felt that a questionnaire will be the most appropriate measuring technique for the research question.

4.6.1 The questionnaire as a scientific technique

According to Babbie (1990:36) a questionnaire is constructed to elicit information relevant to the researcher’s subject of enquiry. The responses given are then coded into a standardised form that can be recorded in a quantitative manner.

Baily (1994:108-110) states that the key word in questionnaire construction is relevance, which is described as having three (3) facets;

- relevance to the study goals;
- relevance of questions to the goals of the study; and
- relevance of the question to the individual respondent.

(1) Nature of Questions

Baily (1994:107) identified some problems associated with questionnaires and possible remedies;

- respondent feels that the questionnaire is not legitimate. Remedy: A well written cover letter or introductory statement legitimising the study;
- respondent feels the information will be used against him or her is an invasion of privacy. Remedy: Omit unnecessarily sensitive questions. Assure the respondent of anonymity;

- respondent refuses to co-operate; and
- respondent is an ethnic minority member who says he or she is tired of being used in minority racial studies.

Baily (1994:110) identified the following pitfalls in drawing up a questionnaire;

- double-barrelled questions - do not include two or more questions in one;
- ambiguous questions - questions should refer to concrete and specific matters and have specific answers, if possible;
- level of wording – question wording can greatly affect the answers received;
- abstract versus factual questions – questions should refer to concrete and specific matters and have specific answers, if possible;
- avoid leading questions; and
- sensitive or threatening questions - sensitive topics are prone to normative answers which are answers that are consistent with the norm even though they are false answers for the particular respondents.

According to Christensen (1997:65) there are two types of questions namely open ended and closed ended questions. An open ended question enables respondents to answer in any way they please, whereas a closed ended question requires respondents to choose from a limited number of predetermined responses. The questionnaires given to UNISA staff members were closed ended, but comments were allowed.

Baily (1994:118) identified the following advantages of closed ended

questions;

- the answers are standardised;
- the answers are easier to code and analyse and it saves time and money;
- the respondent is often clearer about the meaning of the question;
- the answers are relatively complete, and a minimum of irrelevant responses are received;
- another advantage of closed ended questions arises when dealing with sensitive topics. A respondent that may refuse information in an open ended question may respond to a closed ended question; and
- closed ended questions is often easier for a respondent to answer as he or she merely has to choose a category, while formulating an original answer for an open ended question can be much more difficult.

Baily (1994:119) identified the following disadvantages of closed ended questions;

- a respondent who does not know the answer, may choose an answer randomly;
- the respondent may feel frustrated because there is no opportunity for the respondent to clarify his or her answer;
- there may be too many answer categories to print on the questionnaire;
- differences in interpretation of what was meant by the question may go undetected;

- variations in answers among respondents may be eliminated artificially by forced choice responses; and
- there is more likelihood of a clerical error as the respondent may circle a two when he meant to circle a three.

(2) Scaling

The adjective scale of five points Likert-type scale was used in this study. The respondents were confronted with a series of short statements, and were asked to agree or disagree with those statements. The options were strongly agree, agree, do not know, disagree and strongly disagree. A “do not know” category was included to enable respondents who do not have an opinion to indicate so rather than compel them to make a choice.

(3) Pre-testing

The original questionnaire was constructed in consultation with the supervisor. It was decided that a pilot study should be undertaken amongst UNISA personnel. The questionnaire was therefore pre-tested with the assistance of the UNISA Department of Computer Services, Division Research Support. The initial findings indicated that no changes should be made to the questionnaire.

(4) Reliability and validity of the instrument

To ensure the acceptability and credibility of this study and its findings, the issue of validity and reliability was taken into consideration.

(a) Reliability

Reliability deals with an indicator's dependability. If one has a reliable

indicator or measure, it gives one the same result each time the same thing is measured (as long as what you are measuring is not changing). Reliability means that the information provided by the indicators (e.g. a questionnaire) does not vary as a result of characteristics of the indicator, instrument, or measurement device itself (Neuman 1997:138).

Scale reliability testing of the four construct scales; corporate perspective, legislative perspective, whistle-blowing ethics, policy, procedure and the Internal Audit function were conducted by means of item analysis and associated Cronbach Alpha coefficients.

Cronbach Alpha specifically measures internal consistency reliability, and indicates how well a set of items measure a single un-dimensional talent construct. The Cronbach Alpha coefficient is calculated as the correlation between item responses within a subset of items relative to the variances of the items. As a rule of thumb a value greater than 0.7 will be regarded as indicative of scale reliability (UCLA Academic Technology Services).

A Cronbach Alpha test was conducted on the four construct scales and as a rule of thumb the value for each scale was greater than 0.7 which means that it is indicative of scale reliability.

The Cronbach Alpha test results for each construct scale were as follows:

Chapter 2: Whistle-Blowing: A Corporate Perspective (Scale 1)

Variable 6-22.

Cronbach Coefficient Alpha
Variables Alpha
Raw 0.750872
Standardised 0.750313

Chapter 3: Whistle-Blowing: A Legislative Perspective (Scale 2)

Variable 23-29.

Cronbach Coefficient Alpha
Variables Alpha
Raw 0.854419
Standardised 0.853595

Chapter 4: Whistle-Blowing: Ethics, Policy & Procedure (Scale 3)

Variable 30-46.

Cronbach Coefficient Alpha
Variables Alpha
Raw 0.874614
Standardised 0.893789

Chapter 5: Whistle-Blowing and the Internal Audit Function (Scale 4)

Variable 47-55.

Cronbach Coefficient Alpha
Variables Alpha
Raw 0.881766
Standardised 0.857598

(b) Validity

Validity is an overused term and is often confused with related ideas. Sometimes it is used to mean “true” or “correct”. There are several general types of validity (Neuman 1997:141). For the purpose of this research we are concerned with measurement validity. According to Neuman (1997:141) when a researcher says that an indicator is valid, it is valid for a particular purpose and definition. The same indicator can be valid for one purpose but less valid or invalid for others. Bryman (in Nevhuhulwi 2004:12) states that validity is concerned with the integrity of the conclusions that are generalised from a piece of research. This relates to whether an item measure describes what it is supposed to measure or describe.

According to Neuman (1997:142) there are four types of measurement validity namely;

- Face Validity - Is the easiest type of validity to achieve and the most basic kind of validity is face validity. It is a judgement by the scientific community that the indicator really measure the construct;
- Content Validity - Content validity is actually a special type of face validity. Content validity addresses the question: Is the full content of a definition represented in a measure?
- Criterion Validity - Criterion validity uses some standard or criterion that is known to indicate a construct accurately. In other words, the validity of an indicator is verified by comparing it with another measure of the same construct in which a researcher has confidence; and
- Construct Validity - Construct Validity is for measures with multiple indicators. It addresses the question: If the measure is valid, do the various indicators operate in a consistent manner. It requires a definition with clearly specified conceptual boundaries.

According to Neuman (1997:145) many words have multiple definitions, including reliability and validity. This creates confusion unless we distinguish among alternative uses of the same word;

- Reliability - We use reliability in everyday language. Measurement reliability means that the results of a study are reliable. This means that the method of conducting a study or the results from it can be reproduced or replicated by other researchers;
- Internal Validity - Means there are no errors internal to the design of the research project;

- External Validity - It is the ability to generalise findings from a specific setting and small group to a broad range of settings and people; and
- Statistical Validity - Means that the correct statistical procedure is chosen and its assumptions are fully met.

(5) Administration of questionnaires

The questionnaire intranet link (**see annexure A**) was distributed via e-mail to employees who were randomly selected to participate in this study. The Department of Computer Services at UNISA assisted the researcher to make the questionnaire available on the intranet. The intranet link was e-mailed to respondents; whereafter the respondents completed and submitted the questionnaires electronically.

(6) Response rate

According to Neuman (1997:247) response rates for mail questionnaires are a major concern. A response rate of 10 to 50 percent is common for a mail survey. According to Welman and Kruger (2002:147) a low response rate restricts the usefulness of a survey because we do not know to what extent a biased and consequently unrepresentative sample has been obtained. If those who have failed to respond substantially differ from those who have indeed responded, and the group who responded represents a minority (that is a response rate of less than 50%) an entirely incorrect picture can be obtained.

Kim Sheehan of the School of Journalism and Communication, University of Oregon analysed response rates to e-mail surveys undertaken since 1986. According to Sheehan (2001:7) the number of studies that use e-mail to collect data has been increasing over the past fifteen years, but the average response rates to the surveys appears to be decreasing. On average 31 studies report a mean response rate of 36.83%. The 1995/6 period showed

seven studies using e-mail surveys with an average response rate of about 46%. The 1998/9 period, in contrast, showed thirteen studies using e-mail surveys with an average response rate of about 31%. In this study 254 of the 700 questionnaires send out via e-mail to permanently employed UNISA staff members were returned electronically. This constitutes a return rate percentage of 36.28%. This return rate is consistent with the findings of Kim Sheehan with regard to e-mail survey response rates.

(7) Interpretation of data

MoonStats a statistical software program that operates in Windows 95 or newer versions, was used for the interpretation and presentation of the data obtained. According to Welman & Kruger (2002:315) MoonStats are designed for data exploration and data description. Data that was obtained from the questionnaires was allocated a value, and these values were transferred into a data sheet. The data sheet was then defined into variables. The data was analysed and presented on Pie Charts, Frequency Tables, Cross Tabulation Tables and Chi-Square's. The UNISA Department of Computer Services conducted the Cronbach Alpha test, to determine reliability as discussed under paragraph 4 point 4.6.1.

4.7 Ethical Considerations

Social researchers may place people in stressful, embarrassing, anxiety-producing, or unpleasant situations. It is unethical to cause discomfort to respondents involved in any research project (Neuman 1997:446). This research focused partially on the perception of UNISA employees regarding Top Management support for whistle-blowing, and the role of Internal Audit in the management of whistle-blowing. The aim of this study was not to create a stressful, embarrassing or an unpleasant situation for Top Management and Internal Audit, but rather to identify deficiencies in the whistle-blowing facility/mechanism at UNISA, in an effort to make recommendations based on the perceptions of UNISA employees to improve the whistle-blowing function

to the benefit of all employees at UNISA. It is envisaged that this research will aid UNISA in ensuring that whistle-blowing becomes an effective internal control measure, deterrent and detection mechanism with regard to employee related theft, fraud and corruption, as well as the reporting of unethical (or unacceptable) conduct which may place UNISA or its employees in disrepute.

4.8 Demarcation of Research

Three issues, namely geographical, conceptual and numerical demarcations are relevant to this study.

4.8.1 Geographical Demarcation

This research focused on all permanent employees of UNISA at UNISA campuses and regional offices. All permanent UNISA employees who had access to an e-mail facility were included in the population. A random sample of 700 was drawn from a population of 2806 permanent employees of UNISA.

4.8.2 Conceptual Demarcation

Four (4) concepts are defined in this study, namely whistle-blowing, ethics, policy, and whistle-blowing culture.

(1) Whistle-Blowing

According to the Oxford dictionary whistle-blowing means “*bringing an activity to a sharp conclusion as if by the blast of a whistle*”. England (2005) defines whistle-blowing as the term used to define an employee’s decision to disclose information to an authority figure.

(2) Ethics

According to Balk (1996:146) ethics refer to the study of the good and the bad, the theory and the system of moral values defining duties and responsibilities governing human conduct.

(3) Policy

According to Bakman (2003:28) a whistle-blowing policy should be comprehensive as well as manageable for the organisation to undertake, because the whistle-blowing culture should state “ who is responsible for what to whom”. Bakman (2003:28) states that Dehn (2000) gives the following approach to a whistle-blowing policy: “*The proper procedures have to be in place to ensure that concerns about wrongdoing are raised and addressed in the workplace. It has to promote the whistle-blower as a witness and not as a complainant*”.

(4) Whistle- Blowing Culture

According to Bakman (2003:27) a whistle-blowing culture is not something that exists, but is rather a way that we have to think about living and communicating within the organisation.

4.8.3 Numerical Demarcation

The central aspect of this research is that all permanent UNISA employees of UNISA are included in this research. UNISA permanent employees are therefore regarded as the unit of analysis and the population of the sample consists of 2806 UNISA permanent employees. A random sample of 700 respondents was drawn. In the end 254 (36.28%) questionnaires were returned.

The findings of this research can not be generalised to all other educational institutions, as the sample is confined to UNISA permanent employees. The findings, opinions, attitudes and conclusions are those of permanent employees of UNISA only.

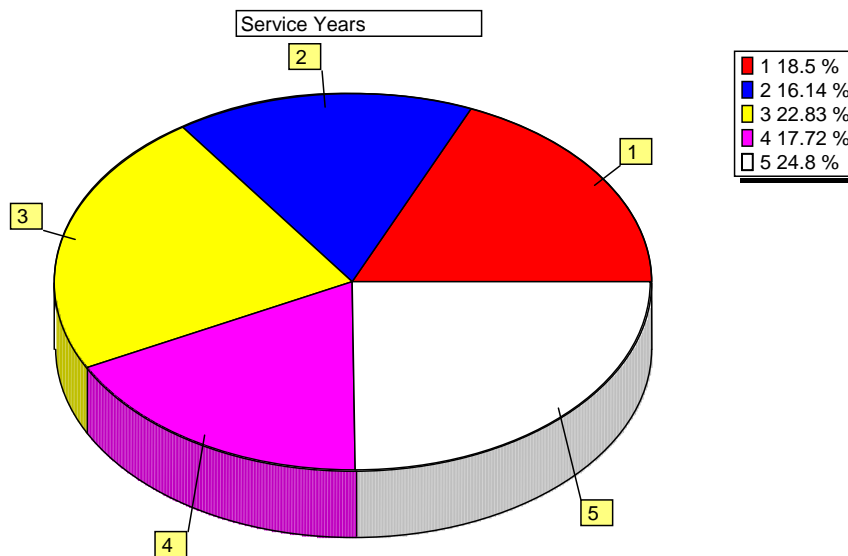
4.9 Profile of Respondents

Five (5) biographical variables have been used in this research namely;

- Years of Service at UNISA (Service years)
- Capacity (Academic / Non-Academic)
- Language
- Gender
- Level of Education

4.9.1 Years of Service

Pie Chart 1: Percentage respondents according to year's service



1. 0-5 Years Service - 47 (18.50%) respondents.
2. 6-10 Years Service - 41 (16.14%) respondents.
3. 11-15 Years Service - 58 (22.83%) respondents.
4. 16-20 Years Service - 45 (17.72%) respondents.
5. 20+ Years Service - 63 (24.80%) respondents.

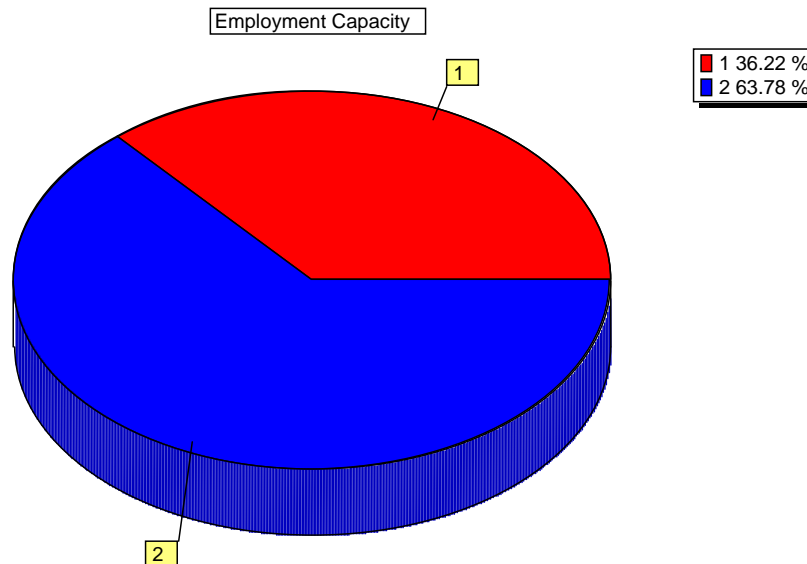
Frequency Table 1: Percentage respondents according to year's service

Value	N	%	Cum. %
1	47	18.50	18.50
2	41	16.14	34.65
3	58	22.83	57.48
4	45	17.72	75.20
5	63	24.80	100.00
TOTAL	254	100.00	

Missing or invalid cases: 0

4.9.2 Employment Capacity

Pie Chart 2: Percentage respondents according to employment capacity (academic / non-academic)



1. Academic - 92 (36.22%) respondents
2. Non-Academic - 162 (63.78%) respondents

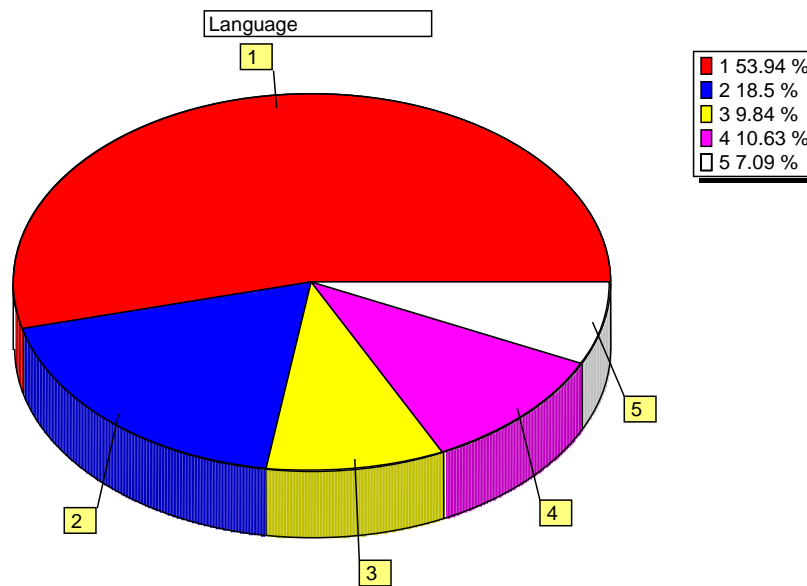
Frequency Table 2: Employment capacity (academic / non-academic)

Value	N	%	Cum. %
1	92	36.22	36.22
2	162	63.78	100.00
TOTAL	254	100.00	

Missing or invalid cases: 0

4.9.3 Home Language

Pie Chart 3: Percentage Respondents According to Home Language



1. Afrikaans
2. English
3. Nguni Group
4. Sotho Group
5. Other

Frequency Table 3: Respondents According to Home Language

Value	N	%	Cum. %
1	137	53.94	53.94
2	47	18.50	72.44
3	25	9.84	82.28
4	27	10.63	92.91
5	18	7.09	100.00
TOTAL	254	100.00	

Missing or invalid cases: 0

137 (53.94%) of the respondents are Afrikaans speaking.

47 (18.50%) of the respondents are English speaking.

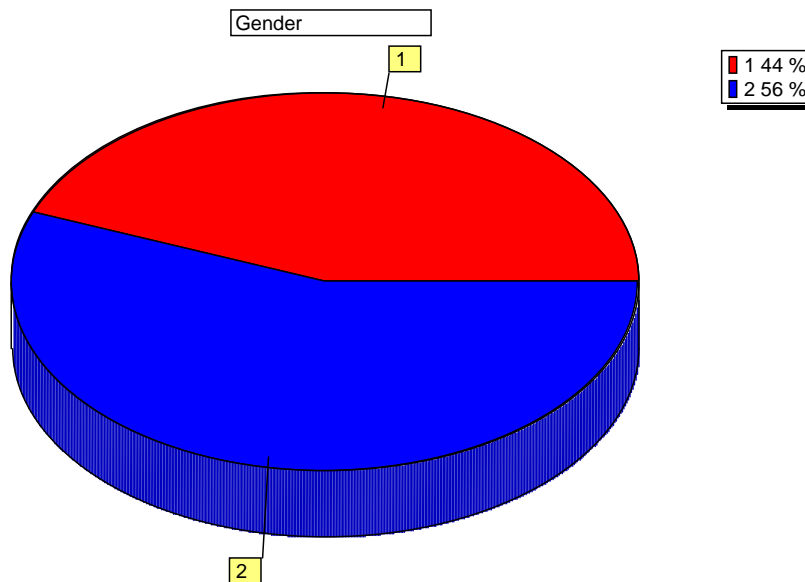
25 (9.84%) of the respondents are Nguni speaking (Zulu & Xhosa).

27 (10.63%) of the respondents are Sotho speaking (North & South Sotho).

18 (7.09%) of the respondents speaks other home languages (Venda, Tswana, Tsonga, Ndebele, etc).

4.9.4 Gender

Pie Chart 4: Percentage Respondents According to Gender



1. Male

2. Female

Frequency Table 4: Respondents According to Gender

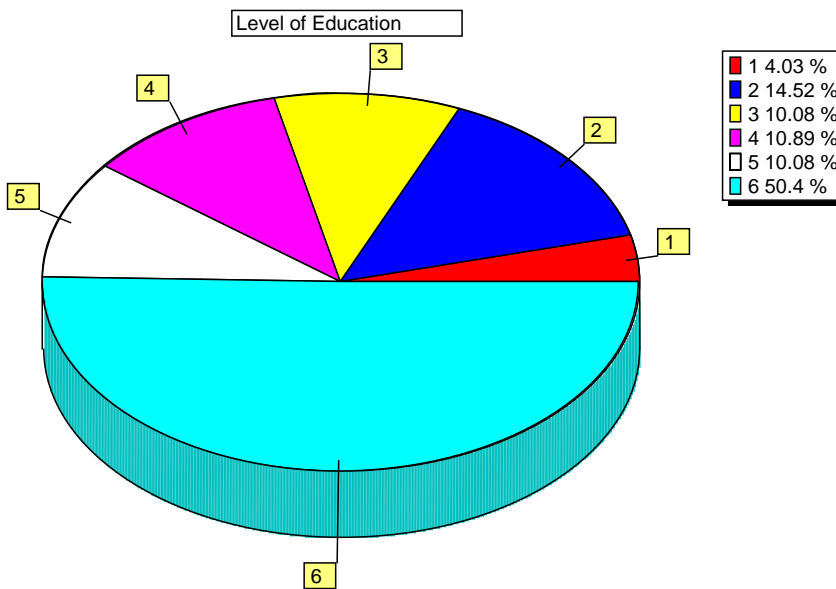
Value	N	%	Cum. %
1	110	44.00	44.00
2	140	56.00	100.00
TOTAL	250	100.00	

Missing or invalid cases: 4

(44.00%) of the respondents are male.
(56.00%) of the respondents are female.

4.9.5 Level of Education

Pie Chart 5: Percentage Respondents According to Level of Education



1. Grade 11 or lower
2. Grade 12
3. Post Grade 12 Certificate
4. National Diploma
5. Degree
6. Post Graduate Qualification

Frequency Table 5: Respondents According to Level of Education

Value	N	%	Cum. %
1	10	4.03	4.03
2	36	14.52	18.55
3	25	10.08	28.63
4	27	10.89	39.52
5	25	10.08	49.60
6	125	50.40	100.00
TOTAL	248	100.00	

Missing or invalid cases: 6

10 (4.03%) of the respondents are in possession of a Grade 11 Certificate or lower.

36 (14.52%) of the respondents are in possession of a Grade 12 Certificate.

25 (10.08%) of the respondents are in possession of a Post Grade 12 Certificate.

27 (10.89%) of the respondents are in possession of a National Diploma.

25 (10.08%) of the respondents are in possession of a Degree.

125 (50.40%) of the respondents are in possession of a Post Graduate Qualification.

5 PROBLEMS ENCOUNTERED WITH THE RESEARCH PROJECT

The response rate was problematic from the beginning of this research. 700 follow up e-mails were written to each respondent selected in the 700 sample. Respondents needed to answer 55 statements. The questionnaire length could have influenced the response rate. According to Sheehan (2001:4) the length of a survey has a negative influence on mail survey response rates, in that the longer the survey, the more likely it is that the response rate will be lower. Although a representative sample was selected it was observed that the response rate from Nguni and Sotho speaking UNISA staff members was relatively low, in comparison to Afrikaans and English speaking staff members.

6 ORGANISATION OF DISSERTATION

This report is presented in six (6) chapters.

Chapter 1 deals with the general orientation of the research conducted. Specific attention is given to the reasons for the research, the research methodology used and problems encountered during the research.

Chapter 2 deals with whistle-blowing in a corporate perspective. Specific attention is given to corporate governance, the response of the organisation to whistle-blowing, why there is a need to manage whistle-blowing, how whistle-blowing can be managed, why organisations need a whistle-blowers line, advantages of a corporate whistle-blowers line and problems associated with whistle-blower lines.

Chapter 3 deals with legislation surrounding whistle-blowing. Specific attention is given to whistle-blowing legal terminologies, the objectives of the PDA, the legislative process, legal protection, protection against occupational detriment, legal remedies, general protected disclosures, protected disclosures to a legal advisor and unfair dismissals as a result of whistle-blowing.

Chapter 4 deals with whistle-blowing ethics, policy and procedure. Specific attention is given to tolerating conflicting loyalties and values, whistle-blowing awareness, ethical considerations and whistle-blowing policy and procedure.

Chapter 5 deals with whistle-blowing and the Internal Audit function. Specific attention is given to Internal Audit's role and status with regard to whistle-blowing, detecting and reporting illegal acts, how UNISA deals with information received from a whistle-blower, Internal Audit's corporate mandate to investigate whistle-blowing reports, the UNISA whistle-blowing investigation function and disciplines needed to investigate whistle-blowing disclosures.

Chapter 6 deals with the general and overall findings and recommendations.

CHAPTER TWO

A CORPORATE PERSPECTIVE ON WHISTLE-BLOWING:

1. INTRODUCTION

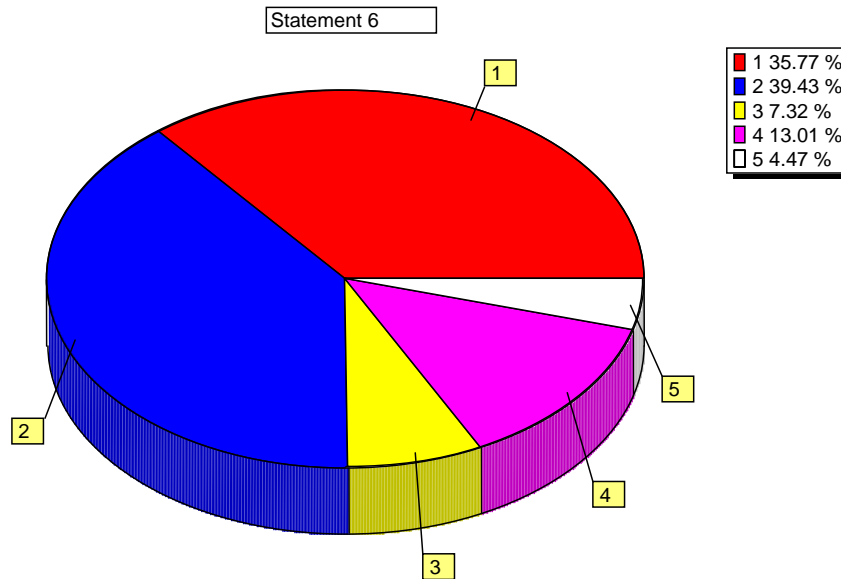
The Protected Disclosures Act no 26 of 2000 (PDA) makes provision for procedures in terms of which employees may disclose information anonymously regarding unlawful or irregular conduct by their employers or fellow employees. During the National-Anti-Corruption Summit in April 1999 specific reference was made to developing, encouraging and implementing whistle-blowing mechanisms, which include measures to protect persons from victimisation in instances where they expose corruption and unethical practices (Camerer 2001:2). These problems were highlighted during the Summit and it was evident that something should be done to address the absence of proper mechanisms to deal with such issues. The second King Report on corporate governance recommended whistle-blowing as a mechanism to redress this shortcoming within private and public institutions. This recommendation of the King Report is in line with the PDA. UNISA introduced a whistle-blowers line to afford employees the opportunity to make disclosures anonymously, without fear of victimisation or reprisal.

2. CORPORATE GOVERNANCE

In order for whistle-blowing to succeed there needs to be a transparent corporate culture with top management support. The interest of the employer and employees as well as the general public needs to be considered in every decision taken by top management. Corporate decision making cannot absolutely protect the public against wrongdoing but it goes far in assuring the public that every effort has been made not to expose public interest to undue risk (Hunt 1995:28).

Statements 6 and 7 investigate the issue of corporate culture with explicit top management support.

Pie Chart 6: Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with top management support



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

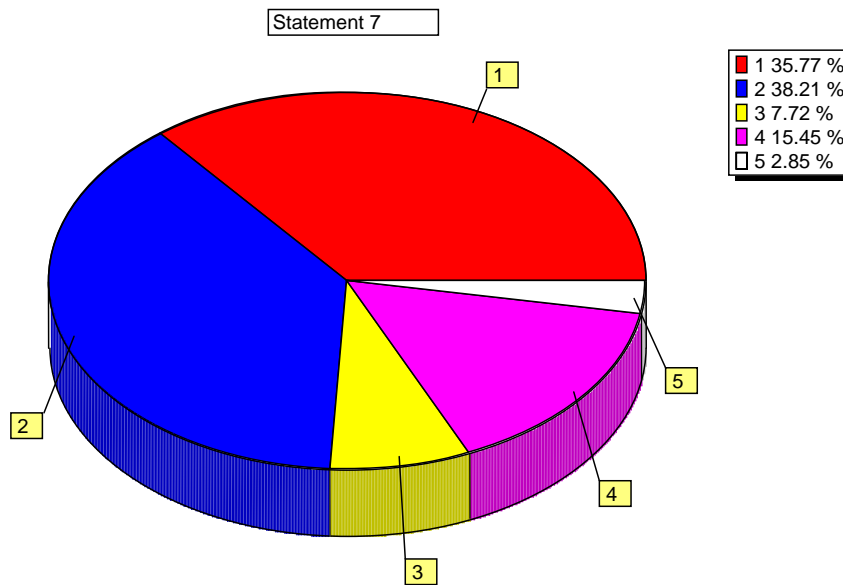
Frequency Table 6: Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with top management support

Value	N	%	Cum. %
1	88	35.77	35.77
2	97	39.43	75.20
3	18	7.32	82.52
4	32	13.01	95.53
5	11	4.47	100.00
TOTAL	246	100.00	

Missing or invalid cases: 8

The majority of the respondents strongly agreed (35.77%) and agreed (39.43%) with the statement. 7.32% of the respondents did not know whether or not they will blow the whistle on crime if there exist a transparent corporate culture with explicit top management support, 13.01% of the respondents disagreed and strongly disagreed (4.47%) with the statement.

Pie Chart 7: Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exist a transparent corporate culture with top management support



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 7: Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exist a transparent corporate culture with top management support

Value	N	%	Cum. %
1	88	35.77	35.77
2	94	38.21	73.98
3	19	7.72	81.71
4	38	15.45	97.15
5	7	2.85	100.00
TOTAL	246	100.00	

Missing or invalid cases: 8

The majority of the respondents strongly agreed (35.77%) and agreed (38.21%) with the statement. 7.72% of the respondents did not know whether or not they will blow the whistle on unethical conduct if there exist a transparent corporate culture with explicit top management support, 15.45% of the respondents disagreed and strongly disagreed (2.85%) with the statement.

This overwhelming positive response (75.2% for crimes and 73.98% for unethical conduct) from respondents is indicative of the fact that whistle-blowing, if correctly managed, will be utilised within UNISA.

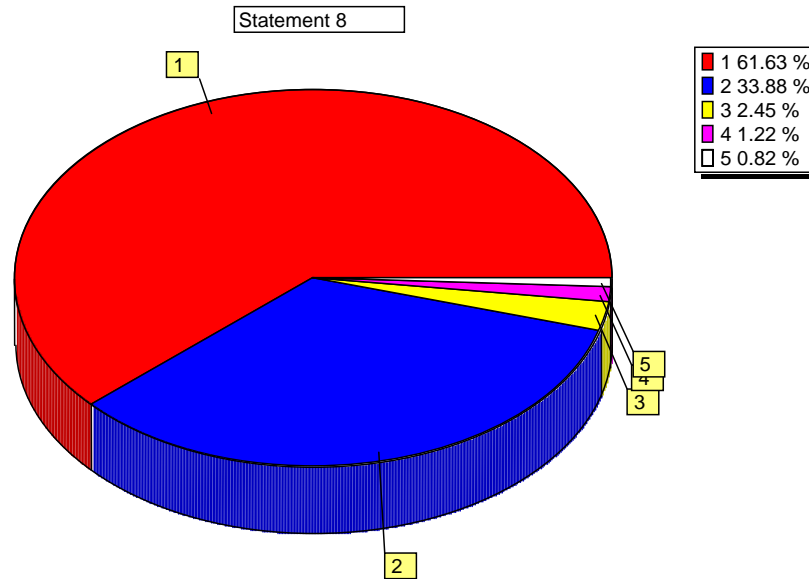
It is important that managers should explicitly declare their adherence to ethical values and behaviour. In the United Kingdom some Health Trusts have imposed clauses in employment contracts which make it clear that staff who ventures outside the organisation with complaints could jeopardise their employment status (Hunt 1995:32).

The clause referred to above does not foster good corporate governance as the employment contract is in direct contradiction of public interest. There is an increasing recognition of the symbolic relationship between directors, managers and internal auditors, and that internal auditors are an integral part of the corporate governance equation. Whistle-Blowing continues to receive media attention, in addition to that of professional bodies and trade unions, and there is a role within corporate governance to assist with mechanisms that will internalise whistle-blowing constructively to the advantage of both the whistle-blower and the organisation (Vinten 1997:27).

The most important aspect with regard to whistle-blowing in a corporate governance perspective is that top management should make a statement of support, and an undertaking to protect whistle-blowers. Top management should provide the necessary resources to ensure the effective functioning of whistle-blowing, and should request reports on disclosures made. This will establish accountability and will set the right tone at the top of the organisation.

Statement 8 deals with the issue of whether UNISA managers should explicitly state their adherence to ethical values and behaviour.

Pie Chart 8: Statement 8 – UNISA Managers should explicitly state their adherence to ethical values and behaviour in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 8: Statement 8 – UNISA Managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Value	N	%	Cum. %
1	151	61.63	61.63
2	83	33.88	95.51
3	6	2.45	97.96
4	3	1.22	99.18
5	2	0.82	100.00
TOTAL	245	100.00	

Missing or invalid cases: 9

Most respondents strongly agreed (61.63%) and agreed (33.88%) with the statement. 2.45% of the respondents did not know whether or not UNISA

managers should explicitly state their adherence to ethical values and behaviour in the workplace, only 1.22% of the respondents disagreed and strongly disagreed (0.82%) with the statement.

The overwhelming positive response (95.51%) towards the statement that top management should explicitly state their adherence to ethical values and behaviour in the workplace is indicative that UNISA employees place a high premium on the credible values. These values are also embodied in the vision and mission statements of UNISA. This is good for the reputation of UNISA as a world leading university with high values – not only in distance learning – but as far as good governance is concerned.

At UNISA management introduced the whistle-blowers line through which employees can make protected disclosures externally to a private service provider. Internal Audit was tasked to administer and to investigate reports received via the whistle-blowers line. The internal audit aspect will be dealt with later in detail in chapter five (5) of this study, as they are responsible for the management of whistle-blowing at UNISA.

3. THE RESPONSE OF THE ORGANISATION TO WHISTLE-BLOWING

The typical response of an organisation to whistle-blowing is to focus on the messenger rather than the message (Bakman 2003:13). In this section the researcher will focus on the perceptions regarding the behaviour of individuals (co-employees) and the institution (employer) towards the whistle-blower.

3.1 FORMS OF RETALIATION TOWARDS WHISTLE-BLOWERS

Kaplan and Kleiner (2002:75) identified seven forms of retaliation by an organisation against a whistle-blower. All seven forms are tactics of discrimination:

(1) Spotlight the Whistle-Blower

Employers will try to create smokescreens by attacking the sources, motives, credibility, competence or virtually anything else that will work to cloud the issues raised. This is common retaliatory strategy which seeks to make the whistle-blower, not the issue, but the problem.

(2) Manufacture a poor record

Whistle-Blowers who formerly received good performance evaluations may begin to receive poor ratings from supervisors. To lay the groundwork for termination, employers may begin to compile data about any incident that conveys inadequate or problematic on the job performance. Employers will spend months building a record to brand the whistle-blower as a chronic problem employee, thus reducing credibility.

(3) Threaten the employee into silence

The employer will threaten the employee with termination if the issue is openly discussed or brought to the attention of other managers.

(4) Isolate or humiliate the Whistle-Blower

Another retaliation technique is to make an example of the whistle-blower by separating him or her from co-workers. This may remove the whistle-blower from information necessary to effectively blow the whistle. Often this tactic leads to termination or the reassignment of tasks applicable to the duties of the whistle-blower.

(5) Whistle-Blowers are set up for failure

A whistle-blower may be overloaded with an unmanageable amount of work. The whistle-blower are assigned with responsibilities and then making it impossible to fulfil them. Access to required resources is often denied. This results in termination as a result of poor job performance, if the whistle-blower

does not quit first.

(6) The prosecution of the Whistle-Blower

Whistle-blowers may be threatened with prosecution for stealing the information required to prove the wrong doing.

(7) Eliminate jobs or paralyse the Whistle-Blowers career

A common tactic is to lay off whistle-blowers. Employers may recognise whistle-blowers out of jobs by eliminating the position from the organisational chart. Whistle-blowers may also be looked over for promotions.

(8) Case studies related to retaliation on employees blowing the whistle:

Department of Transport and Public Works

On M-Net's Carte Blanche program (Whistle-Blowers - 17 October 2004) Derek Watts interviewed two persons who lost their work after blowing the whistle. According to the program Glen Chase a senior state accountant, was working at the Department of Transport and Public Works in Kimberley, when he exposed Mr John Block the Chairperson of the ANC in the Northern Cape for several financial irregularities with regard to suspicious travelling claims, and some tax payer money Mr Block allegedly spent on feasibility studies for a parliamentary village and toll gates. When Mr Chase informed his supervisor about this, his supervisor wanted to know if Mr Chase wanted to eat porridge. Mr Chase then went to the Scorpions with his evidence, as he knew that he won't get support from his seniors. Eight days after the disclosure Mr Chase was charged with fraud and threatening a fellow employee - he was also suspended by his Department. Mr Chase life was threatened, and there was allegedly an assassination attempt on the life of Mr Chase by a close relative of Mr Block's media liaison officer. The Auditor-

General was called in to do a forensic audit. When the report was published many of Mr Chase's allegations were backed up.

The fraud charges was then dismissed, but the Department of Transport and Public works then simply brought in new charges against him. Mr Block resigned when the allegations was published in the media. Mr Block's company was awarded a contract to manage a state farm after his resignation. The police are still investigating allegations made by Mr Chase for the last year, and to date no one has been charged. According to the PDA, Mr Chase should have been protected under this Act. Mr Chase is going to take the Department of Transport to court.

UNIVERSITY OF SOUTH AFRICA

Margaret Orr (a professor in English at UNISA) brought charges of sexual harassment towards her to the UNISA authorities. The case was widely published in the media. Upon public pressure, UNISA undertook to investigate the matter.

In the UNISA context Margaret Orr could not use the whistle-blowers line, as she needed to present evidence in person. When she did come forward she was victimised instead of being protected by UNISA.

UNISA needs to repair the damage caused by the Orr incident, as the wrong message was sent out with the disclosure made by Prof Orr of sexual harassment in the workplace, which should have been viewed as a protected disclosure under the PDA.

Standard Bank of South Africa

Not all organisations see whistle-blowing negatively. At Standard Bank employees are given monetary rewards to blow the whistle on fraud. Graig Bond, Director: Distribution at Standard Bank, says bank staff are battle-ready

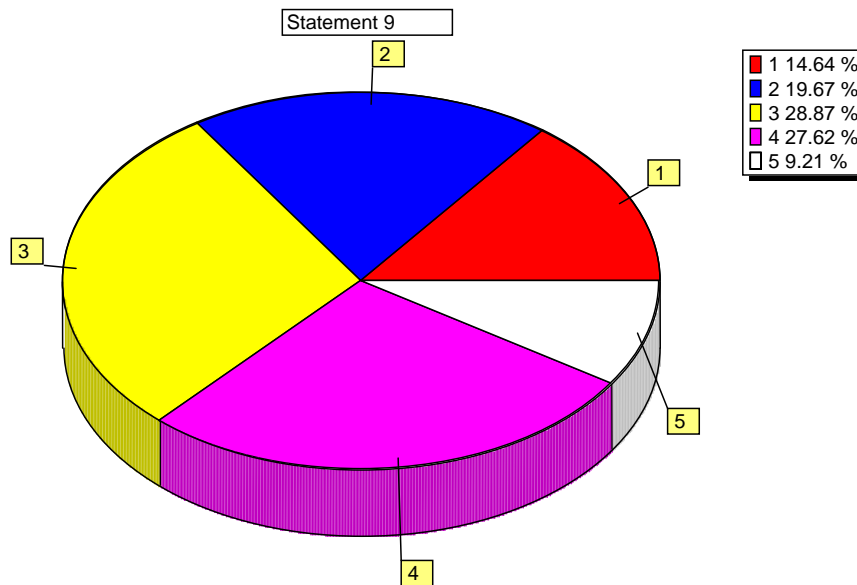
to uproot fraud and related problems. According to Bond “*Standard Bank has high ethical standards that are reflected in the way we do business. We are committed to the principles of responsible corporate conduct and will not tolerate fraud, corruption, theft, mal-administration, or any other dishonest activity perpetrated against the bank or its clients*”. The bank’s anti-fraud campaign is rewarding staff that have gone out of their way to prevent fraud. Since the introduction of Standard Bank’s fraud prevention programme in 1999, Standard Bank staff has helped prevent fraud against the bank totalling 747.7 million rand. Ms Lolita Erasmus, a team leader in charge of all tellers at the bank’s Roodepoort branch managed to uncover a sophisticated cheque fraud syndicate and prevent a customer from having his account cleaned out. Standard bank rewarded her with one million rand, although the syndicate member tried only to cash a R25 000.00 cheque. Top management at Standard Bank reward whistle-blowing and reaped the benefits. Vigilance on the part of staff has helped to prevent fraud involving 225 million rand at Standard Bank since August 2004. In 2003-2004 bank staff, through the bank’s anti-fraud campaign Fraud Miles, frustrated fraud involving over 286 million rand (Business Report. Accessed on 04/04/2007. Available: <http://www.busrep.co.za/index.php?fSectionId=1646&fArticleId=2865477>)

3.2 REPONSES TO UNFAIR TREATMENT FROM UNISA INDIVIDUALS

Statements 9 and 10 deal specifically with retaliation perceptions of UNISA permanently employed staff members.

The respondents were tested on their perception regarding the treatment they can expect from individuals at UNISA once they have reported irregularities to top management.

Pie Chart 9: Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

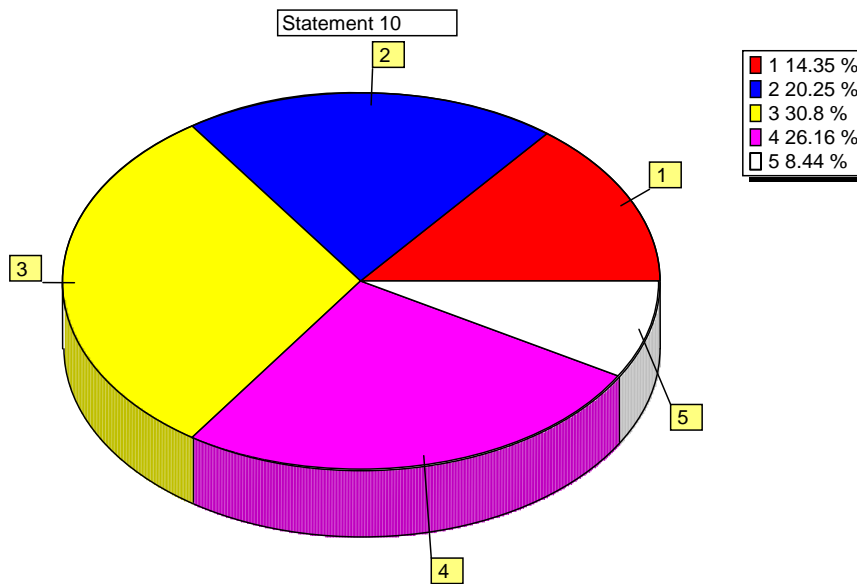
Frequency Table 9: Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in the workplace.

Value	N	%	Cum. %
1	35	14.64	14.64
2	47	19.67	34.31
3	69	28.87	63.18
4	66	27.62	90.79
5	22	9.21	100.00
TOTAL	239	100.00	

Missing or invalid cases: 15

14.64% of the respondents strongly agreed and agreed (19.67%) that there will be retaliation from their supervisor and colleagues if they blow the whistle on crime in the workplace. 28.87% of the respondents did not know whether or not there will be retaliation from their supervisor and colleagues if they blow the whistle on crime in the workplace. 27.62% of the respondents disagreed and 9.21% of the respondents strongly disagreed with the statement.

Pie Chart 10: Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 10: Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in the workplace.

Value	N	%	Cum. %
1	34	14.35	14.35
2	48	20.25	34.60
3	73	30.80	65.40
4	62	26.16	91.56
5	20	8.44	100.00
TOTAL	237	100.00	

Missing or invalid cases: 17

14.35% of the respondents strongly agreed and agreed (20.25%) that there will be retaliation from their supervisor and colleagues if they blow the whistle on unethical conduct in the workplace, 30.80% of the respondents did not know whether or not there will be retaliation from their supervisor and colleagues if they blow the whistle on unethical conduct in the workplace, 26.16% of the respondents disagreed and strongly disagreed (8.44%) with the statement.

From the above statistics in Pie Charts 9 and 10, it can be determined that the majority of the respondents are undecided as 34.60% disagree with the fact that they will be victimised once they have reported unethical behaviour and criminal activities (36.83%) to management versus 34.60% that agree with the statement that they will be victimised once they have reported unethical behaviour and criminal activities (34.31%) to management. This is a negative response towards the institution and towards the management of the whistle-blowing mechanism.

3.3 REPONSES TO UNFAIR TREATMENT FROM UNISA MANAGEMENT

In the UNISA context the Margaret Orr incident of alleged sexual harassment claims against Adv Motimela the then Chairperson of UNISA's Council could have an effect on the way staff perceive whistle-blowing in an UNISA context.

Her disclosure should have been protected under the PDA. Professor Orr was not protected by UNISA after her disclosure and a settlement was only reached on 13 May 2004 in the Labour Court after four (4) years of protracted litigation. The following joint press statement was released by UNISA, APSA and Professor Margaret Orr after the settlement (Univeristy of South Africa – Internal Communication dated 13 May 2004);

Professor Margaret Orr, APSA and UNISA’s Joint Press statement on the settlement of the dispute on sexual harassment and unfair discrimination

13 May 2004

1 The parties are pleased to announce that, after four years of protracted Litigation, we reached a settlement in the Labour Court today which was made an order of court. The terms of the order are the following:

1.1 UNISA issues an unreserved apology to Professor Orr for the personal and professional damage caused to her by the incidents of 2000.

1.2 UNISA undertakes to make its Sexual Harassment Policy a living document.

1.3 UNISA commits to enforcing the Code of Conduct for its Council members, including an approved process for dealing with staff and student grievances about Council misconduct.

1.4 UNISA invests R500 000 in a bursary fund for black female students, to be called the “Margaret Orr Women’s Empowerment Award” and made available to young black female students of academic merit and indigent circumstances. Professor Orr to serve on the committee deciding on criteria and selecting grantees for this award.

1.5 UNISA to pay R430 000 towards the legal costs of Margaret Orr.

1.6 This offer is in full and final settlement of the matter.

2 As indicated in the court order, the parties have used this mutually painful experience to assert a serious commitment to transformation and to the empowerment of women.

3 We are delighted to offer young indigent black women with academic potential the opportunity to study at Unisa through bursaries provided by the “Margaret Orr Women’s Empowerment Award.”

4 We believe that the bursaries and the implementation of Unisa's Sexual Harassment Policy and Code of Conduct with respect to Council members will enrich the choices for and enhance the dignity of women at Unisa; and serve as an inspiration for progressive institutional culture at other universities in this country.

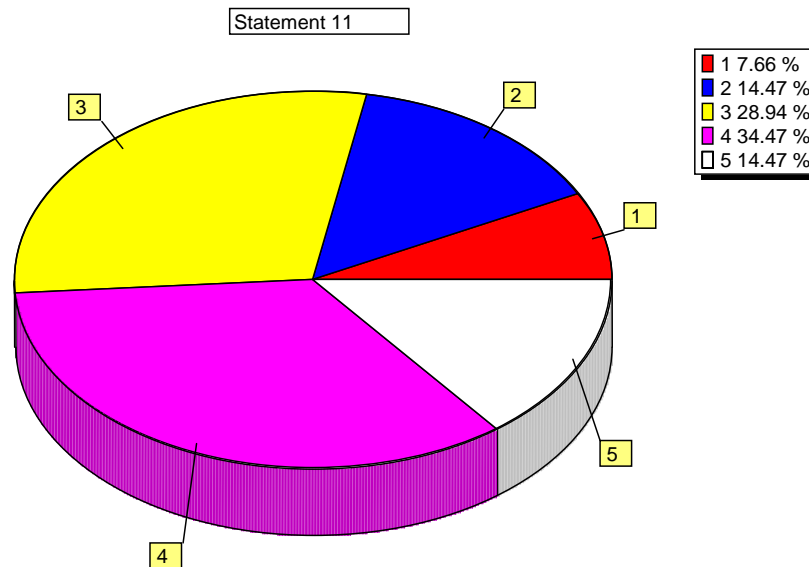
5 We look forward to a future where men and women of all races can realise their potential in an atmosphere free of harassment and discrimination.

As it is not the aim of this research to analyse the Margaret Orr incident, the focus will rather be on the reasons why employees fear to make disclosures.

The respondents were tested on their perception regarding the treatment they can expect from UNISA management once they have reported irregularities to top management.

Statements 11 and 12 deal with the perception of UNISA staff regarding how UNISA will view them if they blow the whistle on crime and unethical conduct in the workplace.

Pie Chart 11: Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

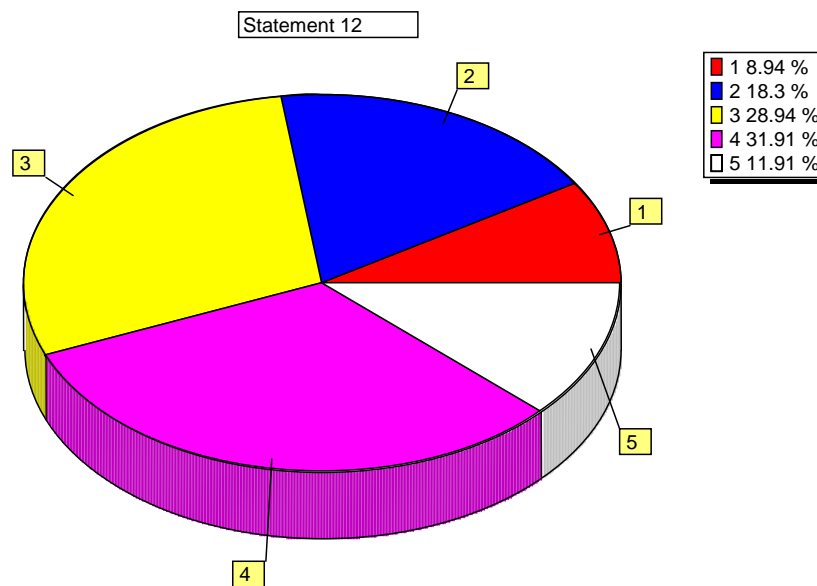
Frequency Table 11: Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Value	N	%	Cum. %
1	18	7.66	7.66
2	34	14.47	22.13
3	68	28.94	51.06
4	81	34.47	85.53
5	34	14.47	100.00
TOTAL	235	100.00	

Missing or invalid cases: 19

Most respondents disagreed (34.47%) and strongly disagreed (14.47%) with the statement, while 28.94% of the respondents did not know how UNISA will view them if they blow the whistle on crime in the workplace. 7.66% of the respondents strongly agreed and agreed (14.47%) with the statement, and felt that UNISA as employer will view them negatively if they blow the whistle on crime in the workplace.

Pie Chart 12: Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 12: Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Value	N	%	Cum. %
1	21	8.94	8.94
2	43	18.30	27.23
3	68	28.94	56.17
4	75	31.91	88.09
5	28	11.91	100.00
TOTAL	235	100.00	

Missing or invalid cases: 19

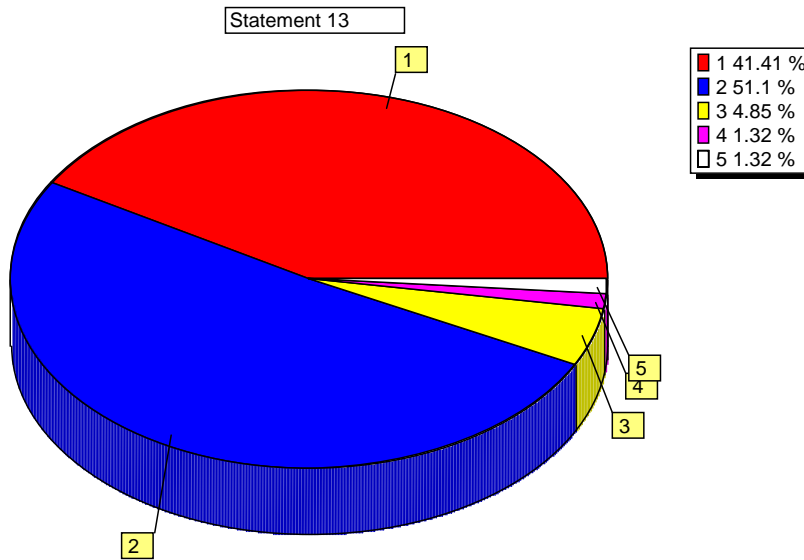
Most respondents disagreed (31.91%) and strongly disagreed (11.91%) with statement 12, 28.94% of the respondents did not know how UNISA as their employer will view them if they blow the whistle on unethical conduct in the workplace. 8.94% of the respondents strongly agreed and agreed (18.30%) with the statement.

Statements 11 and 12 are positive for UNISA as an institution as most respondents felt that UNISA will not view them negatively if they blow the whistle on crime and unethical conduct in the workplace.

4. WHY IS IT NECESSARY TO MANAGE WHISTLE-BLOWING?

The first and most simple answer to the above-mentioned question is that it is good governance to manage whistle-blowing. Furthermore since the promulgation of the PDA there is also a legal requirement for the organisation to implement whistle-blowing systems (Bakman 2003:24). UNISA employees were surveyed on the issue whether they think it is good corporate governance to manage whistle-blowing.

Pie Chart 13: Statement 13 – It is good corporate governance to manage whistle-blowing.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 13: Statement 13 – It is good corporate governance to manage whistle-blowing.

Value	N	%	Cum. %
1	94	41.41	41.41
2	116	51.10	92.51
3	11	4.85	97.36
4	3	1.32	98.68
5	3	1.32	100.00
TOTAL	227	100.00	

Missing or invalid cases: 27

Most of the UNISA respondents strongly agreed (41.41%) and agreed (51.10%) with Bakman (2003:24) that it is good corporate governance to manage whistle-blowing. 4.85% of the respondents did not know whether or

not it is good corporate governance to manage whistle-blowing, and only 1.32% of the respondents disagreed and strongly disagreed (1.32%) with the statement.

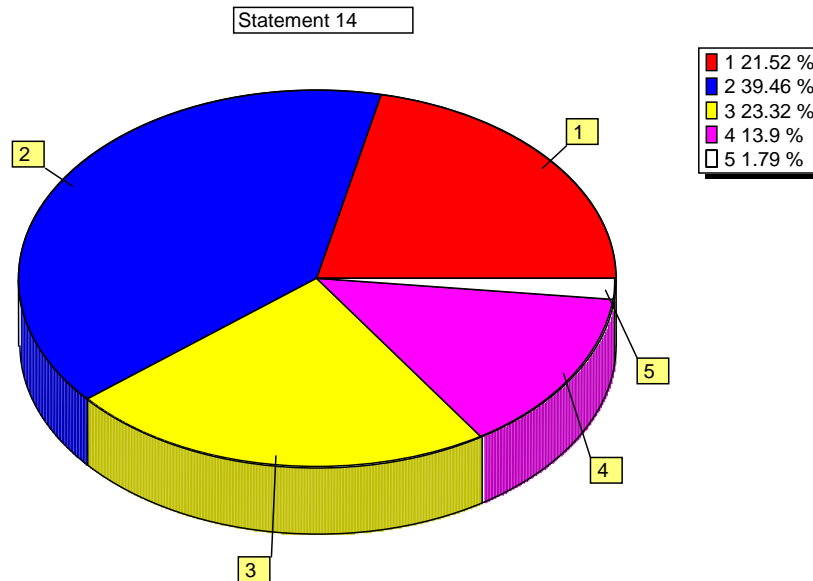
Statement 13 is a strong indication that most respondents (92.51%) felt that it is good corporate governance to manage whistle-blowing. This is a very positive response for whistle-blowing in general at UNISA, as whistle-blowing are viewed by the majority of UNISA staff as an element of good corporate governance.

The value of whistle-blowing as an internal control mechanism to deter employee related crime in the workplace can not be underestimated. Powell has a definition of human integrity, commonly referred to as the 80/10/10 principle: 10% of us are inherently dishonest, 10% are steadfastly honest and the remaining 80% of us can be persuaded to lie, cheat and steal (Cape Business News 2004).

By introducing a whistle-blowers line 90% of employees can be policed. Whistle-Blowing will also act as a deterrent mechanism. It is also a mechanism that allows public accountability, as the organisation's management portray openness and transparency with regard to the management of the organisation.

Statements 14 and 15 deal with whistle-blowing as an employee related crime and unethical conduct deterrent in the workplace.

Pie Chart 14: Statement 14 - Whistle-blowing deters employee related crime in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

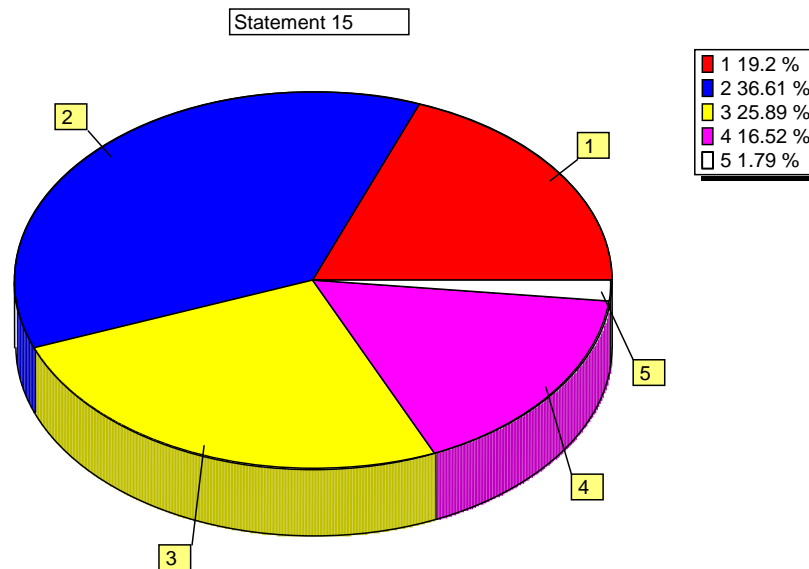
Frequency Table 14: Statement 14 - Whistle-blowing deters employee related crime in the workplace.

Value	N	%	Cum. %
1	48	21.52	21.52
2	88	39.46	60.99
3	52	23.32	84.30
4	31	13.90	98.21
5	4	1.79	100.00
TOTAL	223	100.00	

Missing or invalid cases: 31

Most respondents strongly agreed (21.52%) and agreed (39.46%) with statement 14. 23.32% of the respondents did not know whether or not whistle-blowing will act as a crime deterrent in the workplace. Only 13.90% disagreed and strongly disagreed (1.79%) with statement 14. It is positive for whistle-blowing in general at UNISA that 60.98% of the respondents are of the opinion that whistle-blowing deter employee related crime in the workplace.

Pie Chart 15: Statement 15 – Whistle-blowing deters employee related unethical conduct in the workplace.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 15: Statement 15 – Whistle-blowing deters employee related unethical conduct in the workplace.

Value	N	%	Cum. %
1	43	19.20	19.20
2	82	36.61	55.80
3	58	25.89	81.70
4	37	16.52	98.21
5	4	1.79	100.00
TOTAL	224	100.00	

Missing or invalid cases: 30

Most respondents strongly agreed (19.20%) and agreed (36.61%) with statement 15. 25.89% of the respondents did not know whether or not whistle-blowing will act as an unethical conduct deterrent in the workplace. Only 16.52% of the respondents disagreed and strongly disagreed (1.79%) with statement 15. It is positive for whistle-blowing in general at UNISA that 55.81% of the respondents are of the opinion that whistle-blowing deter employee related unethical conduct in the workplace. Only 18.31% of the respondents are of the opinion that whistle-blowing will not deter employee related unethical conduct.

The responses to statements 14 and 15 are thus a clear indication that whistle-blowing act as a strong crime and unethical conduct deterrent mechanism at UNISA.

During a Risk Management Programme contact session which the researcher attended at the University of Stellenbosch on 9/11/1998 Mr Ivan Bester the former Director: Protection Services at the University of Stellenbosch remarked: " *If you don't look after your losses, you will soon have nothing to manage*". In a nutshell this is why it is so important to manage whistle-blowing effectively, not only because of recommendations in terms of the King Report on Corporate Governance, or because it is a legislative requirement, rather because it can assist the organisation to curtail losses experienced as a result of a decline in employee related crime.

5. HOW CAN WHISTLE-BLOWING BE MANAGED?

Managing whistle-blowing is about breaking the "culture of silence". The PDA has taken the first step in trying to break the silence; however, this culture still exists because the organisation is not paying sufficient attention to the stipulations of the PDA because it has too many loopholes. If a whistle-genic organisation does exist, it could make it easier for management to set up procedures to handle the situation more effectively. This will force the organisation to take the first step towards developing a whistle-blowing

culture. A whistle-blowing culture is not something that exists, but rather a way that we have to think about living and communicating within the organisation (Bakman 2003:26)

5.1 THE EFFECTIVE IMPLEMENTATION OF A WHISTLE-BLOWERS PROGRAMME

Murdock (2003:57) provides four phases of an effective whistle-blower programme;

(1) Assessment

- Evaluate Needs
- Establish Protocol
- Identify Reporting Mechanisms
- Select Oversight Board

(2) Building

- Train Operators and Oversight Board
- Update Policies and Procedures
- Write Board (University Council) Charter

(3) Program release

- Distribute Notices
- Define Program Release Mechanism
- Meet with Employees.

(4) Performance monitoring

- Meet with Oversight Board

- Review performance reports
- Survey employees

5.2 ASSESSMENT OF WHISTLE-BLOWERS PROGRAMME

After the above are implemented management needs to assess the whistle-blower program. Murdock (2003:59) provides the following 10 steps to assessing a whistle-blower program;

(1) Review the program's protocol

Make sure the protocol provides clear and specific guidance on what to do and whom to contact in response to a range of possible scenarios.

(2) Examine allegation files

Verify that the information in the allegation files is consistent and complete so that investigations are not impaired. Confirm that whistle-blower's identity was protected and that a key or code instead of the whistle-blower's name was used during the investigation.

(3) Review the composition and role of an Oversight Board

In order to be efficient and effective, an independent oversight board needs to be established. The organisation's legal counsel, director of internal auditing, chief financial officer, human resources director, and corporate controller should be members of this board. They should be senior officers who meet frequently, are active in their oversight capacity, and are prepared to take quick and decisive action in the event of inappropriate activities.

(4) Verify the autonomy of the program

Examine the program's budget for sufficiency and make sure the program's manager is independent. This can be used if the institution is structured in such a way that there is a direct reporting line to the oversight board and to the audit committee.

(5) Review performance reports

Performance reports should be accurate, timely and useful to be effective. The audit committee and oversight board should agree on the content and frequency of reports. The reports should include a minimum number of allegations received, the number substantiated, a ranking of the risk/impact to the organisation, and turnaround times from reporting to investigating and investigation to resolution.

(6) Verify the adequacy of the program's budget

Is the budget adequate to hire enough competent staff to handle whistle-blower calls and to conduct professional investigations? A single individual should not have the ability to reduce the budget because the act or threat of cutbacks could impair the program's effectiveness, independence, and objectivity.

(7) Review the employee manual and Code of Ethics

Make sure the whistle-blower program is referenced in the employee manual or the Code of Ethics. This will add to the program's legitimacy and make it a permanent component of the corporate governance infrastructure. Keep the contact information up to date and make sure it states clearly that retaliation is explicitly forbidden.

(8) Verify access to the program

Phone, fax, and e-mail connections should at all times be operational and attended to around the clock. Steps should be taken to ensure that the staff assigned to the overnight shift is always on duty and conversant about what the programme entails. All new facilities should also have access to the programme.

(9) Confirm the qualifications of the staff

Make sure that attending staff is qualified, especially if there has been a turnover in the group. The staff responsibilities are not limited to data entry because if staff is rude, insensitive, or careless they are likely to collect insufficient or inaccurate information, limiting the chances of conducting a fair and thorough investigation.

(10) Survey employees

All the planning and money spent on building the perfect infrastructure will be wasted if employees do not know the program exists or if they feel their disclosures are not going to be taken seriously. An anonymous survey will reveal their level of comfort with the program. Their opinions can be measured about the organisation's commitment to integrity, fairness and openness. They can also be guaranteed that their disclosure will not result in retaliation and that corrective action will be taken without any fear for retaliation. Employee perceptions are crucial to the success of any whistle-blower program. If employees refuse to use it, the program will definitely fail.

6. ASSESSING THE CURRENT MANAGEMENT STATUS OF WHISTLE-BLOWING AT UNISA AS ON 01/12/2006

Before the current management status of whistle-blowing at UNISA can be assessed, it is necessary to take note of section 6.2 of the PDA that states:

“Any employee who, in accordance with a procedure authorised by his or her employer, makes a disclosure to a person other than his or her employer is deemed, for the purposes of the Act, to be making the disclosure to his or her employer”.

Some private and public companies make provision for confidential hotlines and encourage their employees to make use of them. This section will measure UNISA’s whistle-blowers line against steps that should be in place to make the programme a success using the 10 steps provided by Murdock (2003:59) as discussed under point 5 paragraph 5.2.

(1) Review the program’s protocol

There is no formal and approved protocol for whistle-blowing in place at UNISA.

(2) Examine allegation files

There is no oversight body that can make a decision whether or not whistle-blowing files can be disposed of and whether or not further investigations are needed.

(3) Review the composition and role of the Oversight Board

As whistle-blowing is a risk management mechanism due to the impact it can have on UNISA if not investigated, the Risk Management Forum at UNISA should be the oversight board for whistle-blowing reports. No formal oversight board is currently in place at UNISA. The only whistle-blowing statistics kept by Internal Audit was for the period March 2002-December 2002. The lack of statistics show a lack of interest from the audit committee in whistle-blowing, as the statistics provided above were the last statistics forwarded to the audit committee. No statistics were kept or forwarded to the audit committee in 2003, 2004 up to September 2005.

(4) Verify the autonomy of the program

As whistle-blowing is an internal audit management function at UNISA, the function is autonomous. The Executive Director Internal Audit has a direct reporting line to the Audit Committee and to the Principal.

(5) Review performance reports

No performance review procedure exists for the whistle-blowing function. No formal risk and impact assessments are made on whistle-blowing reports received. This lack of review results mainly from the fact that there is no oversight body in place for whistle-blowing at UNISA.

(6) Verify the adequacy of the program's budget

An investigation by the researcher has revealed that there were sufficient resources available at UNISA.

(7) Review the Employee Manual and Code of Ethics

Notwithstanding the importance of a Code of Ethics, the research revealed that there was no approved code of ethics for whistle-blowing at UNISA.

(8) Verify access to the program

PWC provide a whistle-blower contract service to UNISA. The hotline is available 24 hours a day, 365 days a year. According to Swanepoel (2004:4) the PWC hotline is South Africa's only ISO 9001:2000 accredited information gathering hotline service. Some of the requirements in ISO 9001 (which is one of the standards in the ISO 9000 family) would include;

- a set of procedures that cover all key processes in the business;
- monitoring processes to ensure they are effective;

- keeping adequate records;
- checking output for defects, with appropriate corrective action where necessary;
- regularly reviewing individual processes and the quality system itself for effectiveness; and
- facilitating continual improvement

According to the Wikipedia.(http://en.wikipedia.org/wiki/ISO_9000 accessed on 21/02/2008) a company or organization that has been independently audited and certified to be in conformance with ISO 9001 may publicly state that it is "ISO 9001 certified" or "ISO 9001 registered." Certification to an ISO 9000 standard does not guarantee the compliance (and therefore the quality) of end products and services; rather, it certifies that consistent business processes are being applied (Wikipedia. http://en.wikipedia.org/wiki/ISO_9000 . Accessed 21/02/2008).

(9) Confirm the qualifications of staff

PWC as a contracted service provider, ensures that operator staff is trained. Swanepoel (2004:4) made the following remark with regard to hotline operators; *"We have many instances where a once hesitant whistle-blower has developed a trust relationship with a hotline operator, resulting in valuable disclosures and extensive assistance during subsequent investigations"*.

The problem identified at UNISA is that there is a need for a qualified corporate investigator, to assist with whistle-blowing investigations. Currently the investigations component consists of two internal auditors and a staff member who is in possession of a law degree. The above-mentioned staff members are responsible for the investigation of whistle-blower reports received via the hotline. Internal Auditors are trained to be watch-dogs, not bloodhounds; however their skills in a forensic audit are valuable in any criminal investigation. It is therefore alarming to note that in no internal audit or law curricula investigation of crime is a mandatory subject. This can

hamper the effectiveness of whistle-blower investigations, as previous operational criminal investigative experience is required in addition to academic qualifications. Investigative experience can only be obtained through trial and error.

(10) Survey employees

No survey was conducted to determine UNISA employee perceptions of whistle-blowing before this study.

7. WHY DOES A CORPORATE ORGANISATION NEED A WHISTLE-BLOWERS LINE?

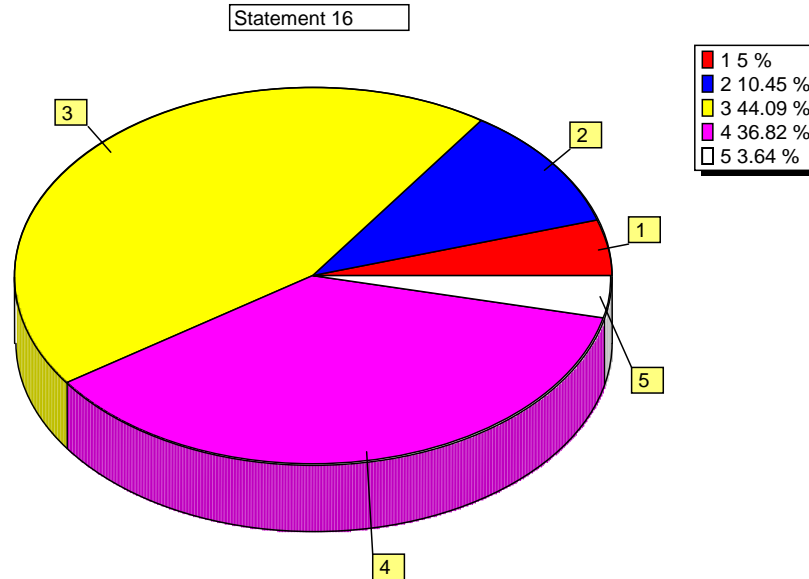
According to Klein (2004) companies wanting to see the successful prosecution of former directors that ripped them off have to resort to conducting the investigation themselves. Companies are of the opinion that authorities, specifically the Commercial Crime Unit of the SAPS and the Scorpions lack the capacity to handle cases that are financially complex. In recent private investigations at LeisureNet and Beige, private investigators came to the conclusion that the directors can be charged with fraud and other commercial crimes. A whistle-blowers line will aid private investigators with information on crime, in instances where directors or employees are investigated. Private investigators can inform employees during an investigation that they can provide them with information anonymously via the whistle-blowers line. The whistle-blowers line can thus be a valuable information source during criminal investigations.

A survey conducted by PWC in 2003 indicated that 71% of South African companies were victims of commercial crime during 2001/2002. This figure is in line with the 37% worldwide. Another study conducted by PWC in 2000 indicated that 37% of all corruption is discovered via whistle-blowing. Tienie Van Der Walt pointed out in an article published in *Sarie*, that serious corruption and crime internationally and locally are discovered via whistle-blowing (Van Der Merwe 2005:70).

Deloitte and Touche's "*Tip-offs anonymous*" has approximately 250 subscription clients in the private and public sector. Some of the companies using the line include Media24, Old-Mutual, Anglo-American and Nampak. According to Brazier the senior partner responsible for the line Tip-offs anonymous, the line receives between 10 000 and 15 000 calls a month. Not only fraud and corruption are reported but also other unethical behaviour. This includes sexual harassment, nepotism, and dangerous occupational and health practices. Malicious calls made to Tip-offs anonymous represent 4-6% of the total calls made. After receiving information, Tip-offs anonymous forward the information to the client, but they are not involved in the investigation.

Any whistle-blowers line is of minimal value if the company who receives the information does not act on it. At Enron calls to their hotline in 2000-2001 increased with 300% as staff started to recognise suspicious corporate practices. Nothing was done to investigate the information received via the hotline and ultimately Enron collapsed. According to the risk manager of Media 24, management follow up every lead received via Tip-offs anonymous and then they give feedback to Tip-offs anonymous. This is done so that the whistle-blower can receive feedback on what happened or what is being done as a result of the tip-off (Van Der Merwe 2005:74). Statements 16 and 17 deal with whether or not UNISA staff is of the opinion that UNISA will investigate whistle-blowing reports received via the whistle-blowers line.

Pie Chart 16: Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 16: Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Value	N	%	Cum. %
1	11	5.00	5.00
2	23	10.45	15.45
3	97	44.09	59.55
4	81	36.82	96.36
5	8	3.64	100.00
TOTAL	220	100.00	

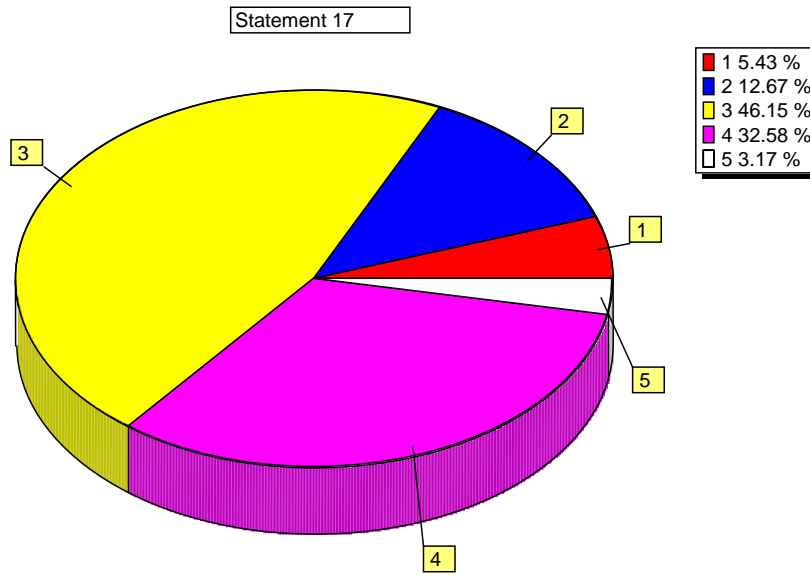
Missing or invalid cases: 34

A large percentage of UNISA respondents did not know (44.09%) whether or not UNISA will investigate information received through the whistle-blowers line on crime. 36.82% of the respondents disagreed and strongly disagreed (3.64%) with the statement that UNISA will not investigate information received through the whistle-blowers line. 10.45% of the respondents agreed and strongly agreed (5%) with the statement.

The large percentage of respondents that do not know (44.09%) whether or not UNISA will investigate information received through the whistle-blowers

line on crime is a clear indication that a considerable portion of UNISA staff are not knowledgeable about the existence of the Internal Audit investigation function.

Pie Chart 17: Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 17: Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.

Value	N	%	Cum. %
1	12	5.43	5.43
2	28	12.67	18.10
3	102	46.15	64.25
4	72	32.58	96.83
5	7	3.17	100.00
TOTAL	246	100.00	

Missing or invalid cases: 33

Most UNISA respondents did not know (46.15%) whether or not UNISA will investigate information received through the whistle-blowers line on unethical conduct. 32.58% of the respondents disagreed and strongly disagreed (3.17%) with the statement. 12.67% of the respondents agreed and strongly agreed (5.43%) with the statement.

The large percentage of respondents that did not know (46.15%) whether or not UNISA will investigate information received through the whistle-blowers line on unethical conduct is a clear indication that a considerable portion of UNISA staff are not knowledgeable about the existence of the Internal Audit investigation function.

Hotlines help companies uncover internal and external fraud, as well as other unethical activities that can ultimately hurt an organisation. Since trust is a major factor in the success of a hotline, a company may consider out-sourcing the program. Having a third party to handle the hotline, helps to alleviate the concern that “anonymous” calls will go to a company person, who will recognise the tipster’s voice (Mohr & Slovin 2005:51).

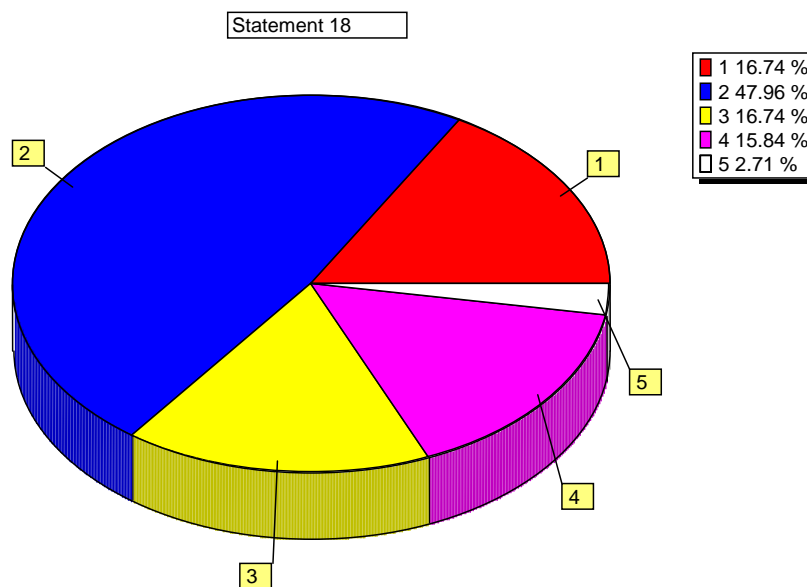
The only corporate problem identified is that the investigative component can not be outsourced due to costs involved. It is therefore imperative to have a strong corporate internal investigation component, to investigate reports received *via* the hotline. Investigative and audit skills will be crucial to any internal whistle-blowing investigation function. It is thus clear that due to the threat of commercial crime and since no organisation can claim to be immune from such, that no corporate organisation can be ignorant towards whistle-blowing. If Enron acted on the reports received, it could have assisted to prevent their collapse. The nature of and increase in reports received *via* the hotline of Enron, indicates the importance of conducting a probability and impact study on reports received *via* the hotline. Enron is an example of what could happen, if reports are not investigated and assessed properly.

8. ADVANTAGES OF A CORPORATE WHISTLE-BLOWERS LINE

Ethic hotlines can be seen as part of a continuing movement towards employee empowerment. The mere existence of a hotline can bring employee satisfaction, whether or not they use the whistle-blowing service. Employees should be able to talk to their managers or supervisors about problems first, but hotlines can provide a critical outlet when employees feel unable to do this. Hotlines can make managers do their jobs better. Managers are encouraged to deal with complaints when they know that people have resources outside the management chain. From a company's point of view, a hotline may get something disclosed internally that may otherwise be the subject of litigation later. Hotlines can therefore help to protect a company's reputation. Hotlines can support a company's total quality management effort (Management Development Review 1997:159).

Statement 18 deals with employee empowerment based on the statement made in the Management Development Review (1997:159).

Pie Chart 18: Statement 18 – Whistle-blowing reporting channels can be seen as part of employee empowerment.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table18: Statement 18 – Whistle-blowing reporting channels can be seen as part of employee empowerment.

Value	N	%	Cum. %
1	37	16.74	16.74
2	106	47.96	64.71
3	37	16.74	81.45
4	35	15.84	97.29
5	6	2.71	100.00
TOTAL	221	100.00	

Missing or invalid cases: 33

Most respondents agreed (47.96%) and strongly agreed (16.74%) that whistle-blowing can be seen as part of employee empowerment. 16.74% of the respondents did not know whether or not whistle-blowing can be seen as part of employee empowerment. 15.84% of the respondents disagreed and (2.71%) strongly disagreed with the statement. The large positive response (64.7%) is a clear indication that whistle-blowing is viewed as an employee empowerment mechanism at UNISA.

At Foschini an outsourced, anonymous whistle-blowing facility has been in existence since February 1998 for the reporting of suspected fraud and unethical behaviour.

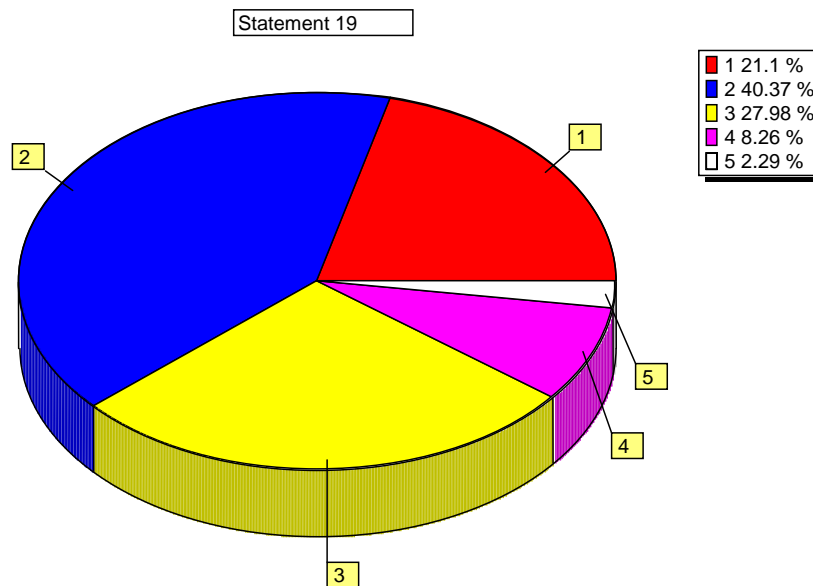
In their 2005 Annual Report the group reported that 48 reports were received, resulting in nine dismissals (Foschini Annual Report 2005).

According to Swanepoel (2004:4) very few crimes in the workplace are committed without the knowledge of at least one fellow employee. A whistle-blowers line protects anonymity and may therefore – once successfully

implemented, be a valuable means of reporting such irregularities. Making an independent hotline available to gather information means the employee becomes actively involved in combating crime without running the risk of backlash or reprisal.

A huge plus factor in favour of hotlines is the deterrent factor in that the criminal element is aware that a facility is available to report their wrongdoing. Effective action taken against transgressors is another huge deterrent factor. If offenders are seen to be punished by criminal or industrial action, potential perpetrators of illicit activity will think twice before committing a crime. The probability of their activities being reported is increased with the availability of a hotline service, while the consequences of their actions become a looming reality. It is thus clear that a whistle-blowers line has several advantages in detecting and deterring employee related crime in any organisation. Statements 19 and 20 test the statement made by Swanepoel (2004:4) that very view crimes in the workplace are committed without the knowledge of at least one fellow employee.

Pie Chart 19: Statement 19 - Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

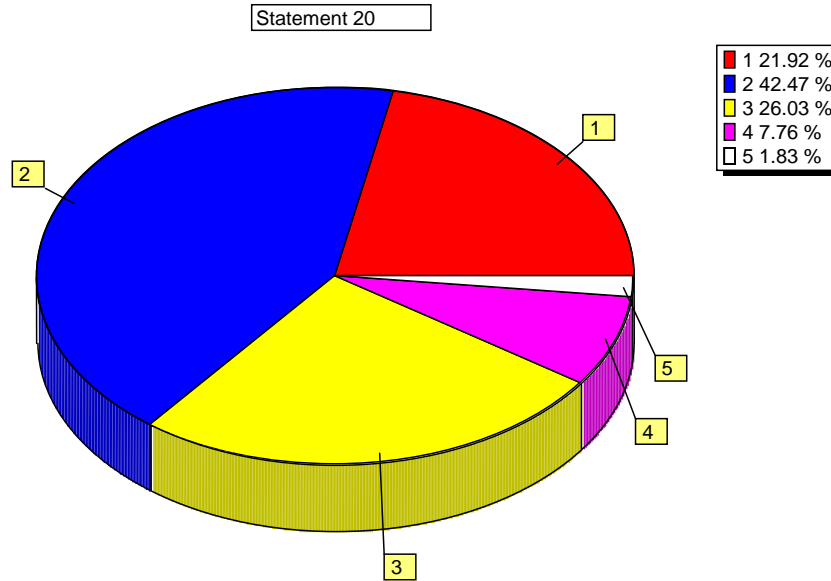
Frequency Table 19: Statement 19 - Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Value	N	%	Cum. %
1	46	21.10	21.10
2	88	40.37	61.47
3	61	27.98	89.45
4	18	8.26	97.71
5	5	2.29	100.00
TOTAL	218	100.00	

Missing or invalid cases: 36

Most of the respondents agreed (40.37%) and strongly agreed (21.1%) with the statement made by Swanepoel (2004:4). 27.98% of the respondents did not know whether or not there are always an employee that knows about criminal activity in the workplace. Only 8.26% of the respondents disagreed, and strongly disagreed (2.29%) with the statement made by Swanepoel.

Pie Chart 20: Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 20: Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Value	N	%	Cum. %
1	48	21.92	21.92
2	93	42.47	64.38
3	57	26.03	90.41
4	17	7.76	98.17
5	4	1.83	100.00
TOTAL	219	100.00	

Missing or invalid cases: 35

Most of the respondents agreed (42.47%) and strongly agreed (21.92%) with the statement. 26.03% of the respondents did not know whether or not there will always be an employee who knows about unethical practices in the workplace. Only 7.76% of the respondents disagreed, and strongly disagreed (1.83%) with the statement.

The value of the whistle-blowers line as a crime and unethical conduct detection mechanism is clear from the very positive responses received from respondents with regard to statements 19 and 20. Most of the respondents (61.47%) indicated that very few crimes in the workplace are committed without the knowledge of at least one UNISA employee and most (64.39%) of the respondents indicated that very view unethical practices in the workplace are committed without the knowledge of at least one UNISA employee. If this information can be received via the whistle-blowers line, very few crimes and unethical conduct in UNISA will go unnoticed and undetected.

9. PROBLEMS ASSOCIATED WITH A WHISTLE-BLOWERS LINE

Bureaucracies may respond negatively to whistle-blowing because whistle-blowing represents a challenge to the authority structure of the organisation. When the authority structure of a bureaucracy is challenged the supporting structure of the entire organisation may be eroded from the traditional Weberian perspective. In this sense an effective authority structure is critical to the success of any bureaucratic structure. Because the bureaucracy is more threatened by whistle-blowing incidents, compared to any other form of organisation, its response is likely to be more retaliatory against the whistle-blower. Whistle-blowing effectiveness will be negatively associated with bureaucratic characteristics of the organisation involved in the wrongdoing (Micheli 1990:176).

According to Johnson (2003:4) it is likely that changes within the bureaucracies themselves account for increases in whistle-blowing. One important change is in the job qualifications of bureaucrats. Whistle-blowing seems to have been stimulated by the increasing educational level and professional training of public officials in the United States of America. Whether it is a public or private official the importance to educate is of the utmost importance to reduce whistle-blowing related problems within the organisation.

According to Fazekas (2002:20) organisations often claim that their hotlines do not work. “No calls are coming through”. When staff are then interviewed and asked what they think of their hotline the following answers are received:

We have a Hotline?

Many employees had no idea the hotline existed. The organisation had put up a few posters and written an article in the in-house magazine and then assumed all staff would read and understand the literature.

It's only a suspicion.

“I don't have evidence”. Employees have not been told that they don't need to supply evidence; they only need to simply state their suspicions.

It's is not my problem.

Employees need to be made aware that if their company loses money all employees' salaries, bonuses and/or jobs will suffer. Fraud affects all employees.

I don't want to be a sneak.

An employee is not a sneak but a dedicated employee looking after his/her and the employer's interest.

Nothing will be done.

Regular feedback is crucial to eliminate this kind of sentiment.

It'll only cause trouble.

Of course it will - for the fraudster.

- ❑ How far up does it go?

If all fraudsters are treated equally regardless of position, this will not be an issue.

- ❑ What if I'm wrong?

Employees should rather report their suspicion and later find it was wrong rather than not reporting it and finding out later that it was fraud.

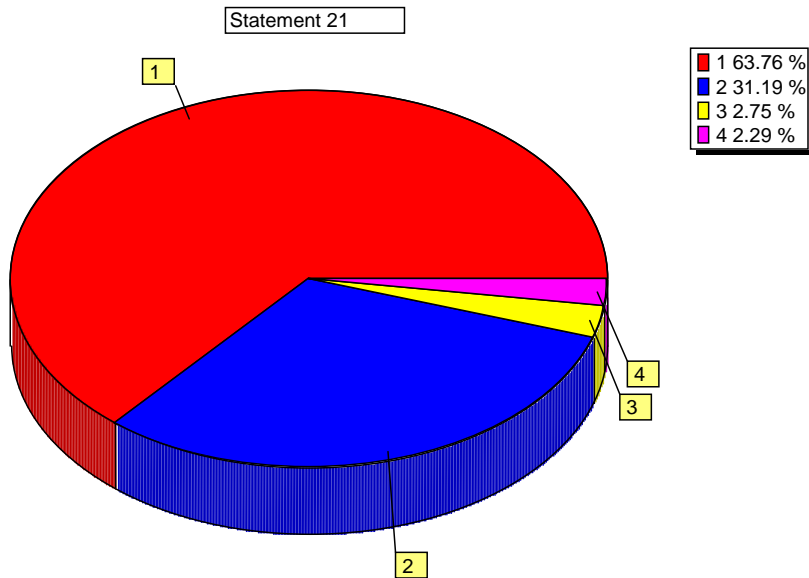
- ❑ What if my voice is recognised?

With an internal hotline this is a possibility but not with an externally managed hotline.

Transparent, reasonable organisations have nothing to fear from the PDA or by providing their employees with an encouraging environment in which they can raise their concerns. Whistle-Blowing mechanisms can and do work, if the organisation is serious about stamping out fraud and abuse. The organisations that are worried about whistle-blowing are the reckless and unethical ones that fear being exposed because of their questionable practices (Fazekas 2002:20).

Statements 21 and 22 deal with crime and unethical conduct in the workplace.

Pie Chart 21: Statement 21 – Crime affects all employees at UNISA.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 21: Statement 21 – Crime affects all employees at UNISA.

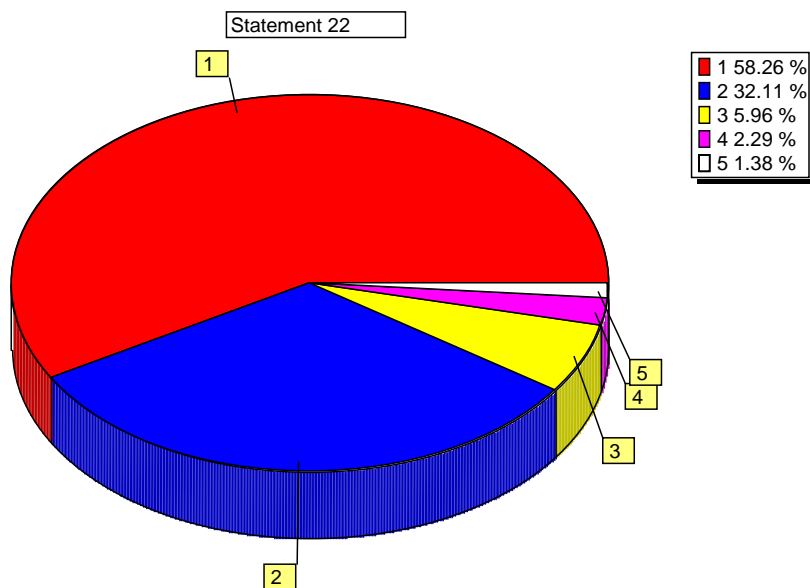
Value	N	%	Cum. %
1	139	63.76	63.76
2	68	31.19	94.95
3	6	2.75	97.71
4	5	2.29	100.00
TOTAL	218	100.00	

Missing or invalid cases: 36

Almost all the respondents strongly agreed (63.76%) and agreed (31.19%) with the statement, 2.75% of the respondents did not know whether or not crime affects them, and only 2.29% of the respondents disagreed with the statement.

94.95% of the respondents are of the opinion that crime affects them. This can be positive for the whistle-blowing function as it can motivate employees to report criminal activities if they feel affected by crime at UNISA.

Pie Chart 22: Statement 22 – Unethical conduct affects all employees at UNISA.



- 1. Strongly Agree
- 2. Agree
- 3. Do not know
- 4. Disagree
- 5. Strongly Disagree

Frequency Table 22: Statement 22 – Unethical conduct affects all employees at UNISA.

Value	N	%	Cum. %
1	127	58.26	58.26
2	70	32.11	90.37
3	13	5.96	96.33
4	5	2.29	98.62
5	3	1.38	100.00
TOTAL	218	100.00	

Missing or invalid cases: 36

Almost all the respondents strongly agreed (58.26%) and agreed (32.11%) with the statement, 5.96% did not know whether or not unethical conduct affects them, and only 2.29% of the respondents disagreed and strongly disagreed (1.38%) with the statement.

90.37% of the respondents are of the opinion that unethical conduct affects them. This can be positive for the whistle-blowing function as it can motivate employees to report unethical conduct if they feel affected by unethical conduct at UNISA.

10. CONCLUSION

To have a successful whistle-blowing facility is part of a good corporate governance structure. Legally, it is also a requirement for organisations to implement whistle-blowing systems. UNISA currently complies with the PDA as UNISA implemented a whistle-blowers line. After assessing the current UNISA whistle-blowing program several weaknesses were identified. In a broader organisational context Fazekas (2002:20) states that organisations that are worried about whistle-blowing are the reckless and unethical ones that fear being exposed because of their questionable practices. As UNISA is one of the mega distance universities in the world, and has a leading role to play in Africa, it needs to be transparent and accountable to the general public. Transparency and accountability starts at the top. UNISA management must set the foundation by supporting and rewarding whistle-blowing, as in

the case of Standard Bank and Foschini where staff who blow the whistle on crime are rewarded. This will send a clear message to staff that employee related crimes and unethical conduct will not be tolerated at UNISA.

CHAPTER THREE

WHISTLE-BLOWING: A LEGISLATIVE PERSPECTIVE

1. INTRODUCTION

The PDA makes provision for procedures in terms of which employees may disclose information anonymously regarding unlawful or irregular conduct by their employer or other employees. UNISA currently complies with the PDA to the extent that a whistle-blowers line was implemented. UNISA employees, students, service providers and the general public can make disclosures through the whistle-blowers line. Employees can however still make disclosures directly to their employer in accordance with Section 6 of the PDA, and are entitled to protection. It is essential to protect whistle-blowers, not only to give substance to the whistle-blower investigation process, but to legitimise the organisational whistle-blowing function.

2. WHISTLE-BLOWING LEGAL TERMINOLOGIES

The PDA (Protected Disclosures Act no 26 of 2000) section 1 provides the following terminologies related to a whistle-blowing context;

2.1. Disclosure

“Disclosure means any revelation of information regarding any conduct of an employee of that employer, made by any employee who has reason to believe that the issue concerned shows or tends to show one or more of the following;

- That a criminal offence has been committed, is being committed or is likely to be committed;
- That a person has failed, is failing or is likely to fail to comply with any obligation which that person is subjected to;

- That a miscarriage of justice has occurred, is occurring or is likely to occur;
- That the health and safety of an individual has been, is being or is likely to be endangered;
- That the environment has been, is being or is likely to be damaged;
- Unfair discrimination as contemplated in the promotion of the Equality and Prevention of Discrimination Act no 4 of 2000;
- That any evidential matter referred to the above has been or is likely to be damaged; and
- That any matter referred to above has been, is being or is likely to be deliberately concealed”.

2.2. What does the word employee mean?

“Employee refers to –

- Any person, excluding an independent contractor, who works for another person who receives or is entitled to receive any remuneration; and
- Any other person who in any manner assists in carrying on or conducting the business of the employer”.

2.3. What does the word employer mean?

“Employer means any person -

- Who employs or provides work for any other person and who remunerates or expressly undertakes to remunerate that person; or
- Who permits any other person in any manner to assist in the carrying on or conducting of its business, including any person acting on behalf or on the authority of such an employer”.

2.4. Impropriety

“Impropriety means any conduct irrespective of whether or not;

- The impropriety occurs or occurred in the RSA or elsewhere; and
- The law applying to the impropriety is that of the RSA or of another country”.

2.5. Occupational detriment

“Occupational detriment in relation to the working environment of an employee means being;

- Subjected to any disciplinary action;
- Dismissed, suspended, demoted, harassed or intimidated;
- Transferred against his or her will;
- Refused transfer or promotion;
- Subjected to a term and condition of employment or retirement which is

altered to his or her disadvantage;

- Refused a reference, or being provided with an adverse reference, from his or her employer;
- Denied appointment to any employment, profession or office;
- Threatened with any of the actions referred to above; and
- Otherwise adversely affected in respect of his or her employment opportunities and work security”.

2.6. Protected disclosure

“Protected disclosure means a disclosure made to -

- A legal advisor in accordance with section 5 of the PDA;
- An employer in accordance with section 6 of the PDA; and
- Through the whistle-blowers line.

But does not include;

- In respect of which the employee concerned commits an offence by making that disclosure; or
- Made by a legal advisor to whom the information concerned was disclosed in the course of obtaining legal advice”.

3. OBJECTS OF THE PDA (Protected Disclosures Act no 26 of 2000)

According to Mokgoro, Mailula, Gauntlett, Hoexter, Howie, Maithufi, Seedat

and Sereti (2004:4) the purpose of the PDA is to provide for procedures and to offer protection to employees who blow the whistle on their employers. It aims to put in place a mechanism through which persons can make disclosures in the public interest that are protected, and therefore to prevent any person being subjected to victimisation or occupational detriment as a result of the disclosure. The PDA was enacted with a view to creating a culture in which employees may in a responsible manner disclose information of criminal or other irregular conduct in the workplace by providing comprehensive statutory guidelines for the disclosure of such information and protection against any reprisals as a result of such disclosures. Another aim of the statute is to promote the eradication of crime and misconduct in organs of the state and private bodies.

Mokgoro *et al* further states that the objects of the PDA (*Protected Disclosures Act no 26 of 2000*) are threefold. It aims to;

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

The PDA purports to protect employees from victimisation by employers, and is thus confined to the relationship between employer and employee in both the public and private sectors.

4. THE LEGISLATIVE PROCESS

According to Camerer (2001:2) resolutions taken at the National Anti-Corruption Summit in April 1999 made specific reference to: "Developing, encouraging and implementing whistle-blowing mechanisms, which include measures to protect persons from victimisation where they expose corruption and unethical practices".

The PDA prohibits an employer from subjecting an employee to an occupational detriment on account of having made a protected disclosure. Should occupational detriment occur and it is found to have been linked to making a protected disclosure, the *bona fide* whistle-blower would be protected and the employer would not be allowed to dismiss or prejudice the employee for having raised legitimate concerns. This in effect is how the law protects the whistle-blower.

According to Van Der Merwe (2005:72) South Africa is one of seven countries that have legislation in place to protect whistle-blowers. According to Van Der Merwe to qualify as a protected disclosure, the whistle-blower needs to provide his/her legal advisor, employer, member of the cabinet or the public protector with proof. Van Der Merwe further states that according to Prof Tina Uys of the University of Johannesburg it is difficult in practice, to prove that the employer damaged the career of the whistle-blower. The employer usually conducts himself/herself in such a way that an incident cannot, without difficulty, be linked to a previous whistle-blowing report.

According to Camerer (2001:3) it is important to note that disclosures of information relating to the above will only be protected if made according to specific procedures.

According to Camerer (2001:3) in order to be protected, a disclosure must be made in one of five methods;

- To a legal representative;
- To an employer;
- To a minister or provincial member of the Executive Council;
- To a specified person or body.

Only the Public Protector and the Auditor- General are currently mentioned with other persons or bodies; and

- A General Protected Disclosure.

A disclosure made in good faith by an employee who reasonably believes that the information disclosed, and any allegation contained in it, are substantially true, and does not make the disclosure for purposes of personal gain.

UNISA established the whistle-blowers line and complies with the provisions of the PDA as employees can make protected disclosures to UNISA through the hot line. Each of the above procedures ensures that a disclosure is protected, as it provides certain requirements that must be complied with. Only a few requirements are applicable in respect of a disclosure given to a legal representative, with the requirements becoming more comprehensive as one moves up the ladder. According to Camerer (2001:4) the most comprehensive requirements are set in respect of making a “general protected disclosure”. Richard Calland, Executive Chair of the new Open Democracy Advice Centre, puts it as follows;

“At the heart of the Act is the notion that prevention is better than cure. It strongly encourages whistle-blowers to disclose first of all to their employer, in order that the employer should have the opportunity to remedy the wrongdoing. Potential whistle-blowers need to know that they must first go through this door where the test is that of good faith - rather than making a wider disclosure which would require higher tests”.

Any concerns that the Act favours employees are unfounded. The Act is specifically structured in a way that best serves the interest of accountable organisations (Camerer 2001:4).

5. LEGAL PROTECTION

Calland and Tilley (2001:6) identified four “doors” to legal protection. If one chooses the right door, one leaves the room with special protections provided by the PDA. If one does not choose the right door, one does not have any special protection, but must rely on ordinary labour law, criminal law etc. to protect one’s rights if anything happens as a result of blowing the whistle.

Door One: Legal Advice

A disclosure made by a whistle-blower to someone for the purposes of getting legal advice about the disclosure is in fact a protected disclosure. This would include the employee’s attorney and shop steward.

Door Two: An Internal Disclosure

The PDA signals that it is safest if concerns are raised internally. A disclosure to the employer will be protected if the whistle-blower acts in good faith, and follows the process set out for such disclosures by the employer. Such person(s) should have a reason to believe that there is a problem of some sort, including the law being broken, the health and safety of people is being endangered, or that discrimination is taking place. This is the door that the

PDA wants the potential whistle-blower to walk through – in the interest of all involved. The PDA assumes that the employer will take the disclosure seriously and respond responsibly. The PDA encourages the employer to have a whistle-blower policy in place.

❑ Door Three: Regulatory Disclosures

The PDA reinforces and strengthens the right to make disclosures to specified regulatory bodies. These currently include;

- The office of the Public Protector; and
- The office of the Auditor-General

Disclosures to these bodies will be protected where the whistle-blower makes the disclosure in good faith and the employee reasonably believes the Public Protector or Auditor-General would usually deal with the kind of problem that the whistle-blowers wants to talk about. There is no requirement that the concern should first have been raised with the employer.

❑ Door Four: Wider Disclosures

Workers can also be protected under the PDA if they make wider disclosures (e.g. to the police, MP's, and even the media). This is known as a general protected disclosure. This protection applies where the whistle-blower honestly and reasonably believes that the information and allegation contained in it are substantially true and the disclosure is not made for personal gain. Crucially, to be protected there must be a good cause for going outside and the particular disclosure must be reasonable.

There are four good causes recognised in the law, namely;

- The concern was raised internally or with a prescribed regulator, but has not been properly addressed;

- The concern was not raised internally or with a prescribed regulator because the whistle-blower reasonably believed he would be victimised;
- The concern was not raised internally because the whistle-blower reasonably believed a cover-up was likely and there was no prescribed regulator; or
- The concern was exceptionally serious.

Protection may be lost if the worker failed to comply with a whistle-blowing policy the organisation had made available. Confidentiality clauses in workers' contracts and severance agreements are ineffective insofar as they conflict with the Act's protection.

According to Mokgoro *et al* (2004:6) an employee will not be protected by the PDA where he or she commits an offence by making the disclosure. An important principle contained in the Act is that disclosures other than those made to a legal advisor must be made in good faith.

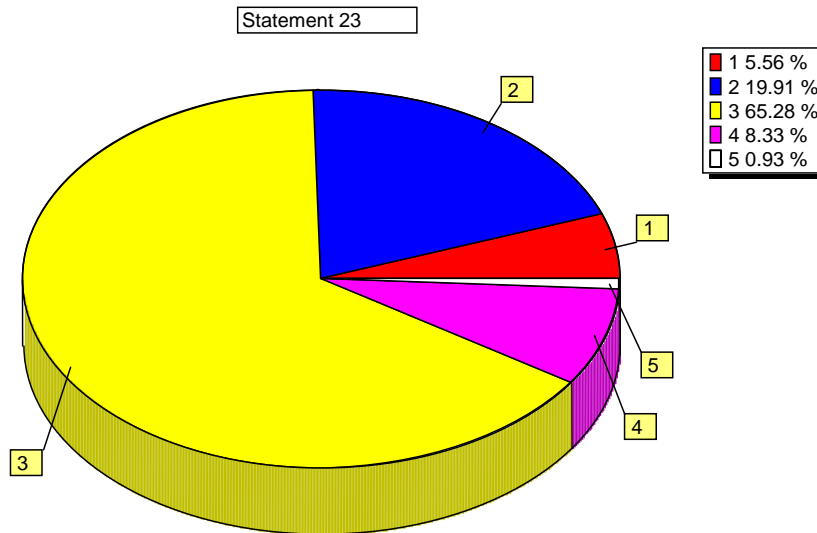
The PDA seems to encourage a three-stage approach to whistle-blowing;

- (1) An employee in possession of evidence of wrongdoing may approach his or her employer or immediate supervisor;
- (2) If the employee is not satisfied with the response of the employer, he or she is entitled to approach another body such as the Public Protector, the Auditor-General or any person or body prescribed for the purposes of the PDA; and
- (3) If that route fails and the employee is still not satisfied, he or she is justified in taking the matter to the media or Parliament.

6. PROTECTION AGAINST OCCUPATIONAL DETRIMENT

Statements 23, 24 and 25 deal with the PDA, and test the level of awareness of the existence of the Act amongst UNISA staff members.

Pie Chart 23: Statement 23 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

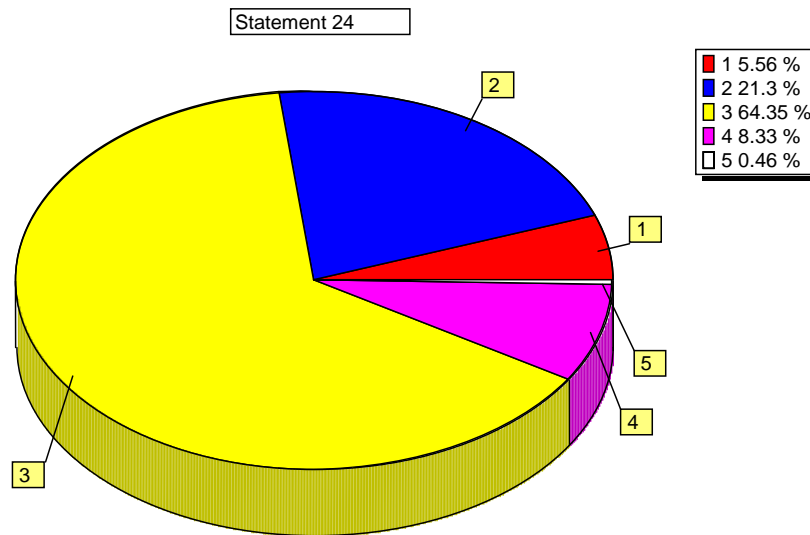
Frequency Table 23: Statement 23 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Value	N	%	Cum. %
1	12	5.56	5.56
2	43	19.91	25.46
3	141	65.28	90.74
4	18	8.33	99.07
5	2	0.93	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents did not know (65.28%) whether UNISA complies with the PDA as so far as to protect a whistle-blower from occupational detriment after a disclosure on crime. 19.91% of the respondents agreed and strongly agreed (5.56%) with the statement. Only 8.33% of the respondents disagreed and strongly disagreed (0.93%) with the statement.

Pie Chart 24: Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 24: Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Value	N	%	Cum. %
1	12	5.56	5.56
2	46	21.30	26.85
3	139	64.35	91.20
4	18	8.33	99.54
5	1	0.46	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents did not know (64.35%) whether UNISA complies with the PDA as so far as to protect a whistle-blower from occupational detriment after a disclosure on unethical conduct. 21.30% of the respondents agreed and strongly agreed (5.56%) with the statement. Only 8.33% of the respondents disagreed and strongly disagreed (0.46%) with the statement.

The responses to statements 23 and 24 are a clear indication that UNISA staff is not knowledgeable about the objects of the PDA. 65.28% of the respondents indicated that they don't know whether or not UNISA complies with the PDA as so far as to protect a whistle-blower from occupational detriment after a disclosure on crime. 64.35% of the respondents indicated that they don't know whether or not UNISA complies with the PDA as so far as to protect a whistle-blower from occupational detriment after a disclosure on unethical conduct. If the respondents were knowledgeable with regard to the objects of the PDA they would have been able to evaluate UNISA's compliance with the PDA as to protect a whistle-blower from occupational detriment after a disclosure on crime and unethical conduct.

The PDA is emphatic. No employee may be subjected to any occupational detriment by his or her employer on account, or partly on account, of having made a protected disclosure. This is the principle protection the Act envisages. An occupational detriment is largely what one would normally call victimisation. An occupational detriment is confined to those within the

working environment of the whistle-blower. An occupational detriment, in relation to the working environment of an employee means: being subjected to any disciplinary action; being dismissed, suspended, demoted, harassed or intimidated; being transferred against his or her will; being refused transfer or promotion; being subjected to a term or condition of employment or retirement which is altered or kept altered to his or her disadvantage; being refused a reference, or being provided with an adverse reference, from his or her employer, being denied appointment to any employment, profession or office; being threatened with any of these actions; or being otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security (Landman 2001:42).

According to Landman (2001:43) most of the occupational detriments are well known forms of victimisation. The refusal of a reference (which constituted the disclosure) is a little problematic. The general rule is that an employer is not obliged to provide an employee with a reference as opposed to a certificate of service.

Disclosures outside the protection of the Law clearly defeat the policy objectives of the Act, which according to the preamble, are to:

- Create a culture that will facilitate the disclosure of information by employees relating to the criminal and other irregular conduct in the workplace in a responsible manner by providing comprehensive statutory guidelines for the disclosure of such information and protection against any reprisals as a result of such disclosures; and to
- Promote the eradication of criminal and other irregular conduct in organs of state and private bodies (Camerer 2001:6)

According to Le Roux (2003:65) the decision in *Grieve v Denel (Pty) Ltd* (unreported) C7/2003 is one of the first decisions dealing with the application of the PDA and illustrates the potential protection it affords employees who

are victimised because of their attempts to disclose acts of impropriety committed by an employer, or employees acting on behalf of that employer.

Mr Grieve was employed by Denel as its Safety and Security Manager at Swartklip Products Division (Swartklip). Grieve was a member of a group of employees who were concerned by the actions of the General Manager at Swartklip. Grieve and members of this group had collected information and “evidence” regarding alleged acts of wrongdoing committed by the General Manager and those associated with him.

On 23 October 2002 Grieve informally disclosed certain allegations against the General Manager to his immediate supervisor, Mr Schultz. These allegations referred to unauthorised expenditures, nepotism and financial wrongdoing by the General Manager and those associated with him. Following this disclosure to Mr Schultz a further meeting was held with another member of management.

Following from these meetings, Mr Schultz called Mr Grieve and told him that the investigation of these disclosures and allegations would place him (Schultz) in an uncomfortable position, and he informed Grieve that if he wished to pursue this matter, he should take the matter directly to the Board of Directors.

Grieve decided to do this and was in the process of finalising the report when he was required as part of his job function, to be involved in an investigation into an explosion that had occurred at Swartklip. As a result he had to meet with Schultz and the General Manager. Schultz had mentioned to the General Manager that Grieve had referred certain matters to him, and that he had told Grieve that the matter should be taken up with the Board. On 14 and 15 November 2002, the General Manager discussed this with Grieve. He asked Grieve to disclose certain information. Grieve was prepared to provide some information, but was not prepared to identify informants and other persons who had given him information. The report on allegations of wrongdoing was submitted to the Board on 19 November 2002. Grieve was suspended the

next day on full pay and in early December he was charged with misconduct. The disciplinary hearing was subsequently postponed to 13 January 2003. Grieve's legal team came to the realisation that Grieve could be protected by the provisions of the PDA. Section 3 of the Act states that no employee may be subjected to any occupational detriment by his or her employer because, or partially because, of the employee having made a protected disclosure. In general terms, a disclosure is protected if the disclosure concerns an act of impropriety committed by an employer.

In terms of s 191(13) of the LRA a dispute concerning an alleged unfair labour practice can be referred to the Labour Court if it concerns an allegation of an occupational detriment being visited upon an employee in contravention of s 3 of the PDA.

In this matter, Grieve did not wait for the finalisation of the disciplinary process, but rather approached the Labour Court on an urgent basis for interim relief in the form of an order that he may not be subjected to disciplinary action. After an in-depth analysis of the facts and the law, the Court came to the conclusion that the disciplinary inquiry instituted against Grieve could constitute an occupational detriment.

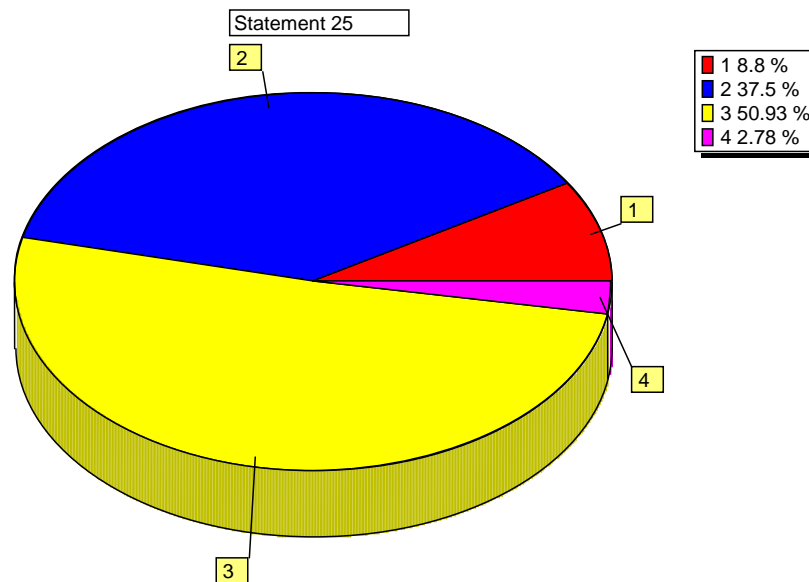
It also came to the conclusion that *prima facie* Grieve was entitled to relief. Denel was interdicted from proceeding with any disciplinary action or inquiry against Grieve pending the determination of the dispute between Grieve and Denel as to whether an unfair labour practice had been committed against Grieve as a result of the decision to suspend him, and the decision to institute disciplinary action against him. It was also determined that Grieve had to launch the proceedings referred to above within 10 days of the granting of the court order to the Bargaining Council of the Chemical Industry or the CCMA if the Bargaining Council did not have jurisdiction.

According to Jackson (2007:1) in an article that was published in *Beeld* the first court decision based on the PDA was when Mr Mike Tshishonga was

awarded a 12 month salary compensation. The Labour Court ruled that the Minister of Justice and the Director General of Justice must pay the 12 month salary compensation and legal costs of Mr Tshishonga. Mr Tshishonga, the former Deputy Director General Justice, blew the whistle in 2003 on Mr Penuell Maduna, as a personal friend of Mr Maduna, Mr Enver Motala was appointed to handle big liquidation cases. These appointments were worth millions of Rands. Mr Tshishonga made this information public, after the Director General Justice, The Auditor General and the Public Protector failed to investigate the allegations of Mr Tshishonga. Mr Tshishonga also reported his suspicions to Mr Essop Pahad the Minister in the Presidency without success. Judge D Pillay found that Mr Tshishonga acted correctly by taking the information to the media.

Statement 25 investigates whether UNISA permanent employees know that UNISA provides the whistle-blowers line to comply with the PDA.

Pie Chart 25: Statement 25 – UNISA provides the whistle-blowers line to comply with The Protected Disclosures Act, No 26 of 2000.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 25: Statement 25 – UNISA provides the whistle-blowers line to comply with The Protected Disclosures Act, No 26 of 2000.

Value	N	%	Cum. %
1	19	8.80	8.80
2	81	37.50	46.30
3	110	50.93	97.22
4	6	2.78	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents did not know (50.93%) that UNISA provides the whistle-blowers line to comply with the PDA. (37.50%) of the respondents agreed and strongly agreed (8.80%) with the statement, only (2.78%) of the respondents disagreed with the statement. The (50.93%) did not know response by respondents is a clear indication that UNISA staff is not knowledgeable about the PDA, only (46.3%) of the respondents knew that UNISA provides the whistle-blowers line to comply with the PDA.

7. LEGAL REMEDIES

False accusations can easily be made. Companies should make it clear that disciplinary action will be taken against people founding to be misusing the hotline (Management Development Review 1997:160). The PDA will not protect disclosures made in bad faith.

Mokgoro *et al* (2004:8) identified the following remedies:

- The PDA provides for remedies where an employee has been, is being or may be subjected to an occupational detriment in breach of the Act.

Two of the remedies are very general, entailing “appropriate relief” from a court having jurisdiction, including the labour court. This would seem to include any kind of remedy, including for instance an action for damages in delict. The PDA provides also for an employee to request a transfer, on equally favourable terms, to another division if he or she reasonably believes that a disclosure will affect him or her adversely. It must be noted that whistle-blowers who use or intend using the provisions of the PDA to conceal their own involvement in criminal activities are not protected in terms of the PDA. Thus where a law has been contravened the PDA will not protect the whistle-blower from criminal prosecution, civil liability to third parties or prosecution for offences as the case may be.

- ❑ The PDA states that any provision in a contract of employment, or in any other agreement between an employer and employee, will be void in so far as it attempts to exclude any provision of the PDA, or attempts to preclude an employee from making a protected disclosure or has the effect of discouraging disclosures.

- ❑ The provisions described above seem to be confined to the relationship between an employer and employee in the public and private sectors. The Act expressly excludes independent contractors from its ambit and would seem also to exclude agency workers (that is, employees of a temporary employment service) and other such workers. The rather uncertain definition of “employee” could perhaps be read as including such persons. Failing this, there is no protection against reprisals for an independent contractor who blows the whistle on corruption, and there would seem to be none for a person who loses a lucrative contract on account of whistle-blowing.

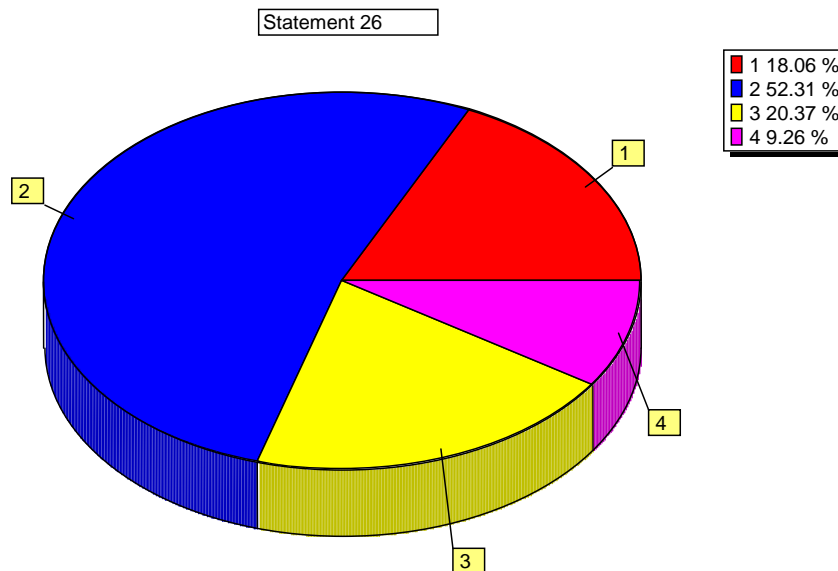
- ❑ The PDA does not protect a whistle-blower from criminal prosecution or civil liability to third parties upon making a protected disclosure. The PDA does not provide for protection of the identity of the whistle-

blower. The Act does not expressly impose a duty on the person to whom a disclosure is made to investigate such a disclosure, or treat a failure to investigate as a detriment.

Camerer (2001:5) is of the opinion that when it is impossible for an employee who is a *bona fide* whistle-blower to make a disclosure to his or her direct employer, the Act does provide for other channels for making disclosures, such as a general protected disclosure. Here the tests are far higher than good faith, since the Act is structured in a way to encourage employees to raise their concerns internally where organisations can take responsibility for responding to the concern, rather than externally (such as to the media).

Statement 26 tests the opinion and attitude of UNISA staff on the issue of misusing the hotline.

Pie Chart 26: Statement 26 – False accusations can easily be made through the whistle-blowers line.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 26: Statement 26 – False accusations can easily be made through the whistle-blowers line.

Value	N	%	Cum. %
1	39	18.06	18.06
2	113	52.31	70.37
3	44	20.37	90.74
4	20	9.26	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents agreed (52.31%) and strongly agreed (18.06%) that false accusations can easily be made through the whistle-blowers line. 20.37% of the respondents did not know whether or not false accusations can easily be made through the whistle-blowers line. Only 9.26% of the respondents disagreed with the statement. 70.37% of the respondents are of the opinion that false accusations can easily be made through the whistle-blowers line. This perception can hamper the effectiveness of whistle-blowing at UNISA if staff view the whistle-blowers line as a mechanism where vendettas can be launched against fellow colleagues.

8. MAKING A GENERAL PROTECTED DISCLOSURE

Since the test is far higher than good faith with regard to a general protected disclosure, it is necessary to examine a general disclosure more carefully than the other disclosures.

The following conditions of subsection 1(I) of the PDA must be present before an employee can consider to make a general protected disclosure:

- (a) That at the time the employee who makes the disclosure has reason to believe that he or she will be subjected to an occupational detriment if he or she makes a disclosure to his or her employer in accordance with section 6;

- (b) That, in a case where no person or body is prescribed for the purposes of section 8 in relation to relevant impropriety, the employee making the disclosure has reason to believe that it is likely that evidence relating to the impropriety will be concealed or destroyed if he or she makes the disclosure to his or her employer:
- (c) That the employee making the disclosure has previously made a disclosure of substantially the same information to:
 - his or her employer; or
 - to a person or body referred to in section 8, in respect of which no action was taken within a reasonable period after the disclosure; or
- (d) That the impropriety is of an exceptionally serious nature.

In determining whether it is reasonable for the employee to make the disclosure, consideration must be given to the following:

- (a) The identity of the person to whom the disclosure is made;
- (b) The seriousness of the impropriety;
- (c) Whether the impropriety is continuing or is likely to occur in future;
- (d) Whether the disclosure is made in breach of a duty of confidentiality of the employer towards any other person;
- (e) In a case falling within subsection (2)(c), any action which the employer or the person or body to whom the disclosure was made has taken, or might reasonably be expected to have taken, as a result of the previous disclosure;
- (f) In a case falling within subsection (2)(c)(1) whether in making the disclosure to the employer the employee complied with any procedure

which was authorised by the employer; and

(g) The public interest.

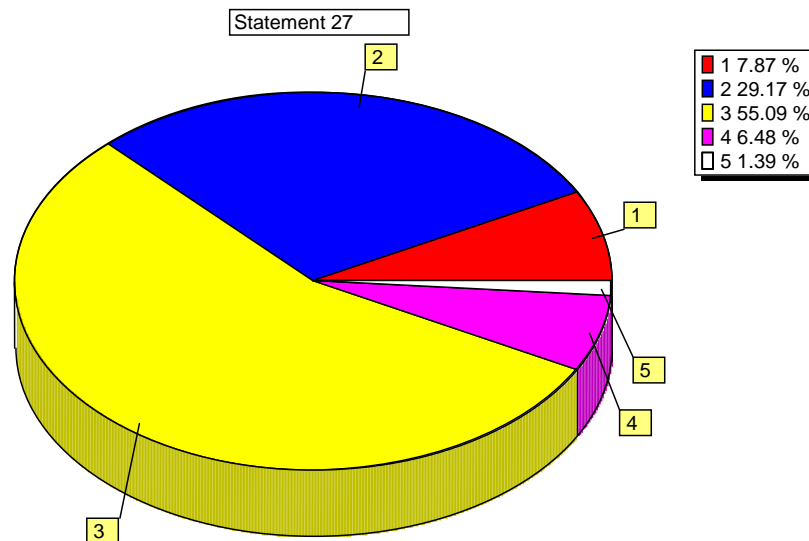
Such a disclosure would only be protected in terms of clause 9 of the PDA if it could be shown to be motivated by good faith, reasonable belief, and substantial truth and was not made for personal gain. It also has to be shown that the circumstances referred to above were relevant and that it could be deemed reasonable to make such a disclosure (Camerer 2001:6).

9. PROTECTED DISCLOSURE TO A LEGAL ADVISOR

Any disclosure made to a legal practitioner or to a person whose occupation involves the giving of legal advice and with the object of and in the course of obtaining legal advice is a protected disclosure (Landman 2001:40).

Statements 27 and 28 deal with protected disclosures to a legal advisor.

Pie Chart 27: Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

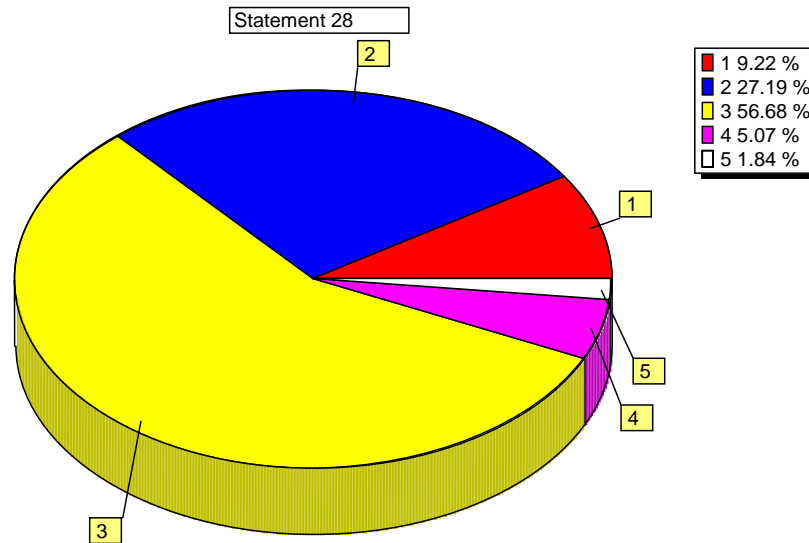
Frequency Table 27: Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Value	N	%	Cum. %
1	17	7.87	7.87
2	63	29.17	37.04
3	119	55.09	92.13
4	14	6.48	98.61
5	3	1.39	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents did not know (55.09%) that one can make a protected disclosure with regard to crime to a legal advisor. A small percentage of the respondents agreed (29.17%) and strongly agreed (7.87%) with the statement. Only 6.51% of the respondents disagreed and strongly disagreed (1.39%) with the statement. It is a great concern for whistle-blowing at UNISA in general that only 37.04% of the respondents knew that they can make a protected disclosure with regard to crime to a legal advisor.

Pie Chart 28: Statement 28 - I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 28: Statement 28 - I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Value	N	%	Cum. %
1	20	9.22	9.22
2	59	27.19	36.41
3	123	56.68	93.09
4	11	5.07	98.16
5	4	1.84	100.00
TOTAL	217	100.00	

Missing or invalid cases: 37

Most respondents did not know (56.68%) that one can make a protected disclosure with regard to unethical conduct to a legal advisor. A small percentage of the respondents agreed (27.19%) and strongly agreed (9.22%) with the statement. Only 5.07% of the respondents disagreed and strongly

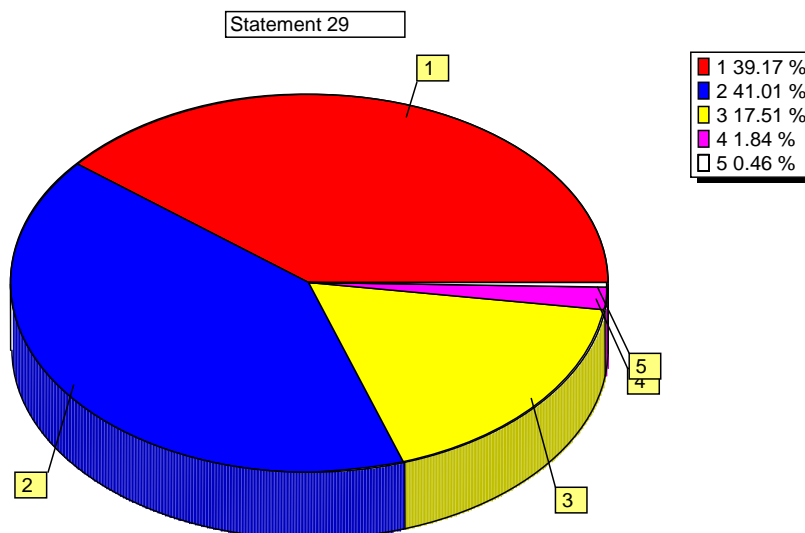
disagreed (1.84%) with the statement. It is a concern that only 36.41% of the respondents knew that they can make a protected disclosure with regard to unethical conduct to a legal advisor.

10. UNFAIR DISMISSALS AS A RESULT OF WHISTLE-BLOWING

The dismissal of a whistle-blower constitutes an automatically unfair dismissal. The labour court is entitled to order the reinstatement of the whistle-blower or to order compensation not exceeding an amount equal to 24 times the monthly remuneration payable to the employee at the date of the dismissal.

Lesser occupational detriments are treated as alleged unfair labour practices. Such disputes, like dismissal, must be referred to a bargaining council having jurisdiction or the CCMA, as the case may be, and thereafter to the Labour Court for adjudication (Landman 2001:44). Statement 29 deals with unfair dismissals with specific reference to whistle-blower reports.

Pie Chart 29: Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 29: Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Value	N	%	Cum. %
1	85	39.17	39.17
2	89	41.01	80.18
3	38	17.51	97.70
4	4	1.84	99.54
5	1	0.46	100.00
TOTAL	217	100.00	

Missing or invalid cases: 37

Most of the respondents agreed (41.01%) and strongly agreed (39.17%) with the statement, 17.51% of the respondents did not know whether or not a dismissal based on a whistle-blowing report constitutes an unfair dismissal. Only 1.84% of the respondents disagreed and 0.46% strongly disagreed with the statement. It seems that UNISA employees know their rights; this can be as a result of the Margaret Orr incident. The media coverage of the specific incident could have sensitised UNISA employee's to their rights with regard to protected disclosures.

11. CONCLUSION

The PDA provides protection, but there is shortcomings since employers are not compelled to act on information received *via* employee disclosures. The Chase case is a classical example of how the Act failed to protect him from detriment, as he was suspended after his disclosure. Hopefully the decision made in the Grieve case and in the case of Mr Tshishonga, the former Deputy Director General Justice, will assist potential whistle-blowers. UNISA provides a whistle-blowers line and complies with the Act. The absence of a whistle-

blowing policy at UNISA can be problematic, as there is no guidance for employees on how to blow the whistle, and one of the aims of the Act is to solve problems inside the organisation. The Act is specifically structured in a way that best serves the interest of accountable organisations. In the absence of a formal policy, staff can make general protected disclosures, and can not be held accountable, due to a lack of policy and/or guidelines. Organisational whistle-blowing should be conducted in such a manner that it supports the constitutional imperatives of human dignity, equality, integrity and other social liberties.

CHAPTER FOUR

WHISTLE-BLOWING ETHICS, POLICY AND PROCEDURE

1. INTRODUCTION

It is necessary to create an organisational culture in support of whistle-blowing, as employees are usually the first to identify employee related fraud, corruption and theft in the workplace. In order to establish a whistle-blowing culture in the organisation, there needs to be ethical guidelines on whistle-blowing, as well as a whistle-blowing policy and procedure. It must be clear that management supports whistle-blowing, and that employee related crime will not be tolerated.

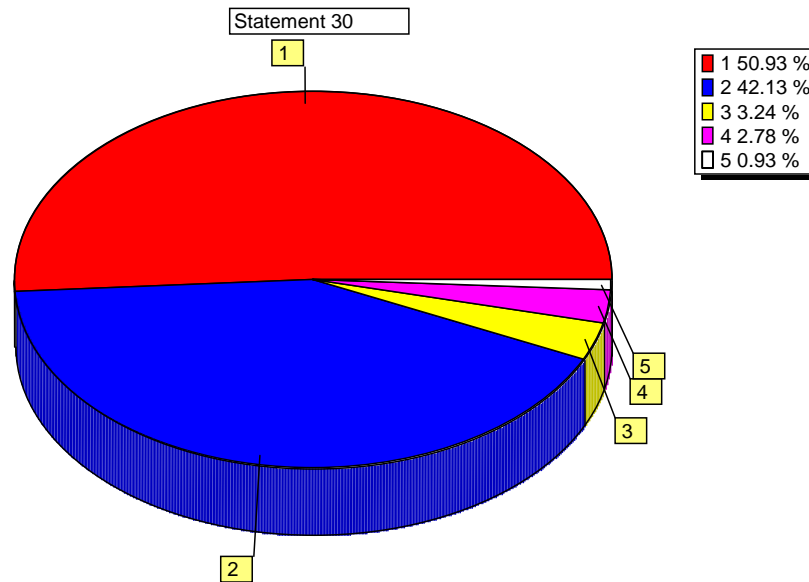
2. TOLERATING CONFLICTING LOYALTIES AND VALUES

2.1 LOYALTY AND WHISTLE-BLOWING

Fletcher, Sorrell and Silva (1998:4) asked what makes whistle-blowing so difficult for all persons involved? Mainly, it is the clash of values inherent in most cases of whistle-blowing. This clash of values may take many forms, for example, loyalty to clients or to one's own integrity versus loyalty to the organisation. What is meant by personal integrity and by loyalty? By personal integrity is meant that one is consistently true to one's moral ideals and value system and is able to demonstrate this consistency in how one lives her/his daily life. By loyalty is meant that one is steadfast in allegiance to others and does not desert or betray others in their time of need. Loyalty also suggests other virtues such as mutual respect, promise keeping, and ability to keep confidences. One must remember that at times loyalty can be blind and misplaced and, thus, ceases to be a virtue because harm, rather than good, can come from it.

Statement 30 deals with loyalty and whistle-blowing.

Pie Chart 30: Statement 30 – Disloyal UNISA employee’s can damage the image of UNISA.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 30: Statement 30 – Disloyal UNISA employee’s can damage the image of UNISA.

Value	N	%	Cum. %
1	110	50.93	50.93
2	91	42.13	93.06
3	7	3.24	96.30
4	6	2.78	99.07
5	2	0.93	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most of the respondents strongly agreed (50.93%) and agreed (42.13%) with the statement, 3.24% of the respondents did not know whether or not a disloyal employee can damage the image of UNISA. Only 2.78% of the respondents disagreed and strongly disagreed (0.93%) with the statement. It is positive for UNISA that 93.06% of the respondents are of the opinion that a disloyal employee can damage the image of UNISA.

2.2 WHISTLE-BLOWING AND THE SHIFT IN CULTURAL VALUES.

According to Johnson (2003:14) the shift in cultural values provides, perhaps, the most important explanation for the large increase in numbers of whistle-blowers in the USA. Over the last few decades, U.S. attitudes towards whistle-blowing and whistle-blowers have changed. Loyalty to team and group has always been valued in the American culture, not only on the children's playground but also in corporate boardrooms and public agencies. Some have argued that loyalty is especially important in a government agency because "the disloyal employee can hurt the collective interest of the organisation by damaging its image, the public face on which an appropriation usually depends". Whistle-blowing is a highly individual undertaking even when several employees are engaged in it; it relies on personal decisions about its propriety and a willingness to accept the risk associated with it.

Loyalty and trust are at the heart of acceptance or rejection of proactive behaviour. Management motivations are assumed to be representative of society's values and needs. Arguably, on occasion:

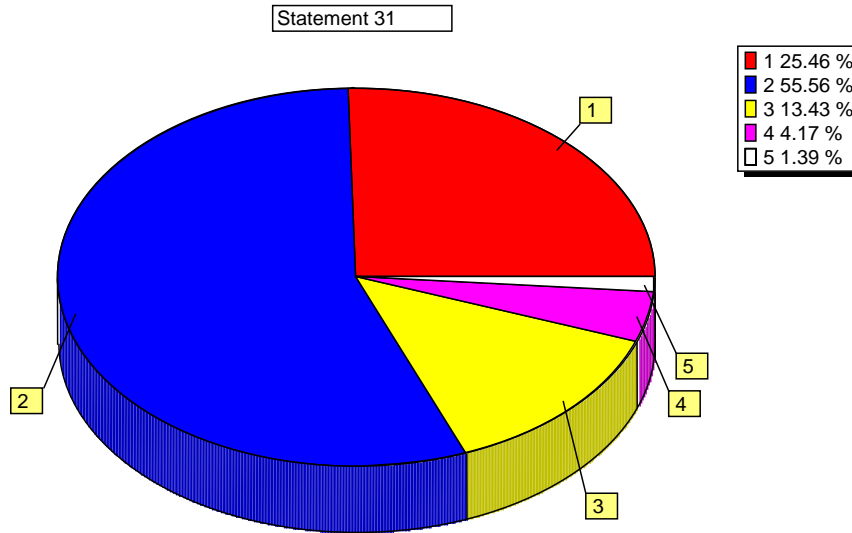
- hierarchical values will not represent those of society at large;
- individuals and groups may use their power for selfish, non-ethical purposes; and
- hierarchical errors in decisions to attain agency and political institutional purposes are inevitable.

If this is the case, then conditional or tentative trust in hierarchical incumbents on the part of subordinates are necessary so that they can, when necessary, resist the demands for bureaucratic loyalty so as to protect the public good. At the same time subordinates must have the right to question their conventional obligations if institutional necessities are not met. When tentative trust and contingent loyalty is seen by all as the logical and normal basis for hierarchical relationships, then agency democracy becomes possible (Balk 1996:158). This forms the basis of the employer/employee whistle-blowing relationship.

After the disclosure the employee must give management the opportunity to rectify and address the problem, as the assumption can be made that management would act in the public's best interest.

Statements 31 and 32 deal with the importance of loyalty for the acceptance or rejection of pro-active whistle-blowing behaviour, and whether respondents perceive UNISA management's motivations representative of society's values and needs.

Pie Chart 31: Statement 31: Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 31: Statement 31: Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.

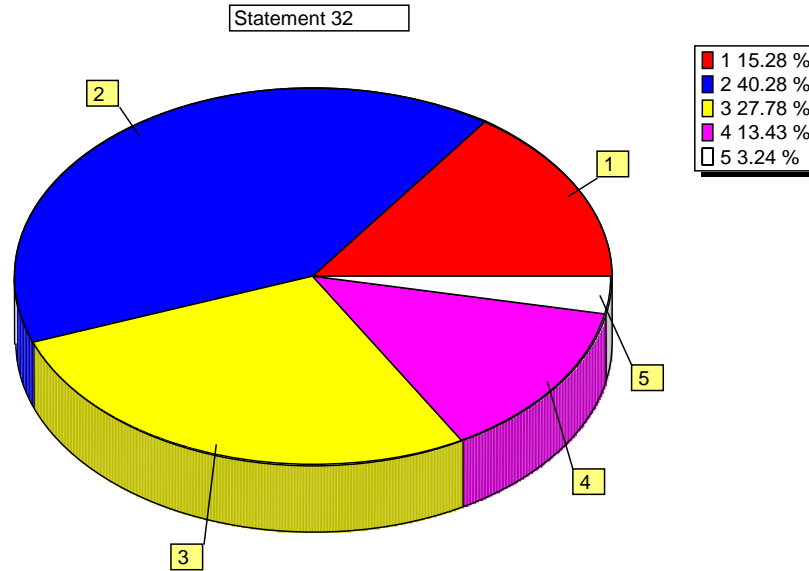
Value	N	%	Cum. %
1	55	25.46	25.46
2	120	55.56	81.02
3	29	13.43	94.44
4	9	4.17	98.61
5	3	1.39	100.00
TOTAL	216	100.00	

Missing or invalid cases: 38

Most respondents strongly agreed (25.46%) and agreed (55.56%) with the statement. 13.43% of the respondents did not know whether loyalty is important or not for the acceptance or rejection of pro-active whistle-blowing

behaviour. Only 4.17% and 1.39% of the respondents disagreed and strongly disagreed with the statement. It is clear that most respondents (81.02%) are of the opinion that loyalty is important for the acceptance or rejection of proactive whistle-blowing behaviour.

Pie Chart 32: Statement 32: UNISA management’s motivations are assumed to be representative of society’s values and needs.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 32: Statement 32: UNISA management’s motivations are assumed to be representative of society’s values and needs.

Value	N	%	Cum. %
1	33	15.28	15.28
2	87	40.28	55.56
3	60	27.78	83.33
4	29	13.43	96.76
5	7	3.24	100.00
TOTAL	216	100.00	

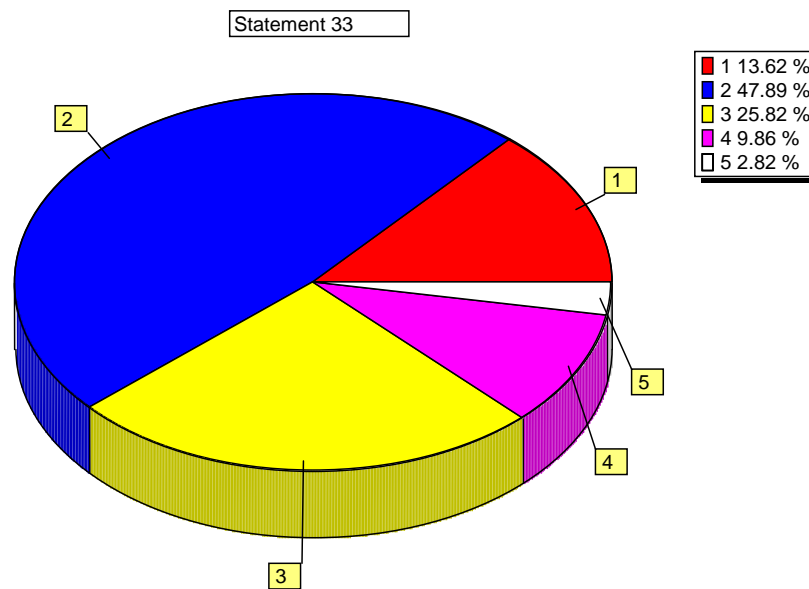
Missing or invalid cases: 38

Most of the respondents agreed (40.28%) and strongly agreed (15.28%) with the statement, 27.78% of the respondents did not know whether or not UNISA management’s motivation’s are to be assumed representative of society’s values and needs, only 13.43% of the respondents disagreed and strongly disagreed (3.24%) with the statement. It is positive for whistle-blowing in general at UNISA that 55.56% of the respondents felt that UNISA management’s motivations are to be assumed representative of society’s values and needs, and that only 16.67% of the respondents felt that UNISA management’s motivations are not to be assumed as representative of society’s values and needs.

2.3 WHISTLE-BLOWING – EMPLOYEE’S RIGHT TO QUESTION THEIR EMPLOYERS OBLIGATIONS.

A whistle-blowing mechanism gives employees the right to question their employer’s obligations, if institutional necessities are not met. In the absence hereof a general protected disclosure may be made outside the organisation.

Pie Chart 33: Statement 33: A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

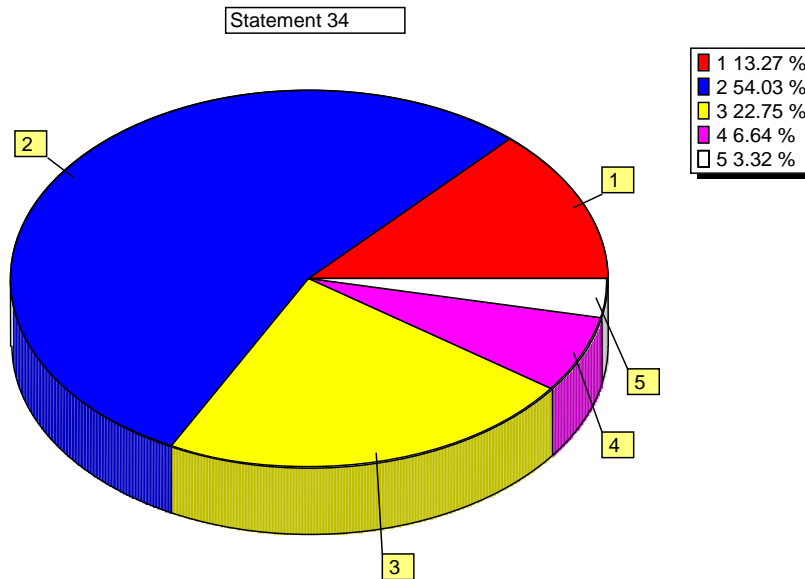
Frequency Table 33: Statement 33: A whistle-blowing mechanism gives employees the right to question their employer's legal duties.

Value	N	%	Cum. %
1	29	13.62	13.62
2	102	47.89	61.50
3	55	25.82	87.32
4	21	9.86	97.18
5	6	2.82	100.00
TOTAL	213	100.00	

Missing or invalid cases: 41

Most respondents (13.62%) strongly agreed and agreed (47.89%) with the statement. 25.82% did not know whether or not the whistle-blowers line can be used to question their employers legal duties, and 9.86% disagreed and strongly disagreed (2.82%) with the statement. 61.50% of the respondents are thus of the opinion that UNISA's legal duties can be questioned *via* the whistle-blowers line.

Pie Chart 34: Statement 34: A whistle-blowing mechanism gives employees the right to question their employer's ethical duties.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 34: Statement 34: A whistle-blowing mechanism gives employees the right to question their employer's ethical duties.

Value	N	%	Cum. %
1	28	13.27	13.27
2	114	54.03	67.30
3	48	22.75	90.05
4	14	6.64	96.68
5	7	3.32	100.00
TOTAL	211	100.00	

Missing or invalid cases: 43

Most respondents (13.27%) strongly agreed and agreed (54.03%) with the statement. 22.75% did not know whether or not the whistle-blowers line can be used to question their employers ethical duties, and 6.64% disagreed and

strongly disagreed (3.32%) with the statement. 67.3% of the respondents are thus of the opinion that UNISA's ethical duties can be questioned via the whistle-blowers line.

According to Vinten (1999:154) De George has suggested three conditions which may turn whistle-blowing from being an act of disloyalty, damaging an organisation, to being morally justifiable:

- ❑ the firm through its product or policy, will do serious and considerable harm to the public, whether in the person of the user of its product, an innocent bystander or the general public;
- ❑ the matter should be reported to the immediate superior and the moral concern made known; and
- ❑ if no action results, the employee should exhaust internal procedures and possibilities. This usually involves taking the matter up the manager ladder, and, if necessary and possible, to the board of directors.

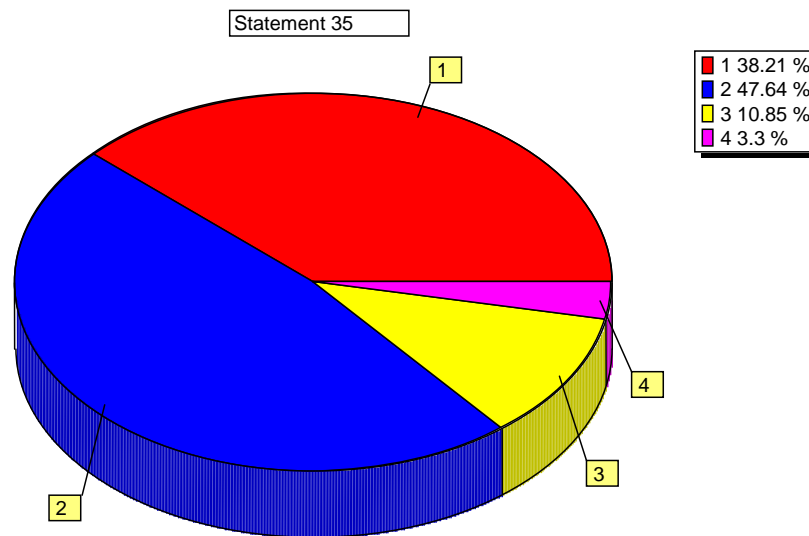
3. WHISTLE-BLOWING AWARENESS

According to Gqubule (2004) in S.A. whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation. On the other hand a whistle-blowing culture that is too liberal could mean that employees are not accountable for the allegations they make. According to Reg Horne MD of the company whistle-blowers, companies are advised to simplify whistle-blowing policies. Often these policies are expressed in a language not easily understood by all workers. Without an internal whistle-blowing mechanism, a company can miss early warnings of problems and undesirable behaviours. Without an internal mechanism, an employee may take the issue to the media. Once that happens, a company becomes reactive instead of proactive.

Statement 35 tests the statement made by Gqubule (2004) that whistle-blowing may be the right thing to do, but it often doesn't happen because

there is a risk of victimisation.

Pie Chart 35: Statement 35: Whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 35: Statement 35: Whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.

Value	N	%	Cum. %
1	81	38.21	38.21
2	101	47.64	85.85
3	23	10.85	96.70
4	7	3.30	100.00
TOTAL	212	100.00	

Missing or invalid cases: 42

Most respondents strongly agreed (38.21%) and agreed (47.64%) with the statement made by Gqubule (2004) that whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.

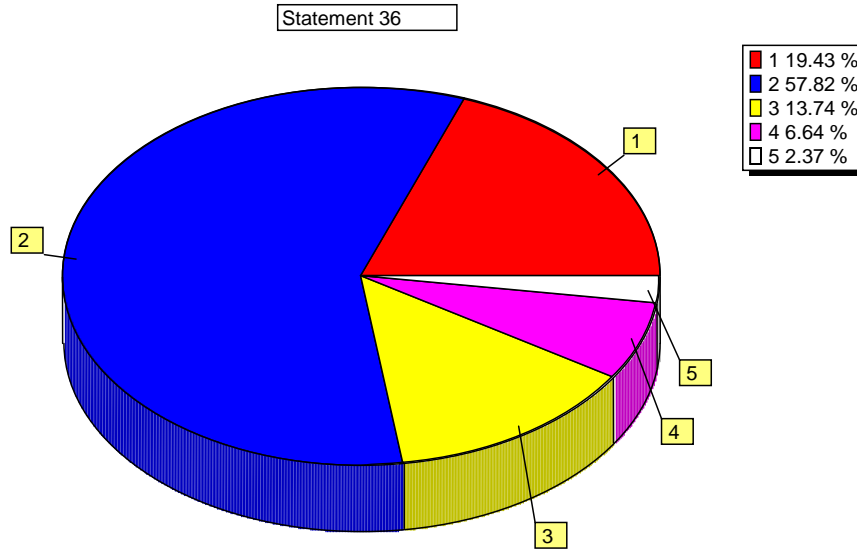
10.85% of the respondents did not know whether or not whistle-blowing may be the right thing to do and whether it does not happen because there is a risk of victimisation, 3.30% of the respondents disagreed with the statement. 85.85% of the respondents are thus of the opinion that whistle-blowing often does not happen because there is a risk of victimisation. It is thus clear that any victimisation after a whistle-blowers report can hamper the general effectiveness of the whistle-blower function at UNISA.

3.1 RELIABLE WHISTLE-BLOWING STRUCTURES

The existence of an office to deal with whistle-blowing must be well publicised, alongside communication regarding the importance of ethical behaviour and management practices. Such a campaign should also inform employees of their rights and ensure that there is no victimisation. According to research conducted by PWC and Justicia Investigations, only about 20% of frauds are discovered through auditing processes. More crimes are uncovered by whistle-blowing.

Statement 36 deals with whether or not the whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.

Pie Chart 36: Statement 36: The whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 36: Statement 36: The whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.

Value	N	%	Cum. %
1	41	19.43	19.43
2	122	57.82	77.25
3	29	13.74	91.00
4	14	6.64	97.63
5	5	2.37	100.00
TOTAL	211	100.00	

Missing or invalid cases: 43

Most of the respondents agreed (57.82%) and strongly agreed (19.43%) with the statement that the whistle-blowers line will give UNISA early warning signals of unacceptable behaviour, 13.74% of the respondents did not know whether or not the whistle-blower line will give UNISA early warning signals of unacceptable behaviour, only 6.64% of the respondents disagreed and strongly disagreed (2.37%) with the statement. 77.25% of the respondents are

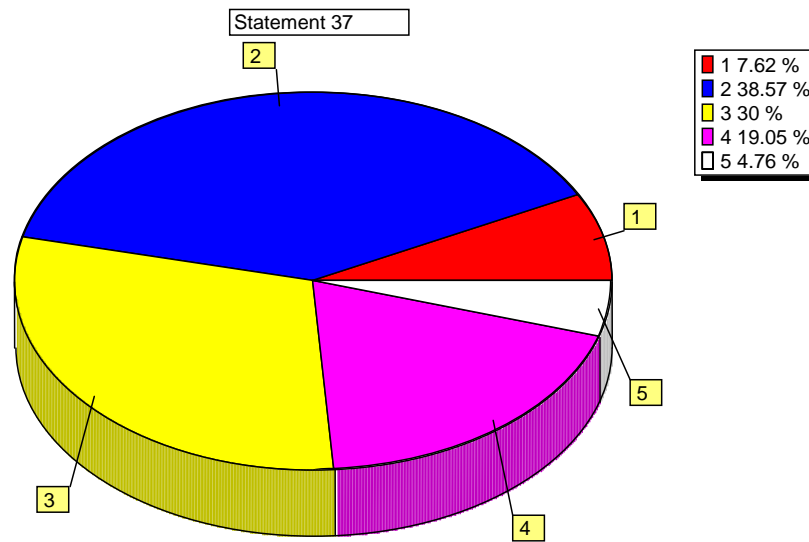
thus of the opinion that the whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.

3.2 CORPORATE COMPLIANCE PROGRAMS

According to Figg (2000:37) whistle-blowing experts also stress the importance of implementing and maintaining a rock solid corporate compliance program, a mechanism that helps employees to recognise that their organisation is committed to high ethical standards.

Statement 37 deals with the issue whether or not UNISA staff perceives UNISA as committed to high ethical standards.

Pie Chart 37: Statement 37: UNISA is committed to high ethical standards.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 37: Statement 37: UNISA is committed to high ethical standards.

Value	N	%	Cum. %
1	16	7.62	7.62
2	81	38.57	46.19
3	63	30.00	76.19
4	40	19.05	95.24
5	10	4.76	100.00
TOTAL	210	100.00	

Missing or invalid cases: 44

7.62% of the respondents strongly agreed and agreed (38.57%) with the statement that UNISA is committed to high ethical standards, 30% of the respondents did not know whether or not UNISA is committed to high ethical standards, 19.05% of the respondents disagreed and strongly disagreed (4.76%) with the statement. The fact that only 46.19% of the respondents indicated that UNISA is committed to high ethical standards is problematic not only for the whistle-blowing function but to UNISA in general. UNISA is a leading University in Africa, it is therefore problematic that 30% of the respondents indicated that they did not know whether or not UNISA is committed to high ethical standards and that 23.81% of the UNISA respondents felt that UNISA is not committed to high ethical standards.

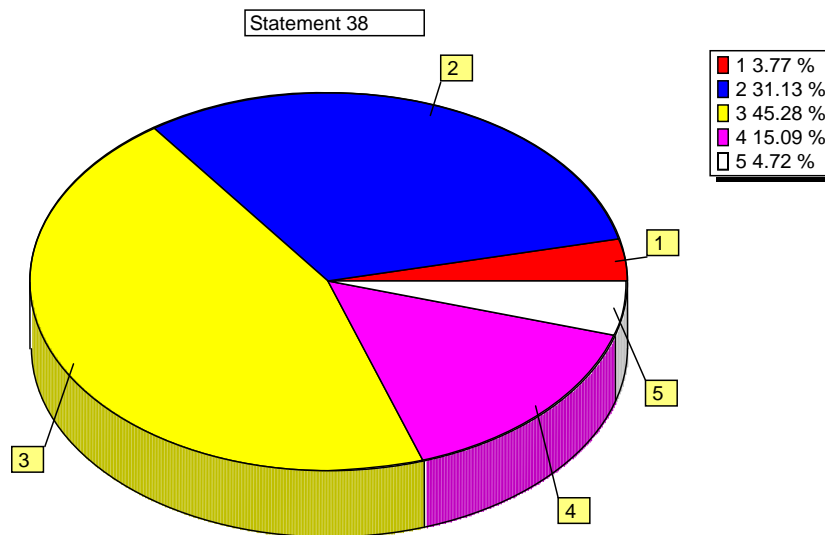
An effective corporate compliance program is the best means for discouraging whistle-blowers from seeking outside remedies. Core values that echo from the Chairman all the way down the organisation, is one of the first lines of defence against the types of fraud and abuse that might manifest themselves as whistle-blowing complaints.

Whistle-blowing awareness is a state of mind. Employees must be conditioned to report illegal and unethical practices. A reward system such as the Standard Bank system discussed earlier, will aid in creating corporate whistle-blowing awareness. It can be advisable to incorporate whistle-blowing in the security awareness program, as both security awareness and whistle-blowing awareness deals with employee related crime, and awareness of

unethical and dangerous behaviour. Whistle-blowing awareness programs must support ethical considerations, to minimise the risk of malicious reports.

Statements 38 and 39 investigate the issue of whether or not UNISA employees will report illegal and unethical practices through the whistle-blowers line.

Pie Chart 38: Statement 38: UNISA employees will report illegal practices through the whistle-blowers line.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

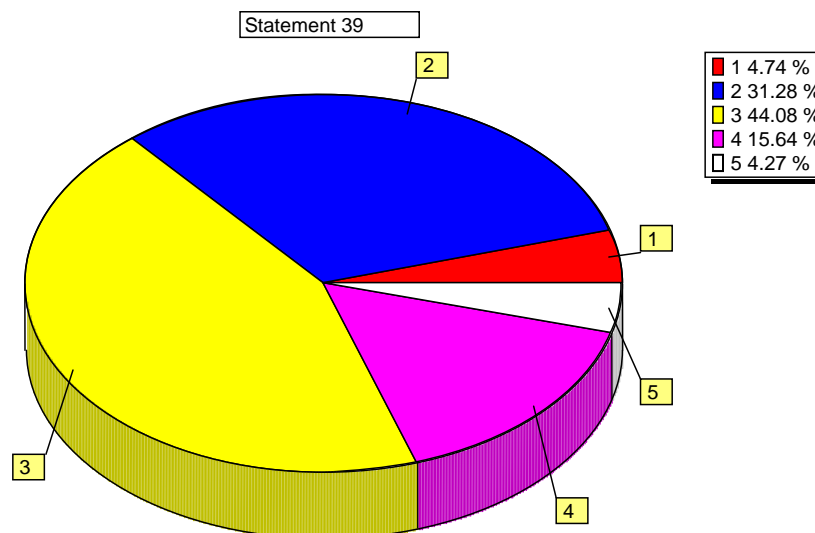
Frequency Table 38: Statement 38: UNISA employees will report illegal practices through the whistle-blowers line.

Value	N	%	Cum. %
1	8	3.77	3.77
2	66	31.13	34.91
3	96	45.28	80.19
4	32	15.09	95.28
5	10	4.72	100.00
TOTAL	212	100.00	

Missing or invalid cases: 42

3.77% of the respondents strongly agreed and agreed (31.13%) with the statement, the majority of the respondents did not know (45.28%) whether or not UNISA employees will report illegal practices through the whistle-blowers line, 15.09% of the respondents disagreed and strongly disagreed (4.27%) with the statement. It is of great concern that only 34.9% of the respondents felt that UNISA employees will report illegal practices through the whistle-blowers line. The Margaret Orr incident in an UNISA context and other negative whistle-blower publicity in the media can maybe explain why the majority of the respondents (45.5%) do not know whether or not UNISA employees will report illegal practices through the whistle-blowers line.

Pie Chart 39: Statement 39: UNISA employees will report unethical practices through the whistle-blowers line.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 39: Statement 39: UNISA employees will report unethical practices through the whistle-blowers line.

Value	N	%	Cum. %
1	10	4.74	4.74
2	66	31.28	36.02
3	93	44.08	80.09
4	33	15.64	95.73
5	9	4.27	100.00
TOTAL	211	100.00	

Missing or invalid cases: 43

4.74% of the respondents strongly agreed and agreed (31.28%) with the statement, the majority of the respondents did not know (44.08%) whether or not UNISA employees will report unethical practices through the whistle-blowers line, 15.64% disagreed and strongly disagreed (4.27%) with the statement. The Margaret Orr incident in an UNISA context and other negative whistle-blower publicity in the media can maybe explain why the majority of the respondents (44.08%) do not know whether or not UNISA employees will report unethical practices through the whistle-blowers line.

4. ETHICAL CONSIDERATIONS

When an employee discovers unethical, immoral or illegal actions at work, the employee has to make a decision about what to do with this information. Whistle-blowing is the term used to define an employee's decision to disclose information to an authority figure (England 2005).

4.1 CODE OF ETHICS

According to Balk (1996:151) sometimes anonymous tips are formally encouraged by establishing hotlines in order to root out malfeasance. These channels tend to become overloaded with unsuitable complaints often intent upon justifying hallucinations, exercising revenge or deliberately creating unnecessary disarray. While such hotline messages are disregarded, others require investigatory resources. Processes of gathering evidence to correct situations are time consuming, and corrections are very difficult to put in effect when the originators of complaints are not known. At times the investigation may inadvertently disclose the name of the informer when anonymity is necessary to shield that person from harm. Intermediary professionals who are considering acting on ethical issues need to develop strategies in order to maximize beneficial impact. According to Balk (1996:151) Ralph Nader gives advice to prospective whistle-blowers that, slightly modified, appears pertinent to all out role behaviour;

- Identify the objectionable situation or practice with precision as well as public interest at stake and potential harm;
- Verify with others the accuracy of your knowledge and back it up with documentation where possible;
- Identify laws, rules, regulations and ethical standards that support initiation of action;
- Consider the probable response of likely supporters and opponents as well as personal costs of taking action; and
- Get help from outside sources when possible and necessary.

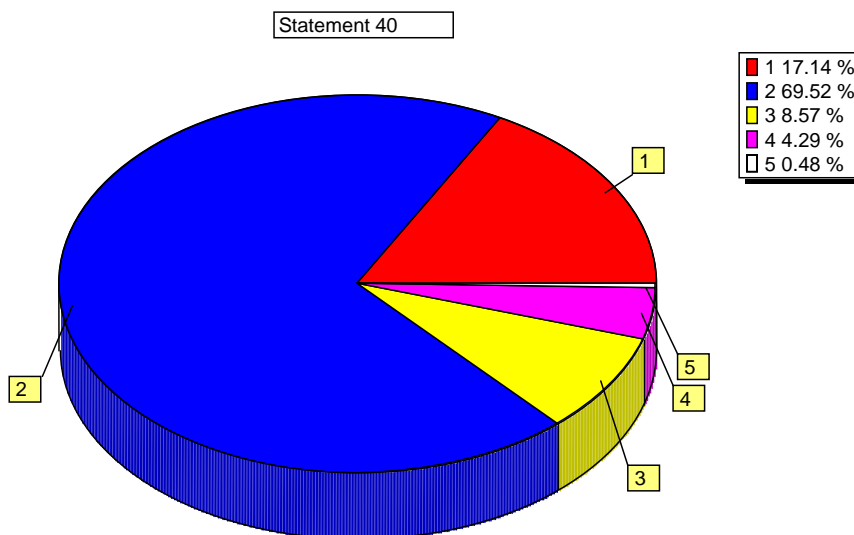
According to Chiu (2002:582) most of the ethical decision making models include ethical judgement as a variable in the formation of behavioural

intentions. Empirical research has shown that subjects who judge an action to be highly ethical are more likely than others to harbour the behavioural intention to perform that action. This is also consistent with the theory of reasoned action. The relationship between ethical judgement and behavioural intention has been examined empirically with respect to whistle-blowing in at least one study. In that study, a positive association was found between the judgement that peer reporting (a form of whistle-blowing) was ethical and the intention to report unethical peer behaviour.

People who believe in the ethicality of whistle-blowing are more likely to harbour the behavioural intention to report a wrongdoing practiced by a colleague or employer, and those who believe that whistle-blowing is unethical are less likely to harbour the behavioural intention to blow the whistle.

Statements 40 and 41 test the statement made by England (2005) that whistle-blowing is the term used to define an employee's decision to disclose information to an authority figure.

Pie Chart 40: Statement 40: Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

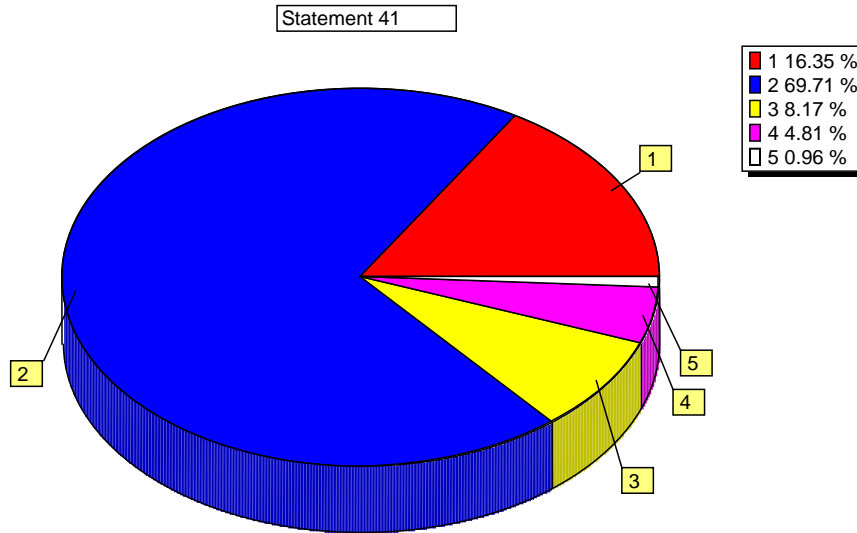
Frequency Table 40: Statement 40: Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

Value	N	%	Cum. %
1	36	17.14	17.14
2	146	69.52	86.67
3	18	8.57	95.24
4	9	4.29	99.52
5	1	0.48	100.00
TOTAL	210	100.00	

Missing or invalid cases: 44

Most respondents strongly agreed (17.14%) and agreed (69.52%) with the statement, 8.57% of the respondents did not know whether or not whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime, only 4.29% of the respondents disagreed and strongly disagreed (0.48%) with the statement. It is clear that the majority of the UNISA respondents know (86.66%) that whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

Pie Chart 41: Statement 41: Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 41: Statement 41: Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Value	N	%	Cum. %
1	34	16.35	16.35
2	145	69.71	86.06
3	17	8.17	94.23
4	10	4.81	99.04
5	2	0.96	100.00
TOTAL	208	100.00	

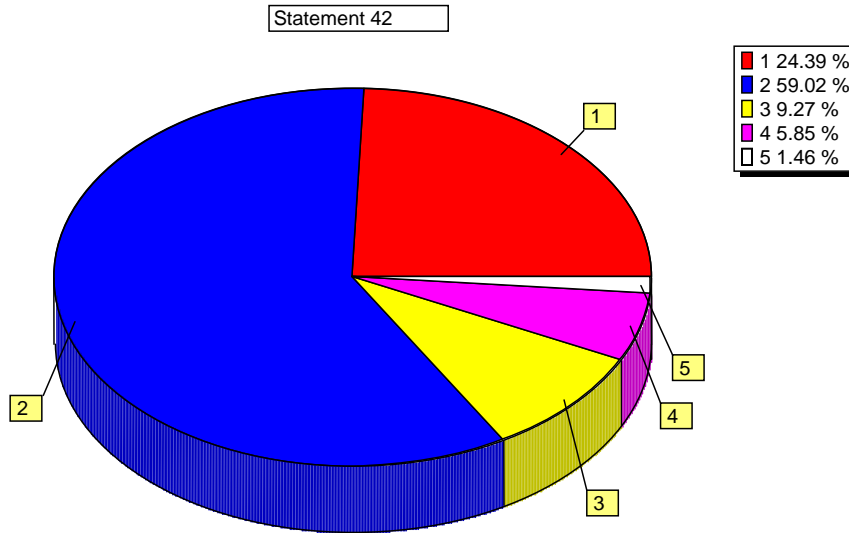
Missing or invalid cases: 46

Most respondents strongly agreed (16.35%) and agreed (69.71%) with the statement, 8.17% of the respondents did not know whether or not whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to unethical conduct, only 4.81% of the respondents disagreed and strongly disagreed (0.96%) with the statement. It is clear that the majority of the UNISA respondents know (86.06%) that whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to unethical conduct.

According to Robinson (1996:278) Gallahan offers extracts from the codes of ethics of several professions, all of which cite more than one principal locus of responsibility and obligation. An organisational code of ethics should devote a section to whistle-blowing and endorse the disclosure of cover-up violations, and should clearly state that the organisation shall protect responsible whistle-blowers. No such code currently exists at UNISA, and employees are not aware of any hotline ethics.

Statement 42 investigates the opinion and attitude of UNISA staff on whether or not whistle-blowing should form part of a corporate culture and ethics.

Pie Chart 42: Statement 42: Whistle-blowing should form part of a corporate culture and ethics.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 42: Statement 42: Whistle-blowing should form part of a corporate culture and ethics.

Value	N	%	Cum. %
1	50	24.39	24.39
2	121	59.02	83.41
3	19	9.27	92.68
4	12	5.85	98.54
5	3	1.46	100.00
TOTAL	205	100.00	

Missing or invalid cases: 49

Most respondents strongly agreed (24.39%) and agreed (59.02%) with the statement, 9.27% of the respondents did not know whether or not whistle-blowing should form part of a corporate culture and ethics, only 5.85% of the

respondents disagreed and strongly disagreed (1.46%) with the statement. 83.41% of the respondents are thus of the opinion that whistle-blowing should form part of a corporate culture and ethics.

4.2 CODES OF PRACTICE

According to Vinten (1999:154) there is much value in setting up codes of practice for whistle-blowing, and this is becoming a requirement in higher education. This can work to an organisation's advantage, as well as protecting whistle-blowers. On the other side of the coin, there is a case for setting up a code for whistle-blowers themselves.

There are degrees of validity, with extremes of un-acceptableness and acceptability. The ideal requirements of justifiable acts of whistle-blowing are:

- that the act of whistle-blowing stem from appropriate moral motives of preventing unnecessary harm to others;
- that the whistle-blower use all available internal procedures for rectifying the problematic behaviour before public disclosure, although special circumstances may preclude this;
- that the whistle-blower have "evidence that would persuade a reasonable person";
- that the whistle-blower perceive serious danger that can result from violation;
- that the whistle-blower act in accordance with his/her responsibilities for "avoiding and or exposing moral violations"; and
- that the whistle-blower's action has some reasonable change of success.

According to Vinten (1999:154) Analoui and Kakabadse provides the following strategy to minimise the risk of whistle-blowing sabotage;

- ❑ reduce dissatisfaction at work through working conditions, recruitment and training policies, pay and reward systems supervision;
- ❑ find out about problems through attitudinal surveys, meetings and quality circles;
- ❑ give manager's meaningful feedback;
- ❑ reduce temptations and opportunities to get even;
 - reduce pilferage;
 - minimize rule breaking where rules are vague and ambiguous, difficult to enforce and need voluntary participation of the people involved;
 - protecting the interest of individuals or groups at the expense of others;
 - inflexible and restrictive;
 - conflicting with other rules;
 - improve co-operation;
 - deal with destructive practices;
 - handle disturbances; and
 - ensure correct use of facilities.
- ❑ achieve a consistent message between top and other levels of management that motivate and involve the staff.

According to Vinten (1999:154) some of the problems of the over-ready countenancing of whistle-blowing are:

- ❑ Not all whistle-blowers are correct in what they allege to be the facts of management's conduct therefore the determining of the accuracy of

charges is not always easy;

- ❑ There is the danger that incompetent or inadequately performing employees will whistle-blow to avoid facing justified personnel sanctions;
- ❑ Employees can choose some ways of whistle-blowing that would be unacceptably disruptive, regardless of the merits of their protest;
- ❑ Some whistle-blowers are not protesting unlawful or unsafe behaviour but social policies by management that the employee consider unwise;
- ❑ The legal definitions of what constitutes a safe product, danger to health, or improper treatment of employees are often far from clear or certain; and
- ❑ The efficiency and flexibility of personal administration could be threatened by the creation of legal rights to dissent and legalised review systems.

In the political “rough and tumble” of organisations, such conflicts are bound to happen periodically. Apart from considering procedural and substantive ethical codes for individual whistle-blowers, it is also vital to find reciprocation of organisations being prepared to act positively towards ethical whistle-blowers (Vinten 1995:28).

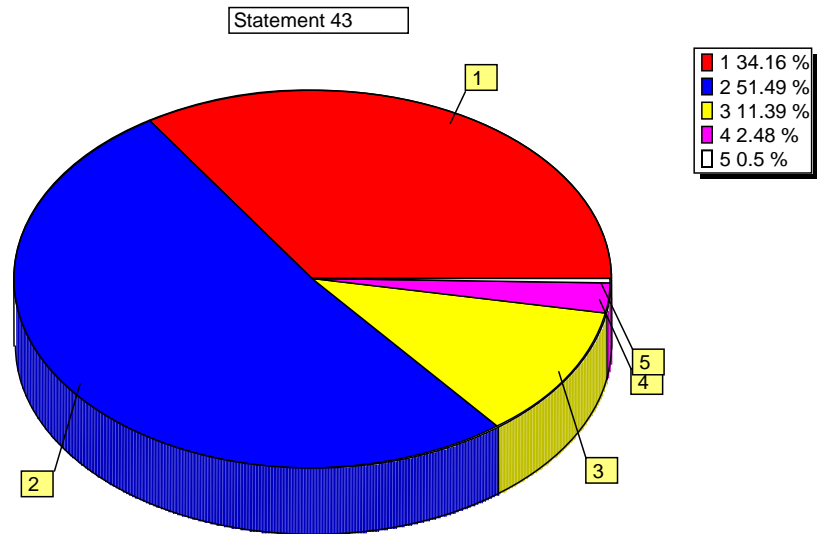
The Department of Internal Audit at UNISA drafted a report to management when they introduced whistle-blowing at UNISA. In this report they state that the aim of whistle-blowing should be to design a simple, yet effective management tool to enhance honest work ethics and simultaneously provide employees with an opportunity to voice themselves regarding any alleged unethical conduct or corrupt practices at UNISA. According to the report the whistle-blowers service

has been established (effective 28 February 2002) with the aim of enhancing a honest work ethic and simultaneously providing all stakeholders with a voice regarding any alleged unethical conduct or practices at UNISA.

Although the report is correct when it states that it will enhance ethics in the workplace, no mention is made that whistle-blowing should form part of corporate ethics. No ethical guidelines are provided to the whistle-blower at UNISA. This lack of ethical guidelines can expose the whistle-blower and UNISA as the service can be used in a vindictive manner. It should have been made clear that a whistle-blower will only be protected if he/she followed ethical guidelines and procedures when blowing the whistle on employee related crime. If these ethical guidelines are not followed disciplinary action will be instituted against the whistle-blower, and the whistle-blower will not receive protection under the PDA.

Statements 43 and 44 investigate the opinions and attitudes of UNISA staff on whether or not malicious whistle-blowing reports warrant disciplinary action.

Pie Chart 43: Statement 43: Malicious reports on crime in the workplace warrant disciplinary action.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 43: Statement 43: Malicious reports on crime in the workplace warrant disciplinary action.

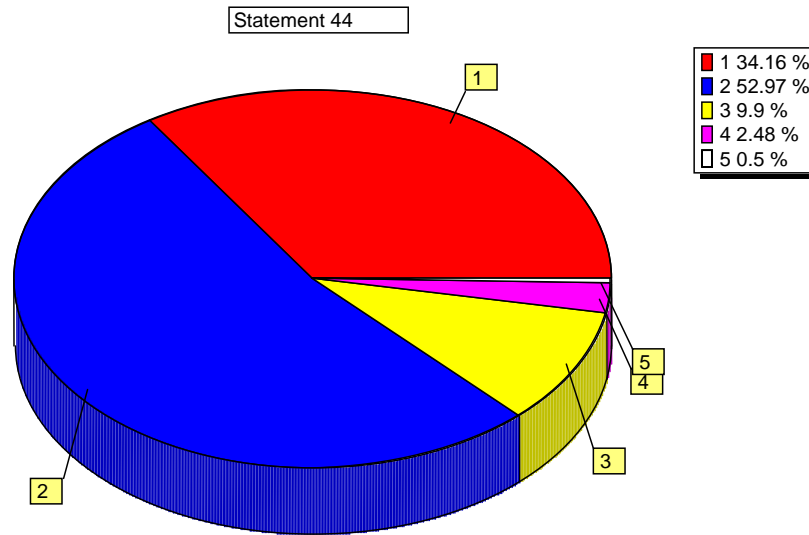
Value	N	%	Cum. %
1	69	34.16	34.16
2	104	51.49	85.64
3	23	11.39	97.03
4	5	2.48	99.50
5	1	0.50	100.00
TOTAL	202	100.00	

Missing or invalid cases: 52

Most respondents strongly agreed (34.16%) and agreed (51.49%) with the statement, 11.39% of the respondents did not know whether or not malicious

reports on crime in the workplace warrants disciplinary action, only 2.48% disagreed and strongly disagreed (0.50%) with the statement. 85.65% of the respondents are thus of the opinion that malicious reports on crime in the workplace warrants disciplinary action.

Pie Chart 44: Statement 44: Malicious reports on unethical conduct in the workplace warrant disciplinary action.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 44: Statement 44: Malicious reports on unethical conduct in the workplace warrant disciplinary action.

Value	N	%	Cum. %
1	69	34.16	34.16
2	107	52.97	87.13
3	20	9.90	97.03
4	5	2.48	99.50
5	1	0.50	100.00
TOTAL	202	100.00	

Missing or invalid cases: 52

Most respondents strongly agreed (34.16%) and agreed (52.97%) with the statement, 9.90% of the respondents did not know whether or not malicious reports on unethical conduct in the workplace warrants disciplinary action, only 2.48% disagreed and strongly disagreed 0.50% with the statement. 87.13% of the respondents are thus of the opinion that malicious reports on unethical conduct in the workplace warrants disciplinary action.

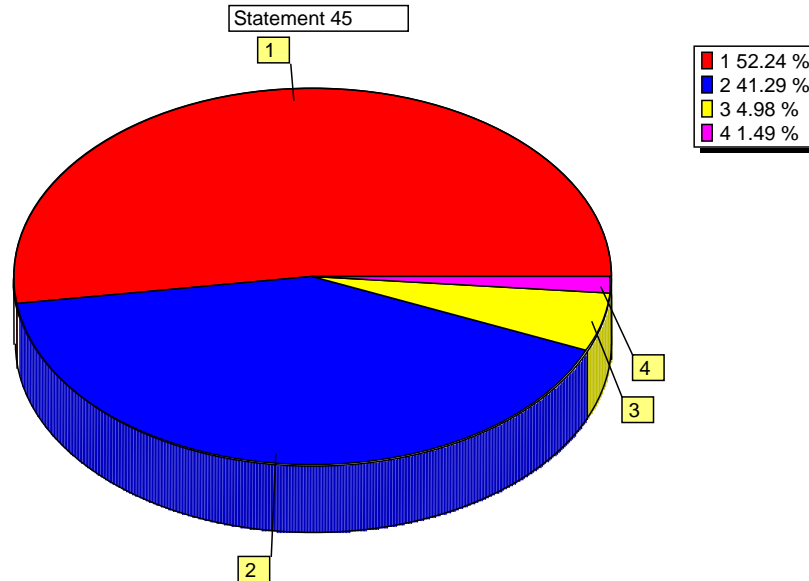
5. WHISTLE-BLOWING POLICY AND PROCEDURE

The Importance of Having a Whistle-Blowing Policy.

Although one may think that workers would tell you about malpractice or misconduct, in fact they may feel intimidated, or hang back from making a disclosure through misplaced loyalty. For various reasons workers with knowledge of malpractice often do not report it, or only report it after many years. A written policy statement from the trustees (board of directors, council) can make it clear that reports of malpractice are welcome and are, indeed, the duty of every employee (Vincent 2005).

Statements 45 and 46 test the attitude and opinion of UNISA staff on the issue of whether or not UNISA management must provide an approved whistle-blowing policy for the protection of whistle-blowers, and whether or not whistle-blowing will succeed at UNISA in the absence of such a policy.

Pie Chart 45: Statement 45: UNISA needs a management approved policy for the protection of whistle-blowers.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 45: Statement 45: UNISA needs a management approved policy for the protection of whistle-blowers.

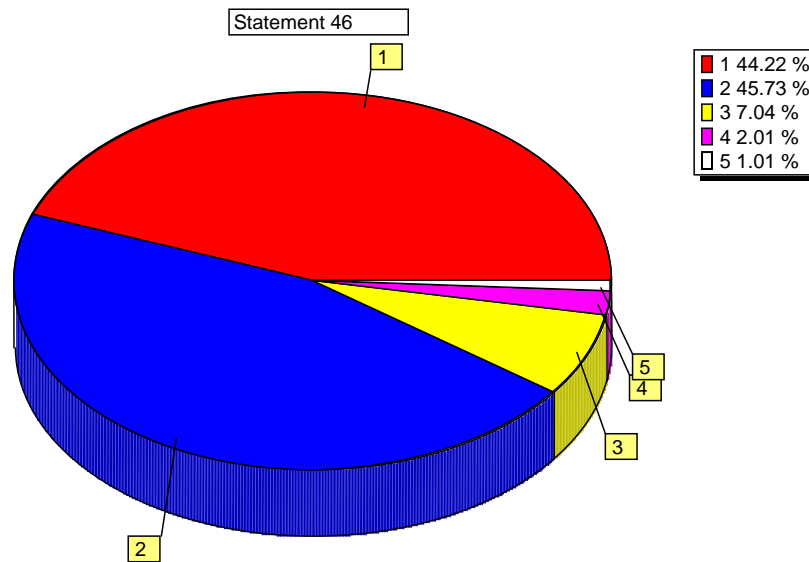
Value	N	%	Cum. %
1	105	52.24	52.24
2	83	41.29	93.53
3	10	4.98	98.51
4	3	1.49	100.00
TOTAL	201	100.00	

Missing or invalid cases: 53

Almost all the respondents strongly agreed (52.24%) and agreed (41.29%) with the statement, 4.98% of the respondents did not know whether or not UNISA needs a management approved policy for the protection of whistle-

blowers, only 1.49% of the respondents disagreed with the statement. Most of the respondents (93.53%) are thus of the opinion that UNISA needs a management approved policy for the protection of whistle-blowers.

Pie Chart 46: Statement 46: Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 46: Statement 46: Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Value	N	%	Cum. %
1	88	44.22	44.22
2	91	45.73	89.95
3	14	7.04	96.98
4	4	2.01	98.99
5	2	1.01	100.00
TOTAL	199	100.00	

Missing or invalid cases: 55

The majority of the respondents strongly agreed (44.22%) and agreed

(45.73%) with the statement, 7.04% of the respondents did not know whether or not whistle-blowing will succeed at UNISA without a management approved whistle-blowing policy, only 2.01% of the respondents disagreed and strongly disagreed (1.01%) with the statement. The majority of the respondents (89.95%) are thus of the opinion that whistle-blowing at UNISA will not succeed without a management approved whistle-blowing policy.

5.2 What is a Whistle-Blowing Policy?

Guidance on whistle-blowing will set out the organisation's policy in a clear way. It will also provide guidance to staff on what they should do if they feel they should report something. It is also helpful if the procedure clarifies the type of events that might trigger whistle-blowing and when it is appropriate to report an incident or situation. The document must make it clear that any malicious and unfounded reports will be considered for disciplinary action (Vincent 2005).

5.3 General Overview of Whistle-Blowing Policy and Procedures

Following the circulation of a model code of ethics for colleges in December 1997 in the UK, the Association of Colleges published a revised guidance note entitled, *Adopting a College Procedure on Whistle-Blowing* in June 1998. The introduction to this document recognises that: "*there is a balance to be struck between the right of the individual to speak freely on a range of matters and the right of a college or colleagues to protect themselves against false and malicious accusations*". It also emphasised that a whistle-blowing procedure is not meant to be another mechanism for employees to raise private grievances. While acknowledging that a model procedure would be to prescriptive, the document nevertheless offers good practice guidelines (Lewis, Ellis, Kyprianou & Homewood 2001:220).

5.3.1 Policy Checklist

According to Vinten (1999:156) employees will often be the first to see or suspect misconduct, which may be innocent or which may turn out to be a fraud on your organisation, a public danger, or some other serious malpractice.

Vinten (1999:156) states that the following policy checklist has been recommended by the Nolan committee in the UK:

Setting the context

Involve your employees and listen to their sense of right and wrong. Explain what fraud on the organisation is, its effect on their jobs and on your customers. Discuss other malpractice which may seriously damage the organisation. When serious malpractice is discovered, it should be dealt with openly. Employees cannot be expected to practice higher standards than those applied by management. If employees don't know that management will tackle the problem, they won't tell about it. Make it clear that the organisation is committed to tackle fraud and abuse, whether the perpetrators are inside or outside. Employees need to know that practices are unacceptable (e.g. as to hospitality gifts). If in doubt they should ask management if something is appropriate before and not after the event. Get staff unions to back and promote this approach.

Be open to concerns

It is never easy to report a concern, particularly one which may turn out to be fraud and corruption. Try to ensure that management is open to such concerns before they become part of a grievance and do not let management's lack of action itself become a grievance. Concerned employees should be ensured that they will be protected from reprisals. Everything must be done to respect their confidentiality. Aside from line

management, make sure employees have another route to raise a concern within the organisation. This should be to the chief executive, a non-executive director or a senior officer. Tell employees by posters, memo's or messages on their pay slips how they can contact that person in confidence. Remind them of relevant external routes if they do not have confidence to raise the concern internally, such as an external auditor, a regulatory body and that they can approach public concern at work for confidential advice.

Dealing with concerns

Remember there are two sides to every story. Respect and head legitimate employee concerns about their own safety or career. Emphasise to both management and staff that victimising employees or deterring them from raising a concern about malpractice is a disciplinary offence. Make it clear that abusing this process by raising unfounded allegations maliciously is a disciplinary matter. Offer to report back to the concerned employee about the outcome of the investigation and, where possible, on any action that is proposed.

5.4 Communicating the Policy

It is no good passing a policy and adopting a guidance document unless it is made known to all staff. It needs to be part of the induction process for new staff. For existing workers various means can be considered of communicating the message (Vincent 2005).

Some communication strategies that can be considered are:

- an open door policy (to explain whistle-blowing);
- team building sessions;

- communication champions and consultants;
- internal publications and newsletters;
- staff or team meetings;
- intranet, e-mail and voice mail;
- open sessions with employees;
- In-house television network;
- ensuring the use of easy to understand language; and
- interdepartmental communication (Robbins, Odendaal & Roodt 2003:230).

5.5 Current UNISA Whistle-Blowing Policy status

Since whistle-blowing was introduced at UNISA on 28 February 2002 and as of the date of this research (31 December 2006), management had still not approved the draft whistle-blowing policy. It will thus be impossible to evaluate the whistle-blowing policy against the policy checklist provided by the Nolan commission in the UK.

The UNISA Internal Audit Department draft whistle-blowing policy covers the following aspects:

- Purpose**

The draft policy provides guidelines on the procedure to be followed in raising concerns.

Applicability

The draft policy is applicable to all UNISA employees, registered and prospective students, stakeholders, those employed as service providers and applicants for work.

Policy Statement

According to the draft UNISA is committed to conducting its affairs in a responsible and transparent manner.

Hotline Contact Details

According to the draft if any party has a genuine concern and reasonably believes it to be true and for what ever reason is unable to raise it internally with any representative of the University, the party may disclose the information to the hotline by means of writing, e-mail, free fax or free call.

Anonymity

The draft policy states that although parties disclosing information are able to remain anonymous and while such is encouraged it should be remembered that since a party's identity is not disclosed it may be difficult to protect the identity of the party in the course of conducting any inquiry or formal investigation into the matter. If any disclosure is made in confidence under this policy, the identity of the party making such a disclosure will be kept confidential unless this is incompatible with a fair and proper investigation or unless there is an overriding reason for disclosure.

In the event where a matter cannot be resolved without revealing the party's identity, a discussion will be held with the party concerned on how to proceed in the circumstances.

Assistance with disclosure

The draft policy provides the number for the Open Democracy Advice Centre where a potential whistle-blower can get free legal advice, about how to raise a concern safely and properly within the University structures or with outside bodies such as regulators or the police.

Administrative Process

Under this section the draft policy gives a brief description on how complaints will be prioritised and handled.

5.6 Criticism of the UNISA draft whistle-blowing policy

In the draft policy no formal procedures to be followed are available, except for a disclosure made to the hotline. In order to be inline with other Universities, UNISA needs to formulate policy and procedure.

The University of Sussex (<http://www.sussex.ac.uk/secretariat/1-2-20.htm1> . Accessed on 4/04/2007) provides for example the following procedures;

- All allegations should be submitted to the Registrar & Secretary unless he/she is the subject of the allegation;
- Allegations about injustice or discrimination will be handled under the grievance procedure for staff or the student complaints procedure for students;
- Allegations of financial malpractice will be investigated by the Head of Internal Audit; and

- ❑ Other matters will be investigated by the Registrar and Secretary.

Contact addresses and numbers for individuals mentioned in the procedure are provided in the procedure.

The UNISA draft policy does not clarify exactly how the investigation of reports is going to be conducted. The University of California (www.policy.ucsb.edu/WhistleQandA.pdf. Accessed on 4/04/2007) states in their whistle-blowing policy who will be responsible for the investigation of disclosures, and clarify investigative responsibilities. The University of California's Internal Audit Department is responsible for investigations involving allegations of known or suspected misuse of University resources, including fraud, financial irregularities and the financial consequences of other matters under investigation. The University of California's campus police are responsible for investigations of known or suspected criminal acts within their jurisdiction. The roles, rights and responsibilities of whistle-blowers, investigation participants, subjects and investigators are clarified in the policy.

The University of California also provides a policy for the protection of whistle-blowers from retaliation and guidelines for reviewing retaliation complaints. The UNISA draft policy should focus much more on the protection of the whistle-blower, and should state clearly that malicious reports would be viewed as a disciplinary offence. This should also be stated in the corporate code of ethics, as well as ethical guidelines to be followed when a disclosure is made.

According to Mokgoro *et al* (2004:30) it is noted in an article on the PDA by Rabin-Naicker, that persons such as independent contractors are often in a good position to uncover and disclose irregular conduct in a private or public organisation, and the inclusive British approach to whistle-blowing thus seems logical. But our PDA offers such workers no protection at all. In this regard she says, and giving the growing number of these contractual relationships in both the private and public sectors, the objectives of the PDA appears to be

compromised.

By stating in the UNISA draft policy that the policy is applicable to all employees of UNISA, registered students and prospective students, stakeholders, those employed as service providers and applicants for work, would thus be incorrect, as only permanently employed UNISA staff will be entitled to protection in terms of the definition “employee” in the PDA.

6. CONCLUSION

It would appear that UNISA lacks the urgency to finalise and approve the whistle-blowing policy. To ensure that UNISA is responsible and transparent in dealing with employee related crime and unethical practices, the whistle-blowing policy has to be updated and approved by management. Without management approval whistle-blowing at UNISA will not be successful. UNISA furthermore has to provide ethical guidelines and procedures for employees who wish to blow the whistle internally, through normal procedures instead of through the hotline.

CHAPTER FIVE

WHISTLE-BLOWING AND THE INTERNAL AUDIT FUNCTION

1. INTRODUCTION

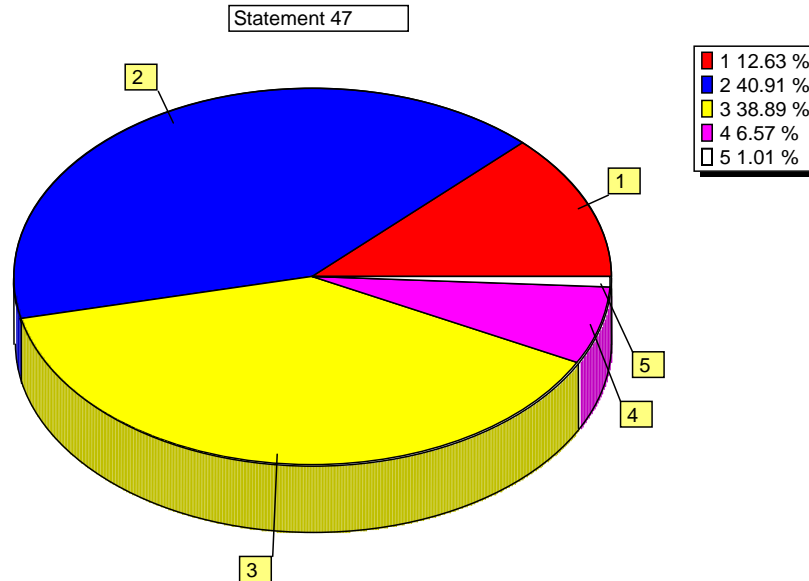
Since the introduction of the PDA there exist a legislative duty on corporate organisations to introduce mechanisms in the workplace, where employees can make disclosures on employee/employer related crime and unethical conduct without the fear of victimisation or reprisal. The King Report on Corporate Governance also recommended whistle-blowing. UNISA responded by introducing a whistle-blowers line, and the whistle-blower management function was introduced as an Internal Audit management function. This new function placed an investigative responsibility on auditors, and put pressure on management for the independence of the function, as it moved away from a traditional “guard dog” function to a “bloodhound” function.

2. THE ROLE OF INTERNAL AUDIT

Figg (2000:34) states that in most large organisations, the internal audit function enters the whistle-blowing equation once an allegation has been made and an investigation is required.

Statement 47 tests the level of awareness of UNISA staff that Internal Audit is responsible for implementing a whistle-blowing compliance program at UNISA.

Pie Chart 47: Statement 47: Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 47: Statement 47: Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Value	N	%	Cum. %
1	25	12.63	12.63
2	81	40.91	53.54
3	77	38.89	92.42
4	13	6.57	98.99
5	2	1.01	100.00
TOTAL	198	100.00	

Missing or invalid cases: 56

Most respondents strongly agreed (12.63%) and agreed (40.91%) with the statement, 38.89% of the respondents did not know whether or not the Department of Internal Audit is responsible for implementing a whistle-blowing

compliance program at UNISA, only 6.57% of the respondents disagreed and strongly disagreed (1.01%) with the statement. 53.54% of the UNISA respondents knew that the Department of Internal Audit is responsible for implementing a whistle-blowing compliance program, it is however a concern that 46.47% of the respondents were not knowledgeable about the fact that it is an Internal Audit responsibility to implement a whistle-blowing compliance program. This is a clear indication that a large percentage of UNISA staff are not knowledgeable about the role Internal Audit is playing with regard to the whistle-blowing function at UNISA.

It is an Internal Audit responsibility to implement a whistle-blowing compliance program. According to Figg (2000:37) whistle-blowing experts stress the importance of implementing and maintaining a rock solid compliance program, a mechanism that helps employees to recognise that their organisation is committed to high ethical standards. An effective corporate compliance program is the best means for discouraging whistle-blowers from seeking outside remedies. It is an Internal Audit responsibility to conduct reviews of their organisations' code of conduct, relevant employee training and orientation, and processes for reporting misconduct.

According to Figg (2000:37) Garvey ranks "core values that echo from the chairman all the way down the organisation" as one of the first lines of defence against the types of fraud and abuse that might manifest themselves as whistle-blowing complaints. He regards the internal audit function as the second most important component. According to Garvey, one of Internal Audits responsibilities should be to perform examinations to confirm that staff is following both the code of conduct and internal control processes.

Figg (2000:37) is of the opinion that Internal Audit needs to know if people are reporting misconduct to the hotline, and how the complaints are being handled. Internal Audit needs to know how many issues are being reported and the disposition of these cases. A pro-active Internal Audit program should play an integral role in ensuring that the organisation has an ethical corporate

culture.

Harbord (1993:28) states that the role of the internal auditor as a whistle-blower is not an easy one. In many smaller concerns internal auditors must feel that they are completely and utterly under the control of the person or people on whom they would wish to blow the whistle. Internal Auditors is the eyes and ears of the Audit Committee and Top Management.

3. STATUS OF INTERNAL AUDITING AND WHISTLE-BLOWING

According to Read and Rama (2003:355) the complainants may be hesitant to blow the whistle if the recipient is not viewed as having support at the highest levels of an organisation. The recipient of the complaint must be viewed by the whistle-blower as someone with authority. In the context of internal auditing, such authority is demonstrated when internal auditors are free to perform their audits, and to discuss their findings and corrective solutions with the audit committee without interference from anyone in the organisation. The objectivity of the internal audit function is enhanced when the chief internal auditor does not have to worry about dismissal because of actions he/she took intending to assert his/her independence. This level of freedom requires that the audit committee be involved in any decision to dismiss the chief internal auditor, and provide private access to the chief internal auditor.

This lead to the formulation of the following research question in a study conducted by Read and Rama (2003:355):

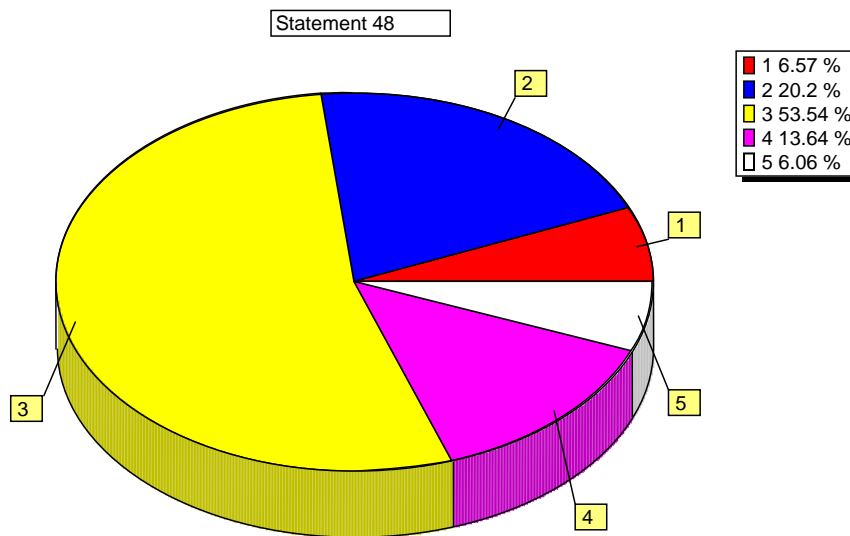
“Is the status of internal auditing within the organisation associated with receipt of whistle-blowing complaints by internal auditing?”

The Read and Rama research results pointed out that in companies where the chief internal auditor had high organisational status, 86 percent of the respondents had received whistle-blowing complaints from employees. The

corresponding proportion reported by respondents with medium and low organisational status was 68 % and 55 % respectively.

Statement 48 investigates the opinion and attitude of UNISA staff on whether they perceive the Department of Internal Audit as having enough authority to deal with whistle-blowing reports received.

Pie Chart 48: Statement 48: Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 48: Statement 48: Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Value	N	%	Cum. %
1	13	6.57	6.57
2	40	20.20	26.77
3	106	53.54	80.30
4	27	13.64	93.94
5	12	6.06	100.00
TOTAL	198	100.00	

Missing or invalid cases: 56

6.57% of the respondents strongly agreed and agreed (20.20%) with the statement. Most of the respondents did not know (53.54%) whether or not the Internal Audit Department has enough authority to deal with whistle-blowing reports received. 13.64% of the respondents disagreed and strongly disagreed (6.06%) with the statement. The high percentage of uncertainty (53.54%) and the fact that 19.7% of the respondents were of the opinion that the Internal Audit Department has not enough authority to deal with whistle-blowing reports received is of a great concern as it is a clear indication that the respondents did not view the Internal Audit Department as a Department with a high organisational status at UNISA. This is a concern as the research conducted by Read and Rama (2003:355) as discussed earlier pointed out that in companies where the chief internal auditor had high organisational status; 86 percent of the respondents had received whistle-blowing complaints from employees. The corresponding proportion reported by respondents with medium and low organisational status was 68 % and 55 % respectively.

The King Report on Corporate Governance for South-Africa recommends under section 3, Internal Audit, Chapter 1, status of Internal Audit that “The appointment or dismissal of the head of internal audit should be with the concurrence of the audit committee”. It thus makes sense to place the whistle-blower function with the Internal Audit department, due to reprisals and intimidation that can occur as a result of disclosures made in terms of the PDA.

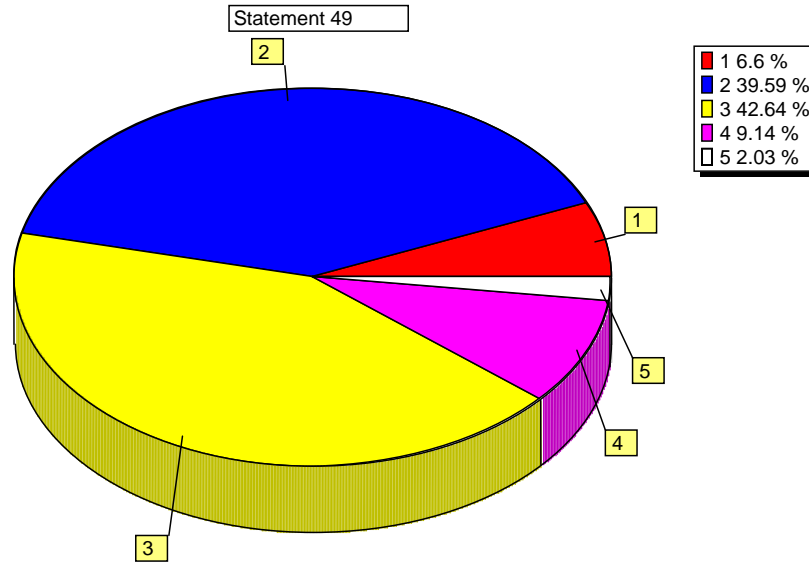
According to Boucher (2002:3) the King Report makes perfect sense and that this clause in the King Report is purely there to protect the head of internal audit and hence the internal audit function’s independence, against the very real threat of intimidation and reprisals as embodied in the PDA. An example was on Carte Blanche (M-Net - Whistle-blowing TV Programme - 17 October 2004) when Andre du Toit, a chartered accountant blew the whistle on Beige after discovering fraudulent activities. One of the ironies of the King Report is

that Professor Len Konar, who had been part of the King Commission on Corporate Governance was implicated in the Beige collapse, for trying to cover up fraud. As auditors are the most likely whistle-blowers in any organisation the PDA is very important to protect them from reprisal, and the independence of the function should be ensured by the organisation and the audit committee.

According to Read and Rama (2003:355) Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control or prevention. An internal channel for communicating wrongdoing is likely to be more effective than an external channel, because the organisation and its management will likely view the external source as a violation of confidentiality and less constructive.

Statement 49 tests the statement made by Read and Rama (2003:355) that Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Pie Chart 49: Statement 49: Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 49: Statement 49: Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Value	N	%	Cum. %
1	13	6.60	6.60
2	78	39.59	46.19
3	84	42.64	88.83
4	18	9.14	97.97
5	4	2.03	100.00
TOTAL	197	100.00	

Missing or invalid cases: 57

6.60% of the respondents strongly agreed and agreed (39.59%) with the statement, 42.64% did not know whether or not Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention,

9.14% of the respondents disagreed and strongly disagreed (2.03%) with the statement. 46.19% of the respondents felt that Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention, the large percentage of respondents who did not know (42.64%) and who disagreed (11.17%) with statement 49 can be as a result of the perception that Internal Audit lack organisational status at UNISA as determined by the responses from statement 48.

4. DETECTING AND REPORTING ILLEGAL ACTS

According to Johnson, Byington, Johnston and Hale (1993:10) as an integral part of a company's managerial control system, internal auditors are concerned with acts that violate company policy, that have negative legal consequence, or that are perceived to be unethical or immoral. Disclosing information about the questionable acts of another company member, referred to as whistle-blowing, can be classified as either internal or external. External whistle-blowing involves communicating with someone outside the organisation. Internal whistle-blowing occurs within an organisation.

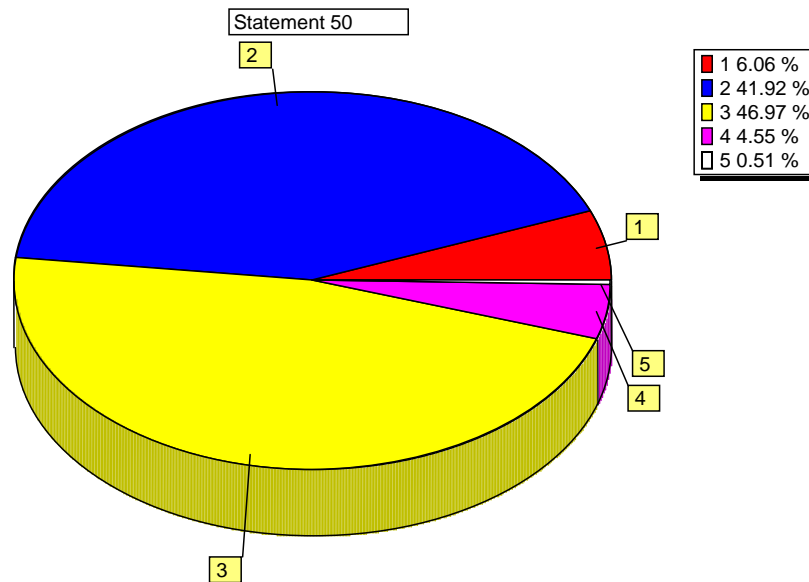
According to Johnson *et al* (1993:10) a survey of 215 internal auditors was conducted to obtain data on auditors' perceptions regarding:

- company policy regarding the detection and disclosure of questionable acts;
- reporting level for initial discovery and follow up action regarding such acts;
- company action regarding various types of acts; and
- ramifications of reporting on the internal auditor.

While few internal auditors felt that internal whistle-blowing would have a negative impact on their working environment, external whistle-blowing was perceived to result in negative consequences.

Statement 50 tests the attitude and opinion of UNISA staff on the statement made by Johnson *et al* (1993:10) that internal auditors are concerned with acts that violate company policy.

Pie Chart 50: Statement 50: Unisa's Internal Auditors are concerned with acts that violate company policy.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 50: Statement 50: Unisa's Internal Auditors are concerned with acts that violate company policy.

Value	N	%	Cum. %
1	12	6.06	6.06
2	83	41.92	47.98
3	93	46.97	94.95
4	9	4.55	99.49
5	1	0.51	100.00
TOTAL	198	100.00	

Missing or invalid cases: 56

6.06% of the respondents strongly agreed and agreed (41.92%) with the statement, 46.97% of the respondents did not know whether or not Internal Auditors are concerned with acts that violate company policy, only 4.55% of the respondents disagreed and strongly disagreed (0.51%) with the statement. 47.98% of the respondents knew that Internal Auditors are concerned with acts that violate company policy, it is a concern that 52.03% of the respondents did not know or disagreed that Internal Audit are concerned with acts that violate company policy. This is an indication that a large percentage of UNISA staff is not knowledgeable as to the functions and responsibilities of the Internal Audit Department.

According to Vinten (1992:26) it is impossible to assess the extent of whistle-blowing, but there is undoubtedly more of the internal than the external variety of whistle-blowing. Sometimes custom and practice will be more important than written procedures, as when there is a right of access to the audit committee on matter of financial concern. External whistle-blowing entails going outside the organisation completely, and it is this type of whistle-blowing that is guaranteed to cause internal turmoil and dismissal. There should be more help and guidance on such issues from the various professional bodies. In the case of an organisation that is acting against the public interest and the internal auditor is in trouble for whistle-blowing, the professional bodies should offer support to the whistle-blower. In addition, organisations that have a deliberately ineffective internal audit department should be announced by the

professional bodies for the sham they are.

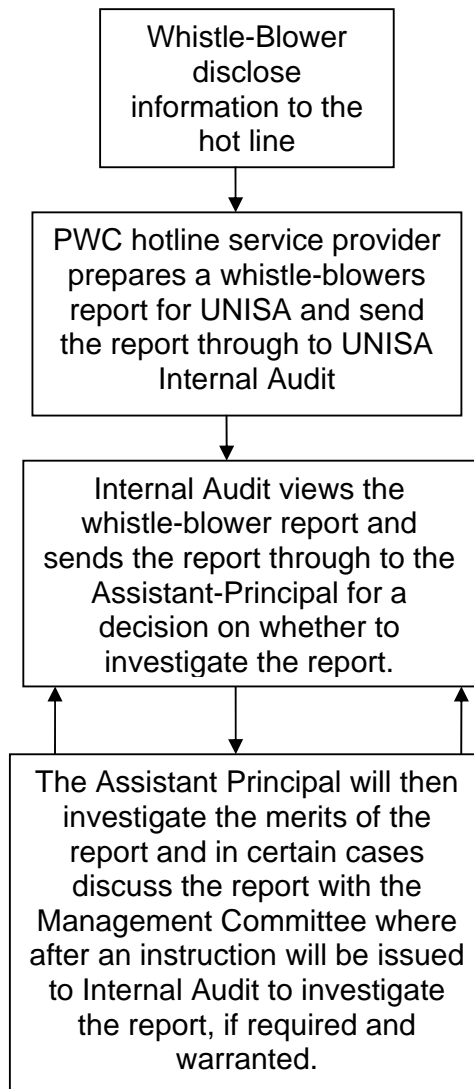
According to Pearson, Gregson and Wendell (1998:9, 11) engaging in whistle-blowing is one of the most difficult ethical considerations that one may make during one's life. Those who are educated in the accounting profession are more likely than most individuals to need to consider the whistle-blowing option, particularly for internal whistle-blowing.

The UNISA Audit Committee and Risk Management Forum is ideally positioned to support Internal Audit to detect and report illegal acts reported to them *via* a whistle-blowers report.

5. HOW DOES UNISA DEAL WITH INFORMATION RECEIVED FROM A WHISTLE-BLOWER?

The only procedure in place for a disclosure is to disclose directly to the whistle-blowers hotline. The Head of Internal Audit and the Manager Special Investigations are the contact persons between the service provider and UNISA. All written call reports received from the service provider are forwarded and discussed with the Assistant Principal. The Assistant Principal in consultation with the management committee, depending on the nature of the information, will decide what further actions/investigations should be done and by whom. In the event of allegations being made against senior management or council members or if these individuals are implicated in any report received, these instances would be referred to the next level of authority higher than the implicated party.

5.1 FLOW CHART OF A TYPICAL UNISA WHISTLE-BLOWER REPORT MADE TO THE HOTLINE



6. CORPORATE MANDATE TO INVESTIGATE WHISTLE-BLOWER REPORTS

According to Van Rooyen (2004:2) in recent years the ability of the state to conduct criminal investigations had declined, leading to an increase in the number of private investigators and corporate forensic investigators. The High Court has in fact expressed its acceptance of the fact that private and corporate investigations occur.

According to Lambrechts and Prinsloo (1999:22), in *S v Botha and Others* 1995 (2) SACR 598 (WLD) the High Court in Johannesburg was confronted with the question whether the investigation of crime was the sole prerogative of the SAPS. The facts of the matter were that Botha and his two co-accused were standing trial on criminal charges relating to the Eskom Pension and Provident Fund. From the evidence it appeared that the greater part of the investigation was carried out by ESKOM's own security investigation service. It further appeared that expert witnesses were instructed and paid for by ESKOM and that ESKOM's external auditors were also involved in the investigation. Although the case was registered with the police, ESKOM's investigation service and not the police investigated the alleged crime. The defence applied for one of the three accused's discharge. It was contended on his behalf that section 215 of the interim Constitution (1993) provided that the SAPS was entrusted with the task of investigating crimes and alleged crimes, and that no other instance possessed this authority. It was argued that as the greater part of the investigation *in casu* had been carried out by ESKOM the accused's rights to a fair trial, in terms of section 25(3) of the interim Constitution had been breached. After analysing the facts the court held that:

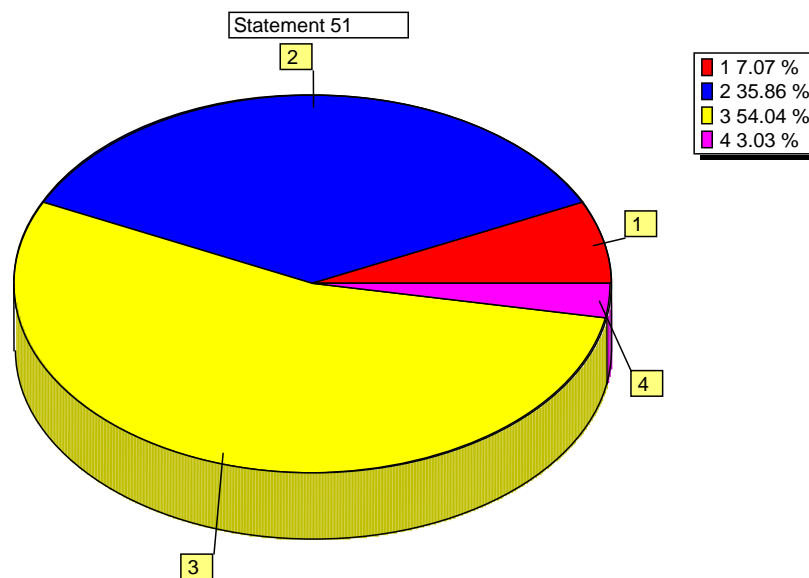
- ESKOM was entitled to cooperate with the SAPS in the investigation of this case;
- the conduct by ESKOM's internal investigation service, by participating in the investigation, did not prejudice the accused;

- the evidence for the prosecution was not contaminated by the investigation process;
- no irregularities were committed; and
- the accused's right to a fair trial in terms of section 25(3) of the interim Constitution was not breached.

According to Van Rooyen (2004:118) information received through the whistle-blowers line is raw data, be it accurate or relevant or not. The data needs to be analysed to produce intelligence, which is an assessment of the situation. Information received through the whistle-blowers line is called human intelligence. Information received through the whistle-blowers line needs to be assessed on the legality ethics, motives and reliability of the information.

Statement 51 investigates the awareness of UNISA staff that the Department of Internal Audit at UNISA is investigating whistle-blower reports received via the whistle-blowers line.

Pie Chart 51: Statement 51: Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 51: Statement 51: Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Value	N	%	Cum. %
1	14	7.07	7.07
2	71	35.86	42.93
3	107	54.04	96.97
4	6	3.03	100.00
TOTAL	198	100.00	

Missing or invalid cases: 56

7.07% of the respondents strongly agreed and agreed (35.86%) with the statement, most respondents did not know (54.04%) that the Internal Auditors at UNISA have a corporate mandate to investigate whistle-blower reports, only 3.03% of the respondents disagreed with the statement. It is of great concern that 54.04% of the respondents did not know, and 3.03% of the respondents disagreed that it is an internal audit function to investigate whistle-blower reports, especially since the whistle-blowing function at UNISA was introduced on 28 February 2002 already. If UNISA staff does not know that complaints are being investigated they will not report crime and unethical conduct.

7. UNISA WHISTLE-BLOWING INVESTIGATION FUNCTION

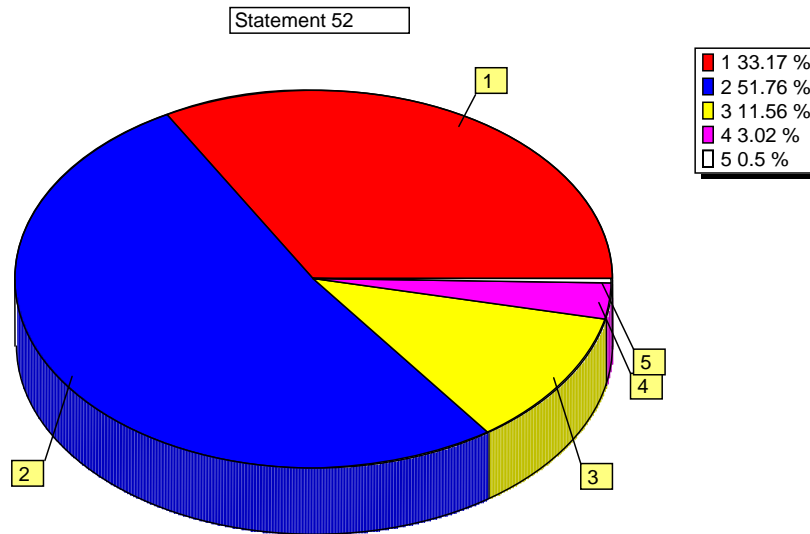
Currently the UNISA Department of Internal Audit are employing three employees to deal with *inter alia* whistle-blowing investigations. Two of the employees are qualified internal auditors and one employee is in possession of a law degree. As the investigation of crime is not in the curriculum of either the law or internal audit disciplines a study was undertaken by Abrie (2004:50) to determine the effectiveness of the whistle-blower investigation function at UNISA. This study was undertaken before the merger of UNISA,

VISTA/VUDEC and TSA, and only internal auditors of the old UNISA was thus included in the sample who conducted whistle-blowing investigations in the past. The results of the study indicated that 80% of the auditors had between 0-2 years investigative experience. 80% of the respondents don't have any formal investigative qualifications; the highest investigative qualification was a Certificate in Fraud Examination obtained from the University of Pretoria. All of the respondents indicated that there is a need to integrate a specialised investigation function with the current Internal Audit function.

According to Abrie (2004:57) the Internal Audit analysis points out that there is a lack of investigative skills and experience at Internal Audit, and that there is a need for integration between the audit function and a policing investigative function. This will ensure maximum investigative results, with regard to whistle-blower reports received at UNISA.

Statements 52 – 55 investigate the opinion and attitude of UNISA staff on whether there is a need to communicate whistle-blowing statistics and investigative results to the UNISA broader community, whether the Internal Audit Department must investigate criminal and unethical acts at UNISA, as well as the general faith of UNISA staff in the investigative ability of the Internal Audit function.

Pie Chart 52: Statement 52: There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

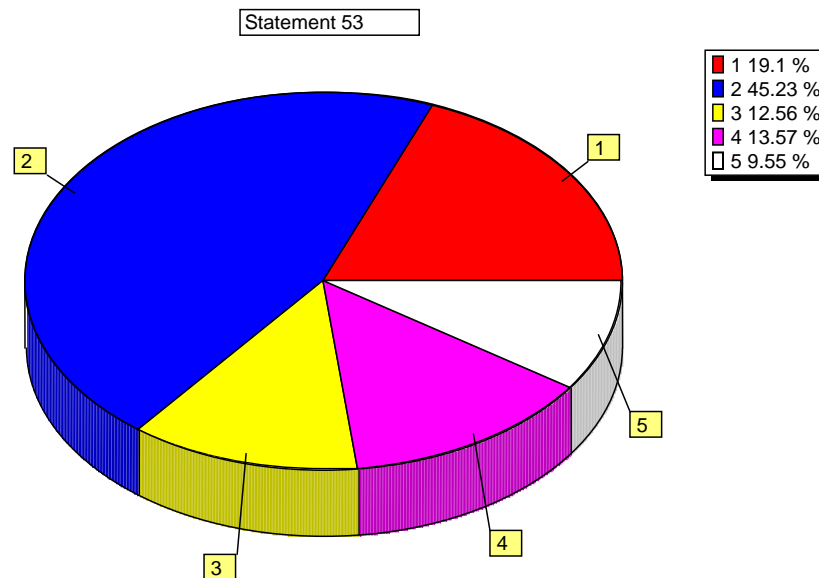
Frequency Table 52: Statement 52: There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Value	N	%	Cum. %
1	66	33.17	33.17
2	103	51.76	84.92
3	23	11.56	96.48
4	6	3.02	99.50
5	1	0.50	100.00
TOTAL	199	100.00	

Missing or invalid cases: 55

Most respondents strongly agreed (33.17%) and agreed (51.76%) with the statement, 11.56% of the respondents did not know whether there is a need to communicate whistle-blowing statistics and investigative results to the UNISA broader community, only 3.02% of the respondents disagreed and strongly disagreed (0.50%) with the statement. (84.92%) of the respondents are thus of the opinion that there is a need to communicate whistle-blowing statistics and investigative results to the UNISA broader community. Communication between the Internal Audit Department and the UNISA broader community will definitely raise the level of awareness with regard to whistle-blowing at UNISA and will assist to create a whistle-blowing culture at UNISA.

Pie Chart 53: Statement 53: Internal Audit must investigate criminal acts at UNISA.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

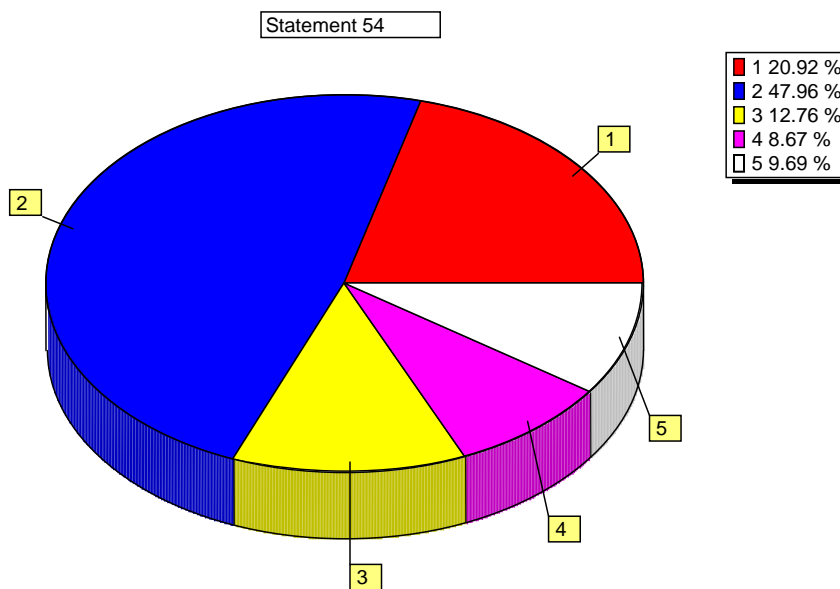
Frequency Table 53: Statement 53: Internal Audit must investigate criminal acts at UNISA.

Value	N	%	Cum. %
1	38	19.10	19.10
2	90	45.23	64.32
3	25	12.56	76.88
4	27	13.57	90.45
5	19	9.55	100.00
TOTAL	199	100.00	

Missing or invalid cases: 55

Most respondents strongly agreed (19.10%) and agreed (45.23%) with the statement, 12.56% of the respondents did not know whether or not Internal Audit must investigate criminal acts at UNISA, only 13.57% of the respondents disagreed and strongly disagreed (9.55%) with the statement. 64.32% of the respondents are thus of the opinion that Internal Audit must investigate criminal acts at UNISA.

Pie Chart 54: Statement 54: Internal Audit must investigate unethical acts at UNISA



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

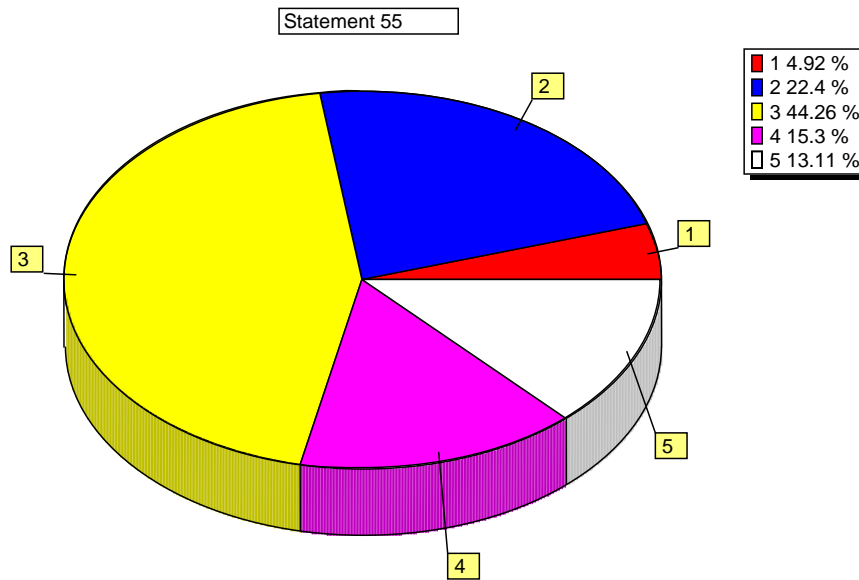
Frequency Table 54: Statement 54: Internal Audit must investigate unethical acts at UNISA

Value	N	%	Cum. %
1	41	20.92	20.92
2	94	47.96	68.88
3	25	12.76	81.63
4	17	8.67	90.31
5	19	9.69	100.00
TOTAL	198	100.00	

Missing or invalid cases: 58

Most respondents strongly agreed (20.92%) and agreed (47.96%) with the statement, 12.76% of the respondents did not know whether or not Internal Audit must investigate unethical conduct at UNISA, only 8.67% of the respondents disagreed and strongly disagreed (9.69%) with the statement. 68.88% of the respondents are thus of the opinion that Internal Audit must investigate unethical acts at UNISA.

Pie Chart 55: Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.



1. Strongly Agree
2. Agree
3. Do not know
4. Disagree
5. Strongly Disagree

Frequency Table 55: Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.

Value	N	%	Cum. %
1	9	4.92	4.92
2	41	22.40	27.32
3	81	44.26	71.58
4	28	15.30	86.89
5	24	13.11	100.00
TOTAL	183	100.00	

Missing or invalid cases: 71

4.92% of the respondents strongly agreed and agreed (22.40%) with the statement, most respondents did not know (44.26%) whether or not they have

faith in the investigative ability of the Internal Audit function, 15.30% of the respondents disagreed and strongly disagreed (13.11%) with the statement. It is a concern that only 27.32% of the respondents have faith in the investigative ability of Internal Audit. This low percentage of faith can be as a result of the lack of communication between the Internal Audit Department and the broader UNISA community.

8. DISCIPLINES NEEDED TO INVESTIGATE WHISTLE-BLOWING DISCLOSURES

It is necessary to identify the three role players in the whistle-blowing investigative process:

8.1 Internal Auditor

According to Alexander, Bosch and Van Rooyen (2004:160) both the internal audit function and the security function are directed at exercising a necessary degree of control over activities in the organisation. In the tracker scenario, the auditor's primary concern is fraud, and the emphasis of the audit programme is on fraud detection. Transactions done are subjected to detailed tests, and every transgression is sniffed out and investigated. Internal auditors are not "bloodhounds" but "watchdogs". Their responsibility is to advise management and the corporate investigator on appropriate fraud prevention measures. Internal auditors expect corporate investigators to have professional knowledge and skills and to conduct themselves accordingly. The internal auditor's emphasis is on prevention, but where there is reasonable suspicion, the internal auditor must utilise detection procedures involving other necessary disciplines.

According to the UNISA Centre for Accounting Studies the forensic auditor should have certain skills and knowledge that other auditors would not necessarily have. The majority of the skills and knowledge required to be a

good auditor can only be acquired through experience and trial and error.

8.2 Corporate Investigator

According to Alexander *et al* (2004:12) the main functions of an investigator are to:

- prevent, detect and investigate crime and irregular conduct;
- gather crime-related information and intelligence, and evaluate the data;
- establish causes of crime and recommend solutions;
- identify crime risks and unethical behavioural trends;
- prepare case dockets;
- present evidence in a court or at a disciplinary hearing;
- compile investigative reports to management, with recommendations;
- enable the recovery of financial losses (tracing and recovery of stolen property);
- conduct administrative functions for managing and maintaining an investigative unit; and
- create and maintain healthy relationships with internal and external crime information networks.

According to the UNISA Centre for Accounting Studies the forensic investigator forms part of the forensic audit team. The team consist of the forensic auditor, forensic investigator and the legal specialist. Forensic investigators are typically former members of the SAPS or other investigative agencies. The investigator brings investigative skills to the team. He or she will typically conduct the interviews, take down the witness statements, gather documentary and physical evidence, keep the investigation diary updated and compile the case docket and/or working papers. Most of the physical field work is conducted by the forensic investigator. They will also conduct background searches and checks, do tracing of persons, compile warrants and subpoenas etc.

8.3 The Legal Specialist

According to the UNISA Centre for Accounting Studies the law pertaining to economic crime and the legislation thereof is becoming increasingly complex. Legislation pertaining to organised crime, computer crime, money laundering, corruption and many other issues are refined and expanded continuously. It is the role of the legal specialist to ensure that the team function within the parameters of the law and to ensure that the fundamental rights remain protected. The complexity of the criminal and civil processes contains many pitfalls that the legal expert must be aware of. It is the role of the legal specialist to ensure that the case is prepared within the parameters of the law and that evidence is obtained in a manner that will not render it inadmissible in a court of law. The legal specialist should be accessible to all the other team members for any assistance they may require. The legal specialist should review all working papers and other documents in order to ensure that it complies with legal requirements. The legal specialist is the watchdog of the team that has to ensure total compliance by the team to all the relevant rules, regulations, legislation, ethical boundaries etc.

9. CONCLUSION

It is clear that a specialised corporate investigative function needs to be integrated with the internal audit function. This will *inter alia* ensure the proper investigation of whistle-blower reports. The function needs to be integrated at the Internal Audit Department due to the independence of the function, and the very real threat of reprisals as a result of disclosures made in line with the PDA. Currently the Internal Audit Department have forensic auditing and legal skills but lack investigative skills and experience.

CHAPTER SIX

FINDINGS AND RECOMMENDATIONS

1. INTRODUCTION

Whistle-blowing is a valuable crime intelligence mechanism that can provide an organisation with early warning signals on crime and unethical conduct in the workplace. Without proper internal controls and physical security measures employee crime and unethical conduct will flourish and remain a reality in any organisation.

This research was conducted to establish what is needed at UNISA to ensure that whistle-blowing is managed to its fullest potential to the benefit of UNISA as a whole. The research findings will assist the Department of Internal Audit to create a whistle-blowing supportive culture and environment, which will ultimately ensure that UNISA staff report crime and unethical conduct in a whistle-blowing supportive environment.

2. FINDINGS

2.1. FINDINGS RELATING TO THE HYPOTHESES

The findings of this research relate to the hypotheses formulated, the methodological techniques utilised, empirical research and questions asked to respondents.

Hypothesis 1

Whistle-Blowing deters employee related crime and unethical conduct in

the workplace.

Proven:

Statement 14 – Most respondents strongly agreed (21.52%) and agreed (39.46%) that whistle-blowing deters employee related crime in the workplace, 23.32% of the respondents did not know whether or not whistle-blowing will act as a crime deterrent in the workplace, only 13.9% of the respondents disagreed and strongly disagreed (1.79%) with statement 14 and felt that whistle-blowing will not deter employee related crime in the workplace.

Statement 15 – Most respondents strongly agreed (19.2%) and agreed (36.61%) that whistle-blowing deters unethical conduct in the workplace, 25.89% of the respondents did not know whether or not whistle-blowing will deter unethical conduct in the workplace, only 16.52% of the respondents disagreed and 1.79% strongly disagreed with statement 15 and felt that whistle-blowing will not deter unethical conduct in the workplace.

Hypothesis 2

UNISA staff is not knowledgeable about the existence of the Protected Disclosures Act.

Proven:

Statement 25 – Only 8.8% of the UNISA respondents strongly agreed, and agreed (37.5%) that UNISA provides the whistle-blowers line to comply with the Protected Disclosures Act. 50.93% of UNISA staff did not know whether or not UNISA provides the whistle-blowers line to comply with the

Protected Disclosures Act, and 2.78% disagreed with the statement that UNISA provides the whistle-blowers line to comply with the Protected Disclosures Act. This means that 53.71% (Did Not Know or Disagreed with Statement 25) of the respondents are not knowledgeable about the existence of the Protected Disclosures Act.

Hypothesis 3

Whistle-blowing should form part of a corporate culture and ethics at UNISA.

Proven:

Statement 42 – 24.39% of UNISA staff strongly agreed and agreed (59.02%) that whistle-blowing should form part of a corporate culture and ethics. 9.27% of the respondents did not know whether or not whistle-blowing should form part of a corporate culture and ethics. Only 5.85% of UNISA staff disagreed and strongly disagreed 1.46% with the statement that whistle-blowing should form part of a corporate culture and ethics. Currently there does not exist a code of ethics that facilitate whistle-blowing at UNISA.

Hypothesis 4

A whistle-blowing mechanism gives UNISA employees the right to question their employer's legal and ethical duties.

Proven:

Statement 33 – Most respondents strongly agreed (13.62%) and agreed (47.89%) that a whistle-blowing mechanism gives employees the right to

question their employers legal duties, 25.82% of the respondents did not know whether or not whistle-blowing gives employees the right to question their employer's legal duties, only 9.86% of the respondents disagreed and strongly disagreed (2.82%) with statement 33 and felt that a whistle-blowing mechanism does not give employees the right to question their employer's legal duties.

Statement 34 – Most respondents strongly agreed (13.27%) and agreed (54.03%) that a whistle-blowing mechanism gives employees the right to question their employers ethical duties, 22.75% of the respondents did not know whether or not whistle-blowing gives employees the right to question their employer's ethical duties, only 6.64% of the respondents disagreed and strongly disagreed (3.32%) with statement 34 and felt that a whistle-blowing mechanism does not give employees the right to question their employer's ethical duties.

Hypothesis 5

UNISA needs a management approved whistle-blowing policy for the protection of whistle-blowers.

Proven:

Statement 45 – Almost all the respondents strongly agreed (52.24%) and agreed (41.29%) that UNISA needs a management approved policy for the protection of whistle-blowers, 4.98% of the respondents did not know whether or not UNISA needs a management approved policy for the protection of whistle-blowers, only 1.49% of the respondents disagreed with statement 45 and felt that UNISA does not need a management approved whistle-blowing policy for the protection of whistle-blowers.

Hypothesis 6

Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Proven:

Statement 46 – The majority of the respondents strongly agreed (44.22%) and agreed (45.73%) with statement 46 and felt that without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed, 7.04% did not know whether or not whistle-blowing will succeed at UNISA without a management approved whistle-blowing policy, only 2.01% of the respondents disagreed and strongly disagreed (1.01%) with statement 46.

Hypothesis 7

UNISA staff does not know that the UNISA Internal Audit Department is responsible for implementing a whistle-blowing compliance program.

Not Proven:

Most respondents strongly agreed (12.63%) and agreed (40.91%) with statement 47 that UNISA's Department of Internal Audit is responsible for implementing a whistle-blowing compliance program, 38.89% of the respondents did not know whether or not the Department of Internal Audit is responsible for implementing a whistle-blowing compliance program at UNISA, only 6.57% of the respondents disagreed and strongly disagreed (1.01%) with the statement.

2.2. FINDINGS RELATING TO THE METHODOLOGY

The researcher used the questionnaire as an appropriate survey technique to solicit the opinions and attitudes of the respondents on the issue of whistle-blowing at UNISA. The contents and expectations of the questionnaire were well understood by the respondents. The response rate was 36.28%. Kim Sheehan of the School of Journalism and Communication, University of Oregon analysed response rates to e-mail surveys undertaken since 1986. According to Sheehan (2001:7) the number of studies that use e-mail to collect data has been increasing over the past fifteen years, the average response rates to the surveys appears to be decreasing. On average 31 studies report a mean response rate of 36.83%. The 1995/6 period showed seven studies using e-mail surveys with an average response rate of about 46%. The 1998/9 period, in contrast, showed thirteen studies using e-mail surveys with an average response rate of about 31%.

In the study conducted 700 questionnaires were sent out via e-mail to permanently employed UNISA staff members, 254 questionnaires were returned electronically. This constitutes a return rate percentage of 36.28%. This return rate is consistent with the findings of Kim Sheehan with regard to e-mail survey response rates.

The respondents were categorised into biographical variables of year's service, employment capacity, home language, gender and level of education. These variables were chosen because the researcher wanted to compare the view of each biographical variable with each statement made in the questionnaire.

Statements that are important because they measure exactly what the researcher wanted to prove in the hypotheses were:

- Whistle-Blowing: A Corporate Perspective - Statements 14 and 15.
- Whistle-Blowing: A Legislative Perspective – Statement 25.
- Whistle-Blowing: Ethics, Policy and Procedure – Statements 33, 34, 42, 45 and 46.
- Whistle-Blowing and the Internal Audit Function – Statement 47.

Cross tabulations and Chi-square tests were conducted on each biographical variable and statement made in the questionnaire, to determine if there was any statistical significant relationship between the variable and the statement made (Cross Tabulations and Chi-square tests as per Annexure B).

A cross tabulation shows how many cases with particular values on one variable have particular values on another variable. In example: The possible values for Statement 9 below are listed across the top of the table, while the possible values for Years Service are listed along the left side of the table. The numbers inside the table are the frequencies, i.e. the number of cases that have a particular value for Statement 9 and Years Service. In the table below, 5 cases obtained a value of 1.00 on Statement 9 and a value of 1.0 on Years Service.

The chi-square test shows if there is a relationship between two categorical variables. Simply look at the p value to see if the relationship is statistically significant. In statement 9 below the probability value (p) is smaller than 0.05, which means that there is a 95% or better probability that there is a statistically significant relationship between Statement 9 and Years Service. Statement 9 and Years Service are thus statistically significantly related at the 5% level (chi-square=28.21; df=16; p=0.030).

2.2.1 Statements that have a statistically significant relationship with the variable “Year’s Service”.

- Whistle-Blowing: A Corporate Perspective – Statements 9, 10 and 55.

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 9 by Years Service

YEARS SERVICE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	5	22	7	5	44
2.00	6	6	10	16	1	39
3.00	8	11	13	15	9	56
4.00	8	7	13	11	1	40
5.00	8	18	11	17	6	60
Total	35	47	69	66	22	239

Missing or invalid cases: 15

Chi-square test

Chi-square = 28.21
P = 0.0298
df = 16

Statement 9 and Years Service are statistically significantly related at the 5% level (chi-square=28.21; df=16; p=0.030).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 10 by Years Service

YEARS SERVICE	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	8	23	8	3	43
2.00	8	5	9	14	2	38
3.00	8	10	14	16	8	56
4.00	8	9	14	8	1	40
5.00	9	16	13	16	6	60
Total	34	48	73	62	20	237

Missing or invalid cases: 17

Chi-square test

Chi-square	= 27.17
P	= 0.0396
df	= 16

Statement 10 and Years Service are statistically significantly related at the 5% level (chi-square=27.17; df=16; p=0.040).

- Whistle-Blowing: A Legislative Perspective – No significant relationship between Years Service and Whistle-Blowing: A Legislative Perspective.
- Whistle-Blowing: Ethics, Policy and Procedure – No significant relationship between Years Service and Whistle-Blowing: Ethics, Policy and Procedure.
- Whistle-Blowing and the Internal Audit Function – Statement 55.

Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Years Service

YEARS SERVICE	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	11	16	1	0	30
2.00	0	10	12	5	2	29
3.00	3	13	20	5	6	47
4.00	1	2	13	11	6	33
5.00	3	5	20	6	10	44
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square	= 33.91
P	= 0.0056
df	= 16

Statement 55 and Years Service are statistically significantly related at the 1% level (chi-square=33.91; df=16; p=0.006).

2.2.2 Statements that have a Statistically Significant relationship with the variable “Employment Capacity”.

- Whistle-Blowing: A Corporate Perspective – Statements 17 and 19.

Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.

Cross tabulation of Statement 17 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	7	47	20	0	80
2.00	6	21	55	52	7	141
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square	= 13.00
P	= 0.0113
df	= 4

Statement 17 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.00; df=4; p=0.011).

Statement 19 - Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	33	31	5	0	79
2.00	36	55	30	13	5	139
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square	= 13.26
P	= 0.0101
df	= 4

Statement 19 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.26; df=4; p=0.010).

- Whistle-Blowing: A Legislative Perspective – No significant relationship between Employment Capacity and Whistle-Blowing: A Legislative Perspective.
- Whistle-Blowing: Ethics, Policy and Procedure – Statements 31 and 32.

Statement 31: Loyalty is important for the acceptance or rejection of pro-active whistle-

blowing behaviour.

Cross tabulation of Statement 31 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	47	6	7	0	77
2.00	38	73	23	2	3	139
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 12.64
P = 0.0132
df = 4

Statement 31 and Employment Capacity are statistically significantly related at the 5% level (chi-square=12.64; df=4; p=0.013).

Statement 32: UNISA management's motivations are assumed to be representative of society's values and needs.

Cross tabulation of Statement 32 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	28	21	19	3	77
2.00	27	59	39	10	4	139
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 16.29
P = 0.0027
df = 4

Statement 32 and Employment Capacity are statistically significantly related at the 1% level (chi-square=16.29; df=4; p=0.003).

- Whistle-Blowing and the Internal Audit Function – Statements 54 & 55.

Statement 54: Internal Audit must investigate unethical acts at UNISA

Cross tabulation of Statement 54 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	34	15	6	2	68
2.00	30	60	10	11	17	128
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 13.18
P = 0.0104
df = 4

Statement 54 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.18; df=4; p=0.010).

Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	10	31	14	6	61
2.00	9	31	50	14	18	122
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 11.11
P = 0.0253
df = 4

Statement 55 and Employment Capacity are statistically significantly related at the 5% level (chi-square=11.11; df=4; p=0.025).

2.2.3 Statements that have a statistically significant relationship with the variable “Home

Language”.

- Whistle-Blowing: A Corporate Perspective – Statements 6, 7, 11, 12, and 21.

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with top management support

Cross tabulation of Statement 6 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	45	53	12	22	3	135
2.00	14	15	1	10	5	45
3.00	9	13	0	0	2	24
4.00	13	8	3	0	0	24
5.00	7	8	2	0	1	18
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 30.50
P = 0.0156
df = 16

Statement 6 and Home Language are statistically significantly related at the 5% level (chi-square=30.50; df=16; p=0.016).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exist a transparent corporate culture with top management support

Cross tabulation of Statement 7 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	47	50	11	26	1	135
2.00	12	15	3	10	5	45
3.00	10	11	0	2	1	24
4.00	13	9	2	0	0	24
5.00	6	9	3	0	0	18
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 32.92
p = 0.0076
df = 16

Statement 7 and Home Language are statistically significantly related at the 1% level (chi-square=32.92; df=16; p=0.008).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on

crime in the workplace.

Cross tabulation of Statement 11 by LANGUAGE

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	12	19	45	42	12	130
2.00	3	9	8	16	6	42
3.00	1	2	7	8	3	21
4.00	2	3	2	12	6	25
5.00	0	1	6	3	7	17
Total	18	34	68	81	34	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 27.30
p = 0.0383
df = 16

Statement 11 and Language are statistically significantly related at the 5% level (chi-square=27.30; df=16; p=0.038).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	27	46	36	10	130
2.00	7	9	7	15	5	43
3.00	1	3	8	7	2	21
4.00	2	3	2	12	6	25
5.00	0	1	5	5	5	16
Total	21	43	68	75	28	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 28.78
p = 0.0255
df = 16

Statement 12 and Home Language are statistically significantly related at the 5% level (chi-square=28.78; df=16; p=0.025).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	76	45	2	1	124
2.00	25	9	4	0	38
3.00	11	7	0	1	19
4.00	14	5	0	3	22
5.00	13	2	0	0	15
Total	139	68	6	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 31.39
p = 0.0017
df = 12

Statement 21 and Home Language are statistically significantly related at the 1% level (chi-square=31.39; df=12; p=0.002).

- Whistle-Blowing: A Legislative Perspective – Statement 23.

Statement 23 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	21	88	10	0	124
2.00	0	10	21	4	2	37
3.00	1	3	15	0	0	19
4.00	3	6	10	2	0	21
5.00	3	3	7	2	0	15
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 28.93
p = 0.0244
df = 16

Statement 23 and Home Language are statistically significantly related at the 5% level (chi-square=28.93; df=16; p=0.024).

- Whistle-Blowing: Ethics, Policy and Procedure – Statements 33, 35, 36, 37, 38 and

46.

Statement 33: A whistle-blowing mechanism gives employees the right to question their employer's legal duties.

Cross tabulation of Statement 33 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	69	29	11	2	122
2.00	8	17	5	5	2	37
3.00	1	6	8	2	1	18
4.00	5	7	5	3	1	21
5.00	4	3	8	0	0	15
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square = 28.48
p = 0.0277
df = 16

Statement 33 and Home Language are statistically significantly related at the 5% level (chi-square=28.48; df=16; p=0.028).

Statement 35: Whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.

Cross tabulation of Statement 35 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	42	69	8	3	122
2.00	13	18	5	0	36
3.00	8	6	4	0	18
4.00	11	4	2	4	21
5.00	7	4	4	0	15
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 36.23
p = 0.0003
df = 12

Statement 35 and Home Language are statistically significantly related at the 1% level (chi-square=36.23; df=12; p=0.000).

Statement 36: The whistle-blowers line will give UNISA early warning signals of

unacceptable behaviour.

Cross tabulation of Statement 36 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	15	78	21	7	1	122
2.00	6	19	5	3	3	36
3.00	8	6	2	2	0	18
4.00	8	10	0	2	0	20
5.00	4	9	1	0	1	15
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 32.28
p = 0.0092
df = 16

Statement 36 and Home Language are statistically significantly related at the 1% level (chi-square=32.28; df=16; p=0.009).

Statement 37: UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	41	45	26	6	121
2.00	2	13	10	9	2	36
3.00	4	8	3	3	0	18
4.00	3	11	4	0	2	20
5.00	4	8	1	2	0	15
Total	16	81	63	40	10	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 35.71
p = 0.0032
df = 16

Statement 37 and Home Language are statistically significantly related at the 1% level (chi-square=35.71; df=16; p=0.003).

Statement 38: UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	31	61	20	6	122
2.00	0	7	21	7	1	36
3.00	1	9	3	4	1	18
4.00	1	9	8	0	2	20
5.00	2	10	3	1	0	16
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 31.23
p = 0.0126
df = 16

Statement 38 and Home Language are statistically significantly related at the 5% level (chi-square=31.23; df=16; p=0.013).

Statement 46: Without a management approved whistle-blowing Policy, whistle-blowing at UNISA will not succeed

Cross tabulation of Statement 46 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	44	15	11	12	6	88
2.00	59	12	4	8	8	91
3.00	4	6	3	0	1	14
4.00	0	3	0	1	0	4
5.00	2	0	0	0	0	2
Total	109	36	18	21	15	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 30.77
p = 0.0144
df = 16

Statement 46 and Home Language are statistically significantly related at the 5% level (chi-square=30.77; df=16; p=0.014).

- Whistle-Blowing and the Internal Audit Function – Statements 47, 49, 51, 53, 54 and 55.

Statement 47: Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	49	35	7	1	108
2.00	1	13	16	6	0	36
3.00	1	4	12	0	1	18
4.00	6	9	6	0	0	21
5.00	1	6	8	0	0	15
Total	25	81	77	13	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 30.79
p = 0.0143
df = 16

Statement 47 and Home Language are statistically significantly related at the 5% level (chi-square=30.79; df=16; p=0.014).

Statement 49: Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	44	45	9	2	107
2.00	1	15	11	9	0	36
3.00	0	6	11	0	1	18
4.00	4	7	9	0	1	21
5.00	1	6	8	0	0	15
Total	13	78	84	18	4	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 28.32
p = 0.0289
df = 16

Statement 49 and Home Language are statistically significantly related at the 5% level (chi-square=28.32; df=16; p=0.029).

Statement 51: Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Cross tabulation of Statement 51 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	5	35	64	3	107
2.00	5	12	19	1	37
3.00	0	4	13	1	18
4.00	4	11	5	1	21
5.00	0	9	6	0	15
Total	14	71	107	6	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 22.00
p = 0.0375
df = 11

Statement 51 and Home Language are statistically significantly related at the 5% level (chi-square=22.00; df=12; p=0.037).

Statement 53: Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	21	51	13	16	6	107
2.00	7	16	3	10	1	37
3.00	3	4	6	0	5	18
4.00	6	10	0	1	5	22
5.00	1	9	3	0	2	15
Total	38	90	25	27	19	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 40.20
p = 0.0007
df = 16

Statement 53 and Home Language are statistically significantly related at the 1% level (chi-square=40.20; df=16; p=0.001).

Statement 54: Internal Audit must investigate unethical acts at UNISA

Cross tabulation of Statement 54 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	22	52	15	12	5	106
2.00	8	20	3	4	2	37
3.00	3	5	5	0	5	18
4.00	6	8	0	0	6	20
5.00	2	9	2	1	1	15
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 33.00
p = 0.0074
df = 16

Statement 54 and Home Language are statistically significantly related at the 1% level (chi-square=33.00; df=16; p=0.007).

Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	24	44	18	8	100
2.00	1	8	14	7	2	32
3.00	0	4	8	0	6	18
4.00	1	2	6	2	7	18
5.00	1	3	9	1	1	15
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 27.46
p = 0.0366
df = 16

Statement 55 and Home Language are statistically significantly related at the 5% level (chi-square=27.46; df=16; p=0.037).

2.2.4 Statements that have a statistically significant relationship with the variable “Gender”.

- Whistle-Blowing: A Corporate Perspective – Statements 11, 12, 14, 15, 16 and 17.

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	12	17	48	19	100
2.00	13	22	51	33	15	134
Total	17	34	68	81	34	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 23.51
p = 0.0001
df = 4

Statement 11 and Gender are statistically significantly related at the 1% level (chi-square=23.51; df=4; p=0.000).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	15	20	47	14	101
2.00	15	28	48	28	14	133
Total	20	43	68	75	28	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 21.30

<p>p = 0.0003 df = 4</p>

Statement 12 and Gender are statistically significantly related at the 1% level (chi-square=21.30; df=4; p=0.000).

Statement 14 - Whistle-blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	29	41	17	8	2	97
2.00	19	47	35	23	2	126
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

<p>Chi-square = 12.42 p = 0.0145 df = 4</p>

Statement 14 and Gender are statistically significantly related at the 5% level (chi-square=12.42; df=4; p=0.014).

Statement 15 – Whistle-blowing deters employee related unethical conduct in the workplace.

Cross tabulation of Statement 15 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	28	36	18	14	2	98
2.00	15	46	40	23	2	126
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

<p>Chi-square = 12.38 p = 0.0148 df = 4</p>

Statement 15 and Gender are statistically significantly related at the 5% level (chi-square=12.38; df=4; p=0.015).

Statement 16 - UNISA will not investigate information received through the whistle-

blowers line on crime.

Cross tabulation of Statement 6 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	14	30	45	5	97
2.00	8	9	67	36	3	123
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 16.13
p = 0.0029
df = 4

Statement 16 and Gender are statistically significantly related at the 1% level (chi-square=16.13; df=4; p=0.003).

Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.

Cross tabulation of Statement 17 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	10	36	43	5	97
2.00	9	18	66	29	2	124
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 15.04
p = 0.0046
df = 4

Statement 17 and Gender are statistically significantly related at the 1% level (chi-square=15.04; df=4; p=0.005).

- Whistle-Blowing: A Legislative Perspective – Statement 26.

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	24	50	11	9	94
2.00	15	63	33	11	122
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 11.33
p	= 0.0101
df	= 3

Statement 26 and Gender are statistically significantly related at the 5% level (chi-square=11.33; df=3; p=0.010).

- Whistle-Blowing: Ethics, Policy and Procedure – Statement 38.

Statement 38: UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	38	34	13	3	95
2.00	1	28	62	19	7	117
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square	= 14.78
p	= 0.0052
df	= 4

Statement 38 and Gender are statistically significantly related at the 1% level (chi-square=14.78; df=4; p=0.005).

- Whistle-Blowing and the Internal Audit Function – Statements 53, 54 and 55.

Statement 53: Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	39	8	11	19	90
2.00	25	50	17	16	0	108
Total	38	89	25	27	19	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 26.90
p = 0.0000
df = 4

Statement 53 and Gender are statistically significantly related at the 1% level (chi-square=26.90; df=4; p=0.000).

Statement 54: Internal Audit must investigate unethical acts at UNISA

Cross tabulation of Statement 54 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	45	6	6	16	89
2.00	25	49	19	11	3	107
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 17.77
p = 0.0014
df = 4

Statement 54 and Gender are statistically significantly related at the 1% level (chi-square=17.77; df=4; p=0.001).

Statement 55: I have faith in the investigative ability of the Internal Audit function at

UNISA.

Cross tabulation of Statement 55 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	21	27	13	19	85
2.00	4	20	54	15	5	98
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 16.61
p = 0.0023
df = 4

Statement 55 and Gender are statistically significantly related at the 1% level (chi-square=16.61; df=4; p=0.002).

2.2.5 Statements that have a statistically significant relationship with the variable “Level of Education”.

- Whistle-Blowing: A Corporate Perspective – Statements 8, 9, 10, 16, 19, 20 and 21.

Statement 8 – UNISA Managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	4	0	0	0	10
2.00	14	16	5	0	1	36
3.00	15	9	0	1	0	25
4.00	15	11	0	1	0	27
5.00	12	12	0	0	0	24
6.00	89	31	1	1	1	123
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 41.34
p = 0.0034
df = 20

Statement 8 and Level of Education are statistically significantly related at the 1% level (chi-square=41.34; df=20; p=0.003).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 9 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	2	1	3	0	10
2.00	7	16	4	4	5	36
3.00	3	1	7	10	2	23
4.00	4	7	7	6	2	26
5.00	2	2	8	10	2	24
6.00	14	19	42	33	11	119
Total	34	47	69	66	22	238

Missing or invalid cases: 16

Chi-square test

Chi-square = 39.94
p = 0.0051
df = 20

Statement 9 and Level of Education are statistically significantly related at the 1% level (chi-square=39.94; df=20; p=0.005).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 10 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	1	1	4	0	10
2.00	8	14	7	2	5	36
3.00	2	2	8	9	2	23
4.00	6	6	7	5	2	26
5.00	1	3	10	9	1	24
6.00	13	22	40	32	10	117
Total	34	48	73	61	20	236

Missing or invalid cases: 18

Chi-square test

Chi-square = 36.70
p = 0.0127
df = 20

Statement 10 and Level of Education are statistically significantly related at the 5% level (chi-square=36.70; df=20; p=0.013).

Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Cross tabulation of Statement 16 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	2	4	4	0	10
2.00	0	5	11	13	4	33
3.00	1	5	5	10	1	22
4.00	1	2	12	10	0	25
5.00	1	4	11	4	3	23
6.00	8	5	54	40	0	107
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 37.54
p = 0.0101
df = 20

Statement 16 and Level of Education are statistically significantly related at the 5% level (chi-square=37.54; df=20; p=0.010).

Statement 19 - Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	1	1	0	0	10
2.00	7	14	3	8	0	32
3.00	7	10	5	0	2	24
4.00	4	7	12	2	0	25
5.00	2	12	3	0	3	20
6.00	18	44	37	8	0	107
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 74.14
p = 0.0000
df = 20

Statement 19 and Level of Education are statistically significantly related at the 1% level (chi-square=74.14; df=20; p=0.000).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	1	1	0	0	10
2.00	7	13	4	8	0	32
3.00	6	12	5	0	1	24
4.00	3	9	11	3	0	26
5.00	1	14	2	0	3	20
6.00	23	44	34	6	0	107
Total	48	93	57	17	4	219

Missing or invalid cases: 35

Chi-square test

Chi-square = 76.16
p = 0.0000
df = 20

Statement 20 and Level of Education are statistically significantly related at the 1% level (chi-square=76.16; df=20; p=0.000).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	0	0	0		10
2.00	18	12	0	1		31
3.00	20	4	0	0		24
4.00	17	7	2	0		26
5.00	15	3	0	2		20
6.00	59	42	4	2		107
Total	139	68	6	5		218

Missing or invalid cases: 36

Chi-square test

Chi-square = 26.46
p = 0.0335
df = 15

Statement 21 and Level of Education are statistically significantly related at the 5% level (chi-square=26.46; df=15; p=0.033).

- Whistle-Blowing: A Legislative Perspective – Statement 26.

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	5	3	1	1	10
2.00	9	16	6	0	31
3.00	6	7	4	7	24
4.00	1	14	8	3	26
5.00	0	13	4	2	19
6.00	18	60	21	7	106
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 35.75
p	= 0.0019
df	= 15

Statement 26 and Level of Education are statistically significantly related at the 1% level (chi-square=35.75; df=15; p=0.002).

- Whistle-Blowing: Ethics, Policy and Procedure – Statements 35, 38, 39 and 46.

Statement 35: Whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.

Cross tabulation of Statement 35 by Level of Education.

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	7	2	0	1	10
2.00	15	14	2	0	31
3.00	12	9	0	2	23
4.00	7	15	4	0	26
5.00	8	10	0	0	18
6.00	32	51	17	4	104
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square	= 25.47
p	= 0.0440
df	= 15

Statement 35 and Level of Education are statistically significantly related at the 5% level (chi-square=25.47; df=15; p=0.044).

Statement 38: UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	4	3	1	1	10
2.00	5	12	6	4	4	31
3.00	0	8	9	6	0	23
4.00	2	7	12	4	0	25
5.00	0	7	6	5	0	18
6.00	0	28	60	12	5	105
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 44.55
p = 0.0013
df = 20

Statement 38 and Level of Education are statistically significantly related at the 1% level (chi-square=44.55; df=20; p=0.001).

Statement 39: UNISA employees will report unethical practices through the whistle-blowers line.

Cross tabulation of Statement 39 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	5	3	1	1	10
2.00	5	13	5	4	4	31
3.00	2	9	6	6	0	23
4.00	2	9	11	3	0	25
5.00	0	5	7	6	0	18
6.00	1	25	61	13	4	104
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 47.19
p = 0.0006
df =20

Statement 39 and Level of Education are statistically significantly related at the 1% level (chi-square=47.19; df=20; p=0.001).

Statement 46: Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Level of Education.

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	2	0	0	0	10
2.00	16	7	3	0	1	27
3.00	9	10	0	3	0	22
4.00	11	10	2	1	0	24
5.00	7	9	1	0	0	17
6.00	37	52	8	0	1	98
Total	88	90	14	4	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 34.63
p = 0.0222
df = 20

Statement 46 and Level of Education are statistically significantly related at the 5% level (chi-square=34.63; df=20; p=0.022).

- Whistle-Blowing and the Internal Audit Function – Statements 47, 49, 54 and 55.

Statement 47: Unisa's Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	4	5	0	0	10
2.00	10	6	10	1	0	27
3.00	4	4	8	4	2	22
4.00	3	13	8	0	0	24
5.00	1	10	5	0	0	16
6.00	6	43	41	8	0	98
Total	25	80	77	13	2	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 50.66
p = 0.0002
df = 20

Statement 47 and Level of Education are statistically significantly related at the 1% level (chi-square=50.66; df=20; p=0.000).

Statement 49: Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	3	7	0	0	10
2.00	5	5	15	1	1	27
3.00	2	5	8	4	3	22
4.00	2	10	9	3	0	24
5.00	1	12	3	0	0	16
6.00	3	43	41	10	0	97
Total	13	78	83	18	4	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 47.82
p = 0.0005
df = 20

Statement 49 and Level of Education are statistically significantly related at the 1% level (chi-square=47.82; df=20; p=0.000).

Statement 54: Internal Audit must investigate unethical acts at UNISA

Cross tabulation of Statement 54 by Level of Education.

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	2	0	0	4	10
2.00	6	12	3	1	5	27
3.00	4	9	1	2	7	23
4.00	6	13	0	4	1	24
5.00	3	10	3	0	1	17
6.00	18	48	18	10	1	95
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 49.45
p = 0.0003
df = 20

Statement 54 and Level of Education are statistically significantly related at the 1% level (chi-square=49.45; df=20; p=0.000).

Statement 55: I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by level of Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	1	2	0	6	10
2.00	3	7	9	2	5	26
3.00	1	3	8	2	5	19
4.00	3	6	11	3	1	24
5.00	1	6	5	4	0	16
6.00	0	18	46	17	7	88
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 47.19
p = 0.0006
df = 20

Statement 55 and Level of Education are statistically significantly related at the 1% level (chi-square=47.19; df=20; p=0.001).

2.3. FINDINGS RELATING TO THE EMPIRICAL DATA

The findings according to the headings of the chapters will now be discussed.

2.3.1. WHISTLE-BLOWING: A CORPORATE PERSPECTIVE

- The overwhelming majority of the respondents agreed and strongly agreed that they will only blow the whistle on crime and unethical conduct in the workplace if there exists a transparent corporate culture with top management support. The overwhelming positive response (73.98% for crimes and 73.98% for unethical conduct) from respondents is indicative

of the fact that whistle-blowing, if correctly managed, will be utilised within UNISA.

- The majority of the respondents agreed and strongly agreed that UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace. The overwhelming positive response (95.51%) towards the statement that top management should explicitly state their adherence to ethical values and behaviour in the workplace is indicative that UNISA employees place a high premium on the credible values. These values are also embodied in the vision and mission statements of UNISA. This is good for the reputation of UNISA as a world leading university with high values – not only in distance learning – but as far as good governance is concerned.
- The respondents were divided on the issue of whether there will be retaliation from their supervisor and colleagues if they blow the whistle on crime and unethical conduct in the workplace. (34.31%) of the respondents felt that there will be retaliation from their supervisor if they blow the whistle on crime in the workplace, (28.87%) of the respondents did not know whether or not there will be retaliation from their supervisor and colleagues if they blow the whistle on crime, (36.83%) of the respondents was of the opinion that there will not be retaliation from their supervisor and colleagues if they blow the whistle on crime in the workplace. (34.6%) of the respondents felt that there will be retaliation from their supervisor if they blow the whistle on unethical conduct in the workplace, (30.8%) of the respondents did not know whether or not there will be retaliation from their supervisor and colleagues if they blow the whistle on unethical conduct, (34.6%) of the respondents were of the opinion that there will not be retaliation from their supervisor and colleagues if they blow the whistle on unethical conduct in the workplace. These responses received from respondents are negative towards the institution and towards the management of the whistle-blowing mechanism. It is clear that there does not exist a whistle-blowing culture at

UNISA due to retaliation fears amongst UNISA staff.

- Most respondents disagreed and strongly disagreed that UNISA as their employer will view them negatively if they blow the whistle on crime and unethical conduct in the workplace. This is positive for UNISA as an institution as most respondents felt that UNISA will not view them negatively if they blow the whistle on crime (48.94%) and unethical conduct (43.82%) in the workplace. A large percentage of the respondents did not know how UNISA will view them if they blow the whistle on crime (28.94%) and unethical conduct (28.94%) in the workplace, only (22.13%) of the respondents felt that UNISA will view them negatively if they blow the whistle on crime in the workplace, and (27.24%) of the respondents felt that UNISA as their employer will view them negatively if they blow the whistle on unethical conduct in the workplace.
- Most respondents agreed and strongly agreed (92.51%) that it is good corporate governance to manage whistle-blowing.
- Most respondents agreed and strongly agreed that whistle-blowing deter employee related crime (60.98%) and unethical conduct (55.81%) in the workplace. It is clear from the responses received from UNISA respondents that whistle-blowing act as a crime and unethical conduct deterrent mechanism at UNISA.
- Most respondents did not know whether UNISA will investigate information received through the whistle-blowers line on crime (44.09%) and unethical conduct (46.15%). (40.46%) of the respondents were of the opinion that UNISA will investigate information received through the whistle-blowers line on crime and (35.75%) of the respondents were of the opinion that UNISA will investigate information received through the whistle-blowers line on unethical conduct, (15.45%) of the respondents were of the opinion that UNISA will not investigate information received through the whistle-blowers line on crime and (18.1%) of the respondents were of the opinion that UNISA will not investigate information received through the whistle-blowers line on unethical conduct. This is a clear indication that a

considerable portion of UNISA staff are not knowledgeable about the existence of the Internal Audit investigation function.

- The majority of the respondents (64.71%) agreed and strongly agreed that whistle-blowing reporting channels can be seen as part of employee empowerment.
- The majority of respondents agreed and strongly agreed that very few crimes (61.47%) and unethical practices (64.38%) are committed in the workplace without the knowledge of at least one UNISA employee.
- The overwhelming majority of respondents agreed and strongly agreed that crime (94.95%) and unethical conduct (90.37%) affects all employees at UNISA.

2.3.2. WHISTLE-BLOWING: A LEGISLATIVE PERSPECTIVE

- Most respondents did not know whether or not UNISA complies with the provisions of the PDA to protect a whistle-blower from occupational detriment after a disclosure on crime (65.28%) and unethical conduct (64.35%).
- Most respondents (50.93%) did not know whether or not UNISA provides the whistle-blowers line to comply with the PDA.
- The overwhelming majority of respondents (70.37%) agreed and strongly agreed that false accusations can easily be made through the whistle-blowers line.
- Most respondents did not know that that they can report crime (55.09%) and unethical conduct (56.68%) to an UNISA legal advisor and be entitled to protection after the report.
- The overwhelming majority of respondents (80.18%) agreed and strongly agreed that if UNISA dismisses them as a result of a protected disclosure, it will constitute an unfair dismissal.

2.3.3. WHISTLE-BLOWING ETHICS, POLICY AND PROCEDURE

- The overwhelming majority of respondents (93.06%) agreed and strongly agreed that disloyal UNISA employee's can damage the image of UNISA.
- The majority of the respondents (81.02%) agreed and strongly agreed that loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.
- Most respondents agreed (55.56%) that UNISA management's motivations are assumed to be representative of society's values and needs.
- Most respondents felt that a whistle-blowing mechanism gives employees the right to question their employer's legal (61.51%) and ethical duties (67.3%).
- The majority of respondents (85.85%) felt that whistle-blowing may be the right thing to do, but it often doesn't happen because there is a risk of victimisation.
- The overwhelming majority of respondents (77.25%) felt that the whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.
- Most respondents (46.19%) agreed and strongly agreed that UNISA is committed to high ethical standards, it is however problematic that (30%) of the respondents indicated that they did not know whether or not UNISA is committed to high ethical standards and that (23.81%) of the UNISA respondents felt that UNISA is not committed to high ethical standards.
- Most respondents did not know whether or not UNISA employees will report illegal (45.5%) and unethical practices (44.08%) through the whistle-blowers line.
- The overwhelming majority of the respondents agreed and strongly agreed that whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime (86.67%) and unethical conduct (86.06%).

- Most respondents (83.41%) agreed and strongly agreed that whistle-blowing should form part of a corporate culture and ethics.
- The overwhelming majority of the respondents agreed and strongly agreed that malicious reports on crime (85.64%) and unethical conduct (87.13%) warrant disciplinary action.
- The overwhelming majority of UNISA respondents (93.53%) agreed and strongly agreed that UNISA needs a management approved policy for the protection of whistle-blowers, and most respondents (89.95%) agreed and strongly agreed that without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

2.3.4. WHISTLE-BLOWING AND THE INTERNAL AUDIT FUNCTION

- Most respondents (53.54%) agreed and strongly agreed that UNISA's Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.
- Most respondents (53.54%) did not know whether Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.
- Most respondents (46.19%) agreed and strongly agreed that Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention. (42.64%) of the respondents did not know whether or not Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention. Only (11.17%) of the respondents felt that Internal Auditors are not natural outlets for whistle-blowers for purposes of remedy, control and prevention.
- (47.98%) of the respondents strongly agreed and agreed that UNISA's Internal Auditors are concerned with acts that violate company policy, a considerable percentage (46.97%) did not know or disagreed (5.06%) that UNISA's Internal Auditors are concerned with acts that violate company policy. (52.03%) of the respondents were thus not knowledgeable as to the functions and responsibilities of the Internal Audit Department.

- Most respondents (54.04%) did not know that Internal Auditors have a UNISA corporate mandate to investigate whistle-blowers reports.
- The overwhelming majority of the respondents (84.92%) agreed and strongly agreed that there is a need to communicate whistle-blowing statistics and investigative results to the UNISA broader community.
- Most respondents agreed and strongly agreed that Internal Audit must investigate criminal (64.32%) and unethical acts (68.88%) at UNISA.
- Most respondents (44.26%) did not know whether or not they have faith in the investigative ability of the Internal Audit function at UNISA, (15.30%) of the respondents felt that they do not have faith in the investigative ability of Internal Audit function at UNISA. Only (27.32%) of the respondents has faith in the investigative ability of the Internal Audit function at UNISA.

2.4. FINDINGS RELATING TO THE OPEN ENDED QUESTION

- Some respondents were generally not positive about whistle-blowing at UNISA. A lot of the negativity is as a result of HR issues that are not finalised and appointments that were made that are viewed as unethical. One respondent felt that the right persons are not selected for certain positions, another respondent felt that management can not be trusted to act ethically. One of the respondents felt that there is a bullying and belittling culture operating at top management to views that are different to their own, the respondent further argued what would be different when we blow the whistle, as the legal advisor is not going to hold a view different from what is happening in top management. One respondent hoped that an ethical culture and a sense of identity are bestowed on UNISA employees *via* whistle-blowing.
- A number of other responses dealt with concerns regarding the protection of the whistle-blower, and one respondent felt that whistle-blowing should be rewarded.
- Some respondents raised concerns with the audit function and felt that whistle-blowing should be dealt with by line managers, some did not know

the roles and responsibilities of the audit function. One respondent felt that Internal Audit are not visible enough, and therefore the respondent is uncertain of their effectiveness. The respondent further raises the question as to how so much wrong could happen under their noses? Or is it management incompetence to deal with reported issues. One respondent indicated the need to clarify the responsibility of whistle-blowing and the Internal Audit function.

- Some respondents argued that whistle-blowing should be much more prominent, successes need to be communicated and whistle-blowing should be rewarded.
- Some respondents raised some general whistle-blowing concerns. One respondent argued that whistle-blowing must not be based on vague rumours based on personal prejudices. Another respondent stated that whistle-blowing is not easy, viewed from the point of maintaining a balanced and objective perspective, as truth is not always an absolute concept and most people tend to overstate it or use it economically.
- Some respondents were positive with regard to whistle-blowing at UNISA and viewed whistle-blowing at UNISA in a positive light.

3. RECOMMENDATIONS

3.1 WHISTLE-BLOWING: A CORPORATE PERSPECTIVE

The following are recommended by the researcher;

- That the Department of Internal Audit undertake a “road show” to promote whistle-blowing at all campuses and regions, especially since the merger with the former TSA and VUDEC. This “road show” will assist to establish a corporate whistle-blowing culture.
- Articles must be published internally that explains to employees how crime and unethical conduct affects them; this will also assist to establish a corporate whistle-blowing culture.

- That all managers at UNISA declare their adherence to ethical values and behaviour in the workplace.
- That an oversight body be established to oversee whistle-blowing at UNISA. Currently reports are taken to the Assistant Principal for approval to investigate. This oversight body should comprise of UNISA's legal council, Executive Director Internal Auditing, Executive Director: Human Resources, Executive Director: Finance and the Director of Protection Services. They should meet frequently and they must be active in their oversight capacity, and they must be prepared to take quick and decisive action in the event of inappropriate activities.
- That the proposed Oversight Body and Audit Committee review performance reports on whistle-blowing reports received.

3.2 WHSITLE-BLOWING: A LEGISLATIVE PERSPECTIVE

- That UNISA staff be educated on the provisions of the PDA *inter alia* that they can make disclosures to a legal representative of UNISA, and be entitled to protection after the disclosure.
- That UNISA staff be informed that they will not be protected under the PDA if they make malicious accusations via the whistle-blowers line.

3.3 WHISTLE-BLOWING: ETHICS, POLICY AND PROCEDURE

- That whistle-blowing should form part of UNISA's code of ethics. This will aid the program's legitimacy and make it part of UNISA's corporate governance infrastructure.
- That a whistle-blowing policy be approved by management that exclusively guarantees the protection of the whistle-blower; if the disclosure is made in good faith.
- That whistle-blowers who blow the whistle on crime and unethical conduct be rewarded; this can be a bonus cheque etc that can be awarded on a

yearly basis. This will however only apply to whistle-blowers who report crime directly to a legal advisor, Protection Services or the Internal Audit Department

3.4 WHISTLE-BLOWING AND THE INTERNAL AUDIT FUNCTION

- That whistle-blowing should remain an Internal Audit management responsibility at UNISA due to the independence of the Internal Audit function.
- That a specialised investigative function be incorporated with the Internal Audit Department as the current Internal Audit Special Investigation Unit only possess legal and auditing skills.

4. CLOSING REMARKS

It is good corporate governance to manage whistle-blowing. As part of corporate governance one should create a whistle-blowing culture where the whistle-blower is rewarded instead of being victimised for reporting crime and unethical conduct. One can only create a whistle-blowing culture by rewarding whistle-blowing as in the case of Standard Bank, and by making whistle-blowing part of a corporate code of ethics. Whistle-Blowing investigations should be conducted in a professional manner where all skills necessary are utilised to its fullest extent to ensure a positive investigative result. A whistle-blowing policy that ensures the protection of the whistle-blower will go far to ensure that crime and unethical conduct is reported at UNISA. The above will also aid to ensure that perceptions amongst staff that management are not serious about curbing crime and unethical conduct at UNISA are dealt with.

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ANNEXURE "A" - WHISTLE-BLOWING QUESTIONNAIRE DISTRIBUTED TO RESPONDENTS VIA E-MAIL

THE MANAGEMENT OF WHISTLE-BLOWING AT THE UNIVERSITY OF SOUTH AFRICA

The purpose of this questionnaire is to test the attitudes and opinions of UNISA staff on the issue of whistle-blowing at UNISA.

The *Acting Executive Director: Internal Audit* supports this study, and permission was granted by the *Executive Director: Research* for this study.

Your name is not required. All information will be treated as confidential.

Please answer this questionnaire by selecting the option that best reflects your answer to the question asked or to the statement made. Click on the option being selected.

Whistle-Blowing can be defined as a reporting mechanism that exists within the workplace, through which employees can make protected disclosures with regard to criminal activities and unethical practices anonymously, without fear of victimization and reprisal.

* This questionnaire consist of sections "A" up to section "F". Please answer all the sections.

Section "A" Biographical Particulars

NB: Mark with only one "x" in the appropriate box

1. How many years service do you have at UNISA?

[0-5](#) [6-10](#) [11-15](#) [16-20](#) [20+](#)

2. In what capacity are you employed in at UNISA?

[Academic](#) [Non-Academic](#)

3. Indicate your home language.

[Afrikaans](#) [English](#) [Nguni - group](#) [Sotho - group](#) [Other](#)

4. Indicate your gender.

[Male](#) [Female](#)

5. What is your highest level of education?

[Grade 11 or lower](#) [Grade 12](#) [Post Grade 12 certificate](#)
[National Diploma](#) [Degree](#) [Post graduate qualification](#)

Section "B"

Whistle-Blowing: A Corporate Perspective

To what extent do you agree with the following statements:

6. I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

7. I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

8. UNISA Managers should explicitly state their adherence to ethical values and behaviour in the workplace.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

9. There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

10. There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

11. UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

12. UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

13. It is good corporate governance to manage whistle-blowing.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

14. Whistle-blowing deters employee related crime in the workplace.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
15. Whistle-blowing deters employee related unethical conduct in the workplace.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
16. UNISA will not investigate information received through the whistle-blowers line on crime.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
17. UNISA will not investigate information received through the whistle-blowers line on unethical conduct.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
18. Whistle-blower reporting channels can be seen as part of employee empowerment.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
19. Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
20. Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
21. Crime affects all employees at UNISA.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)
22. Unethical conduct affects all employees at UNISA.
[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

[Disagree](#)

Section "C"

Whistle-Blowing: A Legislative Perspective

To what extent do you agree with the following statements:

23. Unisa complies with The Protected Disclosures Act, No 26 of 2000 as Unisa will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

24. Unisa complies with The Protected Disclosures Act, No 26 of 2000 as Unisa will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

25. UNISA provides the whistle-blowers line to comply with the Protected Disclosures Act, no 26 of 2000.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

26. False accusations can easily be made through the whistle-blowers line.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

27. I can report crime to an UNISA legal advisor and be entitled to protection after the report.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

28. I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

29. If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

Section "D"
Whistle-Blowing Ethics, Policy & Procedure

To what extent do you agree with the following statements:

30. Disloyal UNISA employee's can damage the image of UNISA.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

31. Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

32. UNISA management's motivations are assumed to be representative of society's values and needs.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

33. A whistle-blowing mechanism gives employees the right to question their employer's legal duties.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

34. A whistle-blowing mechanism gives employees the right to question their employer's ethical duties.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

35. Whistle-blowing may be the right thing to do, but it often doesn't happen, because there is a risk of victimization.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

36. The whistle-blowers line will give UNISA early warning signals of unacceptable behaviour.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

37. UNISA is committed to high ethical standards.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

38. UNISA employees will report illegal practices through the whistle-blowers line.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

39. UNISA employees will report unethical practices through the whistle-blowers line.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

40. Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

41. Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to unethical conduct.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

42. Whistle-blowing should form part of a corporate culture and ethics.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

43. Malicious reports on crime in the workplace warrants disciplinary action.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

44. Malicious reports on unethical conduct in the workplace warrants disciplinary action.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

45. UNISA needs a management approved policy for the protection of whistle-blowers.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

46. Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

Section "E"

Whistle-Blowing and the Internal Audit Function

To what extent do you agree with the following statements:

47. Unisa's Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

48. Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

49. Internal Auditors are natural outlets for whistleblowers for purposes of remedy, control and prevention.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

50. Unisa's Internal Auditors are concerned with acts that violate company policy.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

51. Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

52. There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

53. Internal Audit must investigate criminal acts at UNISA.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

54. Internal Audit must investigate unethical acts at UNISA.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

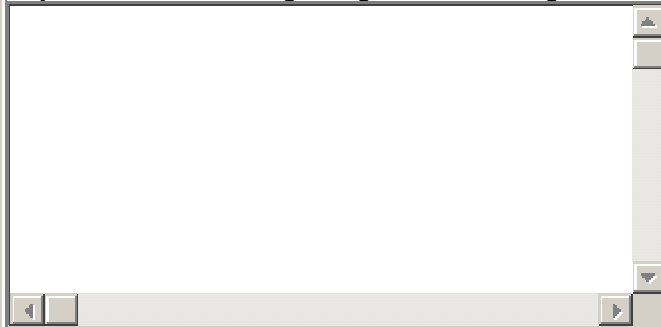
55. I have faith in the investigative ability of the Internal Audit function at UNISA.

[Strongly Agree](#) [Agree](#) [Do not know](#) [Disagree](#) [Strongly Disagree](#)

Section "F"

General Comments:

Any other comments regarding whistle-blowing at UNISA?



THANK YOU FOR YOUR CO-OPERATION AND CONTRIBUTION

ANNEXURE “B” - CROSS TABULATION AND CHI-SQUARE TESTS

Respondents were required to rate a statement made by the researcher.

1= Strongly Agree

2= Agree

3= Do not know

4= Disagree

5= Strongly disagree

A cross tabulation shows how many cases with particular values on one variable have particular values on another variable. For example below the possible values for SERVICE YEARS are listed across the top of the table, while the possible values for all other variables are listed along the left side of the table. The numbers inside the table are the frequencies, i.e. the number of cases that have a particular value for SERVICE YEARS and VARIABLE 6. In the table below (variable 6), 20 cases obtained a value of 1.00 on SERVICE YEARS and a value of 1.0 on VARIABLE 6.

The chi-square test shows if there is a relationship between two categorical variables. Simply look at the p value to see if the relationship is statistically significant.

SERVICE YEARS

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 6 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	20	17	5	2	1	45
2.00	14	20	2	3	1	40
3.00	22	23	2	8	2	57
4.00	12	16	2	9	4	43
5.00	20	21	7	10	3	61
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square	= 17.14
p	= 0.3769
df	= 16

Statement 6 and Service Years are not statistically significantly related (chi-square=17.14; df=16; p=0.377).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 7 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	19	14	5	7	0	45
2.00	14	20	2	3	1	40
3.00	23	22	3	7	2	57
4.00	12	15	3	10	3	43
5.00	20	23	6	11	1	61
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 14.07
p = 0.5938
df = 16

Statement 7 and Service Years are not statistically significantly related (chi-square=14.07; df=16; p=0.594).

Statement 8 – UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	32	12	1	0	0	45
2.00	21	18	0	0	1	40
3.00	34	21	0	1	0	56
4.00	28	14	0	0	1	43
5.00	36	18	5	2	0	61
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 23.46
p = 0.1020
df = 16

Statement 8 and Service Years are not statistically significantly related (chi-square=23.46; df=16; p=0.102).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

Cross tabulation of Statement 9 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	5	22	7	5	44
2.00	6	6	10	16	1	39
3.00	8	11	13	15	9	56
4.00	8	7	13	11	1	40
5.00	8	18	11	17	6	60
Total	35	47	69	66	22	239

Missing or invalid cases: 15

Chi-square test

Chi-square = 28.21
p = 0.0298
df = 16

Statement 9 and Service Years are statistically significantly related at the 5% level (chi-square=28.21; df=16; p=0.030).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

Cross tabulation of Statement 10 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	8	23	8	3	43
2.00	8	5	9	14	2	38
3.00	8	10	14	16	8	56
4.00	8	9	14	8	1	40
5.00	9	16	13	16	6	60
Total	34	48	73	62	20	237

Missing or invalid cases: 17

Chi-square test

Chi-square = 27.17
p = 0.0396
df = 16

Statement 10 and Service Years are statistically significantly related at the 5% level (chi-square=27.17; df=16; p=0.040).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	4	15	14	8	43
2.00	3	2	11	17	5	38
3.00	4	6	15	20	9	54
4.00	4	8	8	17	3	40
5.00	5	14	19	13	9	60
Total	18	34	68	81	34	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 17.19
p = 0.3733
df = 16

Statement 11 and Service Years are not statistically significantly related (chi-square=17.19; df=16; p=0.373).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	6	13	15	6	42
2.00	3	4	10	16	6	39
3.00	4	9	16	16	9	54
4.00	4	10	10	14	2	40
5.00	8	14	19	14	5	60
Total	21	43	68	75	28	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 13.26
p = 0.6535
df = 16

Statement 12 and Service Years are not statistically significantly related (chi-square=13.26; df=16; p=0.653).

Statement 13 – It is good corporate governance to manage whistle-blowing.

Cross tabulation of Statement 13 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	22	13	3	0	0	38
2.00	12	24	2	0	0	38
3.00	22	25	3	2	1	53
4.00	20	17	3	0	0	40
5.00	18	37	0	1	2	58
Total	94	116	11	3	3	227

Missing or invalid cases: 27

Chi-square test

Chi-square = 23.24
p = 0.1075
df = 16

Statement 13 and Service Years are not statistically significantly related (chi-square=23.24; df=16; p=0.107).

Statement 14 – Whistle-Blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	15	9	1	1	37
2.00	8	18	5	5	0	36
3.00	10	24	11	7	1	53
4.00	12	9	10	8	0	39
5.00	7	22	17	10	2	58
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

Chi-square = 19.44
p = 0.2467
df = 16

Statement 14 and Service Years are not statistically significantly related (chi-square=19.44; df=16; p=0.247).

Statement 15 – Whistle-Blowing deters employee related unethical conduct in the workplace.

Cross tabulation of Statement 15 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	13	11	2	1	37
2.00	7	18	7	4	0	36
3.00	9	21	15	7	1	53
4.00	9	11	9	10	0	39
5.00	8	19	16	14	2	59
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

Chi-square = 16.59
p = 0.4127
df = 16

Statement 15 and Service Years are not statistically significantly related (chi-square=16.59; df=16; p=0.413).

Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Cross tabulation of Statement 16 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	4	17	13	1	36
2.00	1	4	12	16	1	34
3.00	2	6	19	22	4	53
4.00	3	4	21	9	2	39
5.00	4	5	28	21	0	58
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 12.64
p = 0.6989
df = 16

Statement 16 and Service Years are not statistically significantly related (chi-square=12.64; df=16; p=0.699).

Statement 17 – UNISA will not investigate information received through the whistleblowers line on unethical conduct.

Cross tabulation of Statement 17 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	4	19	12	0	37
2.00	1	5	14	13	1	34
3.00	2	4	21	21	5	53
4.00	3	5	22	8	1	39
5.00	4	10	26	18	0	58
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 17.88
p = 0.3311
df = 16

Statement 17 and Service Years are not statistically significantly related (chi-square=17.88; df=16; p=0.331).

Statement 18 – Whistle-Blower reporting channels can be seen as part of employee empowerment.

Cross tabulation of Statement 18 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	17	6	6	0	36
2.00	4	17	4	9	0	34
3.00	9	26	10	6	1	52
4.00	12	16	4	9	1	42
5.00	5	30	13	5	4	57
Total	37	106	37	35	6	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 22.39
p = 0.1311
df = 16

Statement 18 and Service Years are not statistically significantly related (chi-square=22.39; df=16; p=0.131).

Statement 19 – Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	13	15	1	0	36
2.00	7	12	8	3	3	33
3.00	11	20	17	3	1	52
4.00	8	20	9	5	0	42
5.00	13	23	12	6	1	55
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 16.99
p = 0.3865
df = 16

Statement 19 and Service Years are not statistically significantly related (chi-square=16.99; df=16; p=0.387).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	16	12	3	0	36
2.00	8	13	7	2	3	33
3.00	10	21	18	3	0	52
4.00	10	20	8	4	0	42
5.00	15	23	12	5	1	56
Total	48	93	57	17	4	219

Missing or invalid cases: 35

Chi-square test

Chi-square = 18.76
p = 0.2813
df = 16

Statement 20 and Service Years are not statistically significantly related (chi-square=18.76; df=16; p=0.281).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	19	12	2	3	36
2.00	23	8	0	1	32
3.00	34	16	2	0	52
4.00	29	11	1	1	42
5.00	34	21	1	0	56
Total	139	68	6	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 13.45
p = 0.3375
df = 12

Statement 21 and Service Years are not statistically significantly related (chi-square=13.45; df=12; p=0.338).

Statement 22 – Unethical conduct affects all employees at UNISA.

Cross tabulation of Statement 22 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	19	12	3	2	0	36
2.00	16	14	2	0	0	32
3.00	36	12	2	1	1	52
4.00	26	12	1	1	2	42
5.00	30	20	5	1	0	56
Total	127	70	13	5	3	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 15.30
p = 0.5026
df = 16

Statement 22 and Service Years are not statistically significantly related (chi-square=15.30; df=16; p=0.503).

Statement 23 – UNISA complies with the Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	13	16	4	0	36
2.00	1	5	23	2	0	31
3.00	3	10	34	5	0	52
4.00	3	5	28	4	2	42
5.00	2	10	40	3	0	55
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 20.50
p = 0.1985
df = 16

Statement 23 and Service Years are not statistically significantly related (chi-square=20.50; df=16; p=0.199).

Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Cross tabulation of Statement 24 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	13	16	4	0	36
2.00	1	6	21	3	0	31
3.00	3	8	36	5	0	52
4.00	3	7	27	4	1	42
5.00	2	12	39	2	0	55
Total	12	46	139	18	1	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 15.42
p = 0.4944
df = 16

Statement 24 and Service Years are not statistically significantly related (chi-square=15.42; df=16; p=0.494).

Statement 25 – UNISA provides the Protected Disclosures Act, No 26 of 2000.

Cross tabulation of Statement 25 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	4	12	18	2	36
2.00	1	16	14	0	31
3.00	4	19	28	1	52
4.00	6	14	21	1	42
5.00	4	20	29	2	55
Total	19	81	110	6	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 7.51
p = 0.8219
df = 12

Statement 25 and Service Years are not statistically significantly related (chi-square=7.51; df=12; p=0.822).

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	5	21	4	6	36
2.00	4	17	8	2	31
3.00	9	27	12	4	52
4.00	8	21	8	5	42
5.00	13	27	12	3	55
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 8.19
p = 0.7703
df = 12

Statement 26 and Service Years are not statistically significantly related (chi-square=8.19; df=12; p=0.770).

Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 27 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	15	15	2	0	36
2.00	1	9	18	2	1	31
3.00	2	16	27	6	1	52
4.00	5	10	22	4	1	42
5.00	5	13	37	0	0	55
Total	17	63	119	14	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 17.88
p = 0.3308
df = 16

Statement 27 and Service Years are not statistically significantly related (chi-square=17.88; df=16; p=0.331).

Statement 28 – I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 28 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	13	17	2	0	36
2.00	2	8	18	2	1	31
3.00	2	15	28	5	2	52
4.00	7	10	23	2	1	43
5.00	5	13	37	0	0	55
Total	20	59	123	11	4	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 16.04
p = 0.4501
df = 16

Statement 28 and Service Years are not statistically significantly related (chi-square=16.04; df=16; p=0.450).

Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Cross tabulation of Statement 29 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	17	5	1	0	36
2.00	14	14	2	1	0	31
3.00	20	23	8	0	1	52
4.00	22	14	7	0	0	43
5.00	16	21	16	2	0	55
Total	85	89	38	4	1	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 18.03
p = 0.3220
df = 16

Statement 29 and Service Years are not statistically significantly related (chi-square=18.03; df=16; p=0.322).

Statement 30 – Disloyal UNISA employee's can damage the image of UNISA.

Cross tabulation of Statement 30 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	18	0	0	1	35
2.00	16	13	2	0	0	31
3.00	30	20	2	0	0	52
4.00	21	15	2	4	1	43
5.00	27	25	1	2	0	55
Total	110	91	7	6	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square =18.69
p = 0.2849
df = 16

Statement 30 and Service Years are not statistically significantly related (chi-square=18.69; df=16; p=0.285).

Statement 31 – Loyalty is important for the acceptance or rejection of pro-active whistleblowing behaviour.

Cross tabulation of Statement 31 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	9	24	2	0	0	35
2.00	9	15	6	1	0	31
3.00	14	29	6	3	0	52
4.00	10	22	7	2	2	43
5.00	13	30	8	3	1	55
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 11.77
p = 0.7594
df = 16

Statement 31 and Service Years are not statistically significantly related (chi-square=11.77; df=16; p=0.759).

Statement 32 – UNISA management’s motivations are assumed to be

Cross tabulation of Statement 32 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	14	10	3	1	35
2.00	2	16	9	3	1	31
3.00	8	20	12	10	2	52
4.00	8	18	10	5	2	43
5.00	8	19	19	8	1	55
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 8.67
p = 0.9262
df = 16

Statement 32 and Service Years are not statistically significantly related (chi-square=8.67; df=16; p=0.926).

Statement 33 – A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.

Cross tabulation of Statement 33 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	18	8	3	1	34
2.00	6	10	11	4	0	31
3.00	3	32	14	1	2	52
4.00	9	19	9	5	1	43
5.00	7	23	13	8	2	53
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square = 17.20
p = 0.3726
df = 16

Statement 33 and Service Years are not statistically significantly related (chi-square=17.20; df=16; p=0.373).

Statement 34 – A whistle-blowing mechanism gives employees the right to question their employer’s ethical duties.

Cross tabulation of Statement 34 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	5	19	6	1	33
2.00	6	15	9	1	31
3.00	3	33	13	1	52
4.00	8	21	8	4	42
5.00	6	26	12	7	53
Total	28	114	48	14	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 15.93
p = 0.4576
df = 160

Statement 34 and Service Years are not statistically significantly related (chi-square=15.93; df=16; p=0.458).

Statement 35 – Whistle-Blowing may be the right thing to do, but it often doesn't happen, because there is a risk of victimization.

Cross tabulation of Statement 35 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	10	18	4	2	34
2.00	12	14	4	1	31
3.00	18	26	6	2	52
4.00	17	22	3	0	42
5.00	24	21	6	2	53
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 5.70
p = 0.9305
df = 12

Statement 35 and Service Years are not statistically significantly related (chi-square=5.70; df=12; p=0.930).

Statement 36 – The whistle-blower line will give UNISA early warning signals of unacceptable behaviour.

Cross tabulation of Statement 36 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	22	2	3	0	33
2.00	8	19	2	2	0	31
3.00	10	31	9	1	1	52
4.00	10	20	8	2	2	42
5.00	7	30	8	6	2	53
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 14.52
p = 0.5603
df = 16

Statement 36 and Service Years are not statistically significantly related (chi-square=14.52; df=16; p=0.560).

Statement 37 – UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	17	8	4	0	33
2.00	4	17	5	3	2	31
3.00	3	18	14	14	3	52
4.00	3	12	12	10	4	41
5.00	2	17	24	9	1	53
Total	16	81	63	40	10	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 24.82
p = 0.0730
df = 16

Statement 37 and Service Years are not statistically significantly related (chi-square=24.82; df=16; p=0.073).

Statement 38 – UNISA employees will report illegal practices through the whistleblowers line.

Cross tabulation of Statement 38 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	16	14	2	0	33
2.00	1	12	14	2	2	31
3.00	2	16	27	5	2	52
4.00	2	10	22	7	1	42
5.00	2	12	19	16	5	54
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 24.96
p = 0.0705
df = 16

Statement 38 and Service Years are not statistically significantly related (chi-square=24.96; df=16; p=0.070).

Statement 39 – UNISA employees will report unethical practices through the whistleblowers line.

Cross tabulation of Statement 39 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	15	15	2	0	33
2.00	2	11	15	2	1	31
3.00	4	13	26	6	2	51
4.00	2	13	17	9	1	42
5.00	1	14	20	14	5	54
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 20.81
p = 0.1861
df = 16

Statement 39 and Service Years are not statistically significantly related (chi-square=20.81; df=16; p=0.186).

Statement 40 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to crime.

Cross tabulation of Statement 40 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	24	1	1	0	33
2.00	5	23	1	1	0	30
3.00	9	37	4	1	0	51
4.00	10	25	3	4	0	42
5.00	5	37	9	2	1	54
Total	36	146	18	9	1	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 17.18
p = 0.3743
df = 16

Statement 40 and Service Years are not statistically significantly related (chi-square=17.18; df=16; p=0.374).

Statement 41 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Cross tabulation of Statement 41 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	25	1	1	0	33
2.00	5	22	1	1	1	30
3.00	7	39	4	1	0	51
4.00	11	23	3	4	0	41
5.00	5	36	8	3	1	53
Total	34	145	17	10	2	208

Missing or invalid cases: 46

Chi-square test

Chi-square = 18.16
p = 0.3149
df = 16

Statement 41 and Service Years are not statistically significantly related (chi-square=18.16; df=16; p=0.315).

Statement 42 – Whistle-blowing should form part of a corporate culture and ethics.

Cross tabulation of Statement 42 by Years Service

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	9	19	2	4	0	34
2.00	8	18	3	1	0	30
3.00	14	29	4	2	1	50
4.00	10	25	3	2	0	40
5.00	9	30	7	3	2	51
Total	50	121	19	12	3	205

Missing or invalid cases: 49

Chi-square test

Chi-square = 9.68
p = 0.8829
df = 16

Statement 42 and Service Years are not statistically significantly related (chi-square=9.68; df=16; p=0.883).

Statement 43 – Malicious reports on crime in the workplace warrants disciplinary action.

Cross tabulation of Statement 43 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	12	15	6	1	0	34
2.00	4	23	2	1	0	30
3.00	20	24	4	0	1	49
4.00	16	17	6	1	0	40
5.00	17	25	5	2	0	49
Total	69	104	23	5	1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 17.29
p = 0.3669
df = 16

Statement 43 and Service Years are not statistically significantly related (chi-square=17.29; df=16; p=0.367).

Statement 44 – Malicious reports on unethical conduct in the workplace warrants disciplinary action.

Cross tabulation of Statement 44 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	19	4	1	0	34
2.00	6	22	1	1	0	30
3.00	18	24	6	0	1	49
4.00	16	17	5	1	0	39
5.00	19	25	4	2	0	50
Total	69	107	20	5	1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 13.26
p = 0.6539
df = 16

Statement 44 and Service Years are not statistically significantly related (chi-square=13.26; df=16; p=0.654).

Statement 45 – UNISA needs a management approved policy for the protection of whistle-blowers.

Cross tabulation of Statement 45 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	17	14	2	1	34
2.00	15	14	1	0	30
3.00	27	18	3	1	49
4.00	21	17	0	0	38
5.00	25	20	4	1	50
Total	105	83	10	3	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 5.68
p = 0.9316
df = 12

Statement 45 and Service Years are not statistically significantly related (chi-square=5.68; df=12; p=0.932).

Statement 46 – Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	14	18	2	0	0	34
2.00	14	13	2	1	0	30
3.00	17	24	4	1	2	48
4.00	19	16	0	2	0	37
5.00	24	20	6	0	0	50
Total	88	91	14	4	2	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 17.47
p = 0.3559
df = 16

Statement 46 and Service Years are not statistically significantly related (chi-square=17.47; df=16; p=0.356).

Statement 47 – Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	21	8	1	0	34
2.00	1	12	15	2	0	30
3.00	8	13	23	2	2	48
4.00	6	13	14	4	0	37
5.00	6	22	17	4	0	49
Total	25	81	77	13	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 22.24
p = 0.1355
df = 16

Statement 47 and Service Years are not statistically significantly related (chi-square=22.24; df=16; p=0.136).

Statement 48 – Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Cross tabulation of Statement 48 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	8	15	8	0	34
2.00	0	7	17	6	1	30
3.00	4	9	27	6	3	48
4.00	4	7	17	4	5	37
5.00	2	9	30	5	3	49
Total	13	40	106	27	12	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 15.53
p = 0.4865
df = 16

Statement 48 and Service Years are not statistically significantly related (chi-square=15.53; df=16; p=0.487).

Statement 49 – Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	19	7	3	0	33
2.00	1	15	12	2	0	30
3.00	4	23	15	4	2	48
4.00	3	9	20	4	1	37
5.00	1	12	30	5	1	49
Total	13	78	84	18	4	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 26.27
p = 0.0504
df = 216

Statement 49 and Service Years are not statistically significantly related (chi-square=26.27; df=16; p=0.050).

Statement 50 – Unisa’s Internal Auditors are concerned with acts that violate company policy.

Cross tabulation of Statement 50 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	17	11	1	0	33
2.00	0	15	14	1	0	30
3.00	3	17	25	2	1	48
4.00	3	15	18	2	0	38
5.00	2	19	25	3	0	49
Total	12	83	93	9	1	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 11.66
p = 0.7673
df = 16

Statement 50 and Service Years are not statistically significantly related (chi-square=11.66; df=16; p=0.767).

Statement 51 – Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Cross tabulation of Statement 51 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	Total
1.00	4	14	14	1	33
2.00	2	14	14	0	30
3.00	1	15	31	1	48
4.00	6	15	15	2	38
5.00	1	13	33	2	49
Total	14	71	107	6	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 18.78
p = 0.0941
df = 12

Statement 51 and Service Years are not statistically significantly related (chi-square=18.78; df=12; p=0.094).

Statement 52 – There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Cross tabulation of Statement 52 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	18	5	0	0	33
2.00	8	16	5	1	0	30
3.00	14	26	5	3	0	48
4.00	13	19	5	1	0	38
5.00	21	24	3	1	1	50
Total	66	103	23	6	1	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 10.52
p = 0.8380
df = 16

Statement 52 and Service Years are not statistically significantly related (chi-square=10.52; df=16; p=0.838).

Statement 53 – Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	22	4	3	0	34
2.00	4	18	6	2	0	30
3.00	8	17	8	8	7	48
4.00	8	15	2	8	5	38
5.00	13	18	5	6	7	49
Total	38	90	25	27	19	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 25.34
p = 0.0640
df = 16

Statement 53 and Service Years are not statistically significantly related (chi-square=25.34; df=16; p=0.064).

Statement 54 – Internal Audit must investigate unethical acts at UNISA.

Cross tabulation of Statement 54 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	19	5	0	0	32
2.00	3	19	6	1	1	30
3.00	10	21	5	6	6	48
4.00	8	16	3	5	6	38
5.00	12	19	6	5	6	48
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 20.41
p = 0.2023
df = 16

Statement 54 and Service Years are not statistically significantly related (chi-square=20.41; df=16; p=0.202).

Statement 55 – I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Service Years

SERVICE YEARS	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	11	16	1	0	30
2.00	0	10	12	5	2	29
3.00	3	13	20	5	6	47
4.00	1	2	13	11	6	33
5.00	3	5	20	6	10	44
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 33.91
p = 0.0056
df = 16

Statement 55 and Service Years are statistically significantly related at the 1% level (chi-square=33.91; df=16; p=0.006).

EMPLOYMENT CAPACITY

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 6 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	32	37	6	10	6	91
2.00	56	60	12	22	5	155
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 2.08
p = 0.7210
df = 4

Statement 6 and Employment Capacity are not statistically significantly related (chi-square=2.08; df=4; p=0.721).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 7 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	30	41	5	14	1	91
2.00	58	53	14	24	6	155
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 4.57
p = 0.3348
df = 4

Statement 7 and Employment Capacity are not statistically significantly related (chi-square=4.57; df=4; p=0.335).

Statement 8 – UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	64	23	1	1	1	90
2.00	87	60	5	2	1	155
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 6.19
p = 0.1855
df = 4

Statement 8 and Employment Capacity are not statistically significantly related (chi-square=6.19; df=4; p=0.186).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

Cross tabulation of Statement 9 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	12	32	27	5	86
2.00	25	35	37	39	17	153
Total	35	47	69	66	22	239

Missing or invalid cases: 15

Chi-square test

Chi-square	= 8.67
p	= 0.0698
df	= 4

Statement 9 and Employment Capacity are not statistically significantly related (chi-square=8.67; df=4; p=0.070).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

Cross tabulation of Statement 10 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	16	32	25	5	85
2.00	27	32	41	37	15	152
Total	34	48	73	62	20	237

Missing or invalid cases: 17

Chi-square test

Chi-square	= 7.16
p	= 0.1276
df	= 4

Statement 10 and Employment Capacity are not statistically significantly related (chi-square=7.16; df=4; p=0.128).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	11	24	33	10	84
2.00	12	23	44	48	24	151
Total	18	34	68	81	34	235

Missing or invalid cases: 19

Chi-square test

Chi-square	= 1.70
p	= 0.7915
df	= 4

Statement 11 and Employment Capacity are not statistically significantly related (chi-square=1.70; df=4; p=0.791).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	9	16	26	26	8	85
2.00	12	27	42	49	20	150
Total	21	43	68	75	28	235

Missing or invalid cases: 19

Chi-square test

Chi-square	= 1.33
p	= 0.8569
df	= 4

Statement 12 and Employment Capacity are not statistically significantly related (chi-square=1.33; df=4; p=0.857).

Statement 13 – It is good corporate governance to manage whistle-blowing.

Cross tabulation of Statement 13 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	37	38	3	1	2	81
2.00	57	78	8	2	1	146
Total	94	116	11	3	3	227

Missing or invalid cases: 27

Chi-square test

Chi-square = 2.59
p = 0.6290
df = 4

Statement 13 and Employment Capacity are not statistically significantly related (chi-square=2.59; df=4; p=0.629).

Statement 14 – Whistle-Blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	33	19	8	2	79
2.00	31	55	33	23	2	144
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

Chi-square = 1.82
p = 0.7690
df = 4

Statement 14 and Employment Capacity are not statistically significantly related (chi-square=1.82; df=4; p=0.769).

Statement 15 – Whistle-Blowing deters employee related unethical conduct in the workplace.

Cross tabulation of Statement 15 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	15	32	19	12	2	80
2.00	28	50	39	25	2	144
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

Chi-square = 1.15
p = 0.8856
df = 4

Statement 15 and Employment Capacity are not statistically significantly related (chi-square=1.15; df=4; p=0.886).

Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Cross tabulation of Statement 16 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	5	40	29	0	79
2.00	6	18	57	52	8	141
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 8.12
p = 0.0872
df = 4

Statement 16 and Employment Capacity are not statistically significantly related (chi-square=8.12; df=4; p=0.087).

Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.

Cross tabulation of Statement 17 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	7	47	20	0	80
2.00	6	21	55	52	7	141
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square	= 13.00
p	= 0.0113
df	= 4

Statement 17 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.00; df=4; p=0.011).

Statement 18 – Whistle-Blower reporting channels can be seen as part of employee empowerment.

Cross tabulation of Statement 18 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	12	43	11	12	2	80
2.00	25	63	26	23	4	141
Total	37	106	37	35	6	221

Missing or invalid cases: 33

Chi-square test

Chi-square	= 1.85
p	= 0.7633
df	= 4

Statement 18 and Employment Capacity are not statistically significantly related (chi-square=1.85; df=4; p=0.763).

Statement 19 – Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	33	31	5	0	79
2.00	36	55	30	13	5	139
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square	= 13.26
p	= 0.0101
df	= 4

Statement 19 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.26; df=4; p=0.010).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	35	27	4	0	79
2.00	35	58	30	13	4	140
Total	48	93	57	17		219

Missing or invalid cases: 35

Chi-square test

Chi-square	= 8.35
p	= 0.0795
df	= 4

Statement 20 and Employment Capacity are not statistically significantly related (chi-square=8.35; df=4; p=0.080).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	Total
1.00	43	31	3	2	79
2.00	96	37	3	3	139
Total	139	68	6	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 4.79
p = 0.1881
df = 3

Statement 21 and Employment Capacity are not statistically significantly related (chi-square=4.79; df=3; p=0.188).

Statement 22 – Unethical conduct affects all employees at UNISA.

Cross tabulation of Statement 22 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	41	29	7	2	0	79
2.00	86	41	6	3	3	139
Total	127	70	13	5	3	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 5.16
p = 0.2717
df = 4

Statement 22 and Employment Capacity are not statistically significantly related (chi-square=5.16; df=4; p=0.272).

Statement 23 – UNISA complies with the Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	15	54	6	0	78
2.00	9	28	87	12	2	138
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 2.15
p	= 0.7076
df	= 4

Statement 23 and Employment Capacity are not statistically significantly related (chi-square=2.15; df=4; p=0.708).

Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Cross tabulation of Statement 24 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	17	53	6	0	78
2.00	10	29	86	12	1	138
Total	12	46	139	18	1	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 2.85
p	= 0.5829
df	= 4

Statement 24 and Employment Capacity are not statistically significantly related (chi-square=2.85; df=4; p=0.583).

Statement 25 – UNISA provides the Protected Disclosures Act, No 26 of 2000.

Cross tabulation of Statement 25 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	Total
1.00	5	30	39	4	78
2.00	14	51	71	2	138
Total	19	81	110	6	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 3.27
p = 0.3520
df = 3

Statement 25 and Employment Capacity are not statistically significantly related (chi-square=3.27; df=3; p=0.352).

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	42	19	4		78
2.00	26	71	25	16		138
Total	39	113	44	20		216

Missing or invalid cases: 38

Chi-square test

Chi-square = 3.39
p = 0.3355
df = 3

Statement 26 and Employment Capacity are not statistically significantly related (chi-square=3.39; df=3; p=0.335).

Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 27 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	27	42	3	1	78
2.00	12	36	77	11	2	138
Total	17	63	119	14	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 2.93
p = 0.5703
df = 4

Statement 27 and Employment Capacity are not statistically significantly related (chi-square=2.93; df=4; p=0.570).

Statement 28 – I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 28 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	24	44	3	2	78
2.00	15	35	79	8	2	139
Total	20	59	123	11	4	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 2.32
p = 0.6774
df = 4

Statement 28 and Employment Capacity are not statistically significantly related (chi-square=2.32; df=4; p=0.677).

Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Cross tabulation of Statement 29 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	26	37	14	1	0	78
2.00	59	52	24	3	1	139
Total	85	89	38	4	1	217

Missing or invalid cases: 37

Chi-square test

Chi-square	= 3.07
p	= 0.5468
df	= 4

Statement 29 and Employment Capacity are not statistically significantly related (chi-square=3.07; df=4; p=0.547).

Statement 30 – Disloyal UNISA employee's can damage the image of UNISA.

Cross tabulation of Statement 30 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	34	37	4	1	1	77
2.00	76	54	3	5	1	139
Total	110	91	7	6	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 4.60
p	= 0.3303
df	= 4

Statement 30 and Employment Capacity are not statistically significantly related (chi-square=4.60; df=4; p=0.330).

Statement 31 – Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.

Cross tabulation of Statement 31 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	47	6	7	0	77
2.00	38	73	23	2	3	139
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 12.64
p = 0.0132
df = 4

Statement 31 and Employment Capacity are statistically significantly related at the 5% level (chi-square=12.64; df=4; p=0.013).

Statement 32 – UNISA management’s motivations are assumed to be representative of society’s values and needs.

Cross tabulation of Statement 32 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	28	21	19	3	77
2.00	27	59	39	10	4	139
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 16.29
p = 0.0027
df = 4

Statement 32 and Employment Capacity are statistically significantly related at the 1% level (chi-square=16.29; df=4; p=0.003).

Statement 33 – A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.

Cross tabulation of Statement 33 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	35	23	9	1	75
2.00	22	67	32	12	5	138
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square	= 4.09
p	= 0.3940
df	= 4

Statement 33 and Employment Capacity are not statistically significantly related (chi-square=4.09; df=4; p=0.394).

Statement 34 – A whistle-blowing mechanism gives employees the right to question their employer’s ethical duties.

Cross tabulation of Statement 34 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	43	17	5	2	74
2.00	21	71	31	9	5	137
Total	28	114	48	14	7	211

Missing or invalid cases: 43

Chi-square test

Chi-square	= 1.73
p	= 0.7847
df	= 4

Statement 34 and Employment Capacity are not statistically significantly related (chi-square=1.73; df=4; p=0.785).

Statement 35 – Whistle-Blowing may be the right thing to do, but it often doesn't happen, because there is a risk of victimization.

Cross tabulation of Statement 35 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	Total
1.00	23	38	11	3	75
2.00	58	63	12	4	137
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square	= 3.68
p	= 0.2981
df	= 3

Statement 35 and Employment Capacity are not statistically significantly related (chi-square=3.68; df=3; p=0.298).

Statement 36 – The whistle-blower line will give UNISA early warning signals of unacceptable behaviour.

Cross tabulation of Statement 36 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	48	10	5	1	74
2.00	31	74	19	9	4	137
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square	= 3.54
p	= 0.4721
df	= 4

Statement 36 and Employment Capacity are not statistically significantly related (chi-square=3.54; df=4; p=0.472).

Statement 37 – UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	36	35	16	3	73
2.00	13	55	38	24	7	137
Total	16	81	63	40	10	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 3.32
p = 0.5060
df = 4

Statement 37 and Employment Capacity are not statistically significantly related (chi-square=3.32; df=4; p=0.506).

Statement 38 – UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	22	39	12	2	75
2.00	8	44	57	20	8	137
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 6.75
p = 0.1495
df = 4

Statement 38 and Employment Capacity are not statistically significantly related (chi-square=6.75; df=4; p=0.149).

Statement 39 – UNISA employees will report unethical practices through the whistle-blowers line.

Cross tabulation of Statement 39 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	19	39	13	2	74
2.00	9	47	54	20	7	137
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square	= 6.75
p	= 0.1496
df	= 4

Statement 39 and Employment Capacity are not statistically significantly related (chi-square=6.75; df=4; p=0.150).

Statement 40 – Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

Cross tabulation of Statement 40 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	12	54	4	2	1	73
2.00	24	92	14	7	0	137
Total	36	146	18	9	1	210

Missing or invalid cases: 44

Chi-square test

Chi-square	= 4.10
p	= 0.3927
df	= 4

Statement 40 and Employment Capacity are not statistically significantly related (chi-square=4.10; df=4; p=0.393).

Statement 41 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Cross tabulation of Statement 41 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	54	4	2	2	73
2.00	23	91	13	8	0	135
Total	34	145	17	10	2	208

Missing or invalid cases: 46

Chi-square test

Chi-square = 6.10
p = 0.1916
df = 4

Statement 41 and Employment Capacity are not statistically significantly related (chi-square=6.10; df=4; p=0.192).

Statement 42 – Whistle-blowing should form part of a corporate culture and ethics.

Cross tabulation of Statement 42 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	41	5	7	2	71
2.00	34	80	14	5	1	134
Total	50	121	19	12	3	205

Missing or invalid cases: 49

Chi-square test

Chi-square = 5.10
p = 0.2771
df = 4

Statement 42 and Employment Capacity are not statistically significantly related (chi-square=5.10; df=4; p=0.277).

Statement 43 – Malicious reports on crime in the workplace warrants disciplinary action.

Cross tabulation of Statement 43 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	24	35	9	4	0	72
2.00	45	69	14	1	1	130
Total	69	104	23	5	1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 5.17
p = 0.2707
df = 4

Statement 43 and Employment Capacity are not statistically significantly related (chi-square=5.17; df=4; p=0.271).

Statement 44 – Malicious reports on unethical conduct in the workplace warrants disciplinary action.

Cross tabulation of Statement 44 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	22	37	9	4	0	72
2.00	47	70	11	1	1	130
Total	69	107	20		1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 6.08
p = 0.1930
df = 4

Statement 44 and Employment Capacity are not statistically significantly related (chi-square=6.08; df=4; p=0.193).

Statement 45 – UNISA needs a management approved policy for the protection of whistle-blowers.

Cross tabulation of Statement 45 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	Total
1.00	31	35	4	2	72
2.00	74	48	6	1	129
Total	105	83	10	3	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 4.58
p = 0.2050
df = 3

Statement 45 and Employment Capacity are not statistically significantly related (chi-square=4.58; df=3; p=0.205).

Statement 46 – Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	30	35	6	0	0	71
2.00	58	56	8	4	2	128
Total	88	91	14	4	2	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 4.05
p = 0.3998
df = 4

Statement 46 and Employment Capacity are not statistically significantly related (chi-square=4.05; df=4; p=0.400).

Statement 47 – Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	33	27	6	0	70
2.00	21	48	50	7	2	128
Total	25	81	77	13	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square	= 6.89
p	= 0.1420
df	= 4

Statement 47 and Employment Capacity are not statistically significantly related (chi-square=6.89; df=4; p=0.142).

Statement 48 – Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Cross tabulation of Statement 48 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	13	43	9	3	70
2.00	11	27	63	18	9	128
Total	13	40	106	27	12	198

Missing or invalid cases: 56

Chi-square test

Chi-square	= 4.28
p	= 0.3692
df	= 4

Statement 48 and Employment Capacity are not statistically significantly related (chi-square=4.28; df=4; p=0.369).

Statement 49 – Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	26	31	8	1	69
2.00	10	52	53	10	3	128
Total	13	78	84	18	4	197

Missing or invalid cases: 57

Chi-square test

Chi-square	= 1.92
p	= 0.7500
df	= 4

Statement 49 and Employment Capacity are not statistically significantly related (chi-square=1.92; df=4; p=0.750).

Statement 50 – Unisa’s Internal Auditors are concerned with acts that violate company policy.

Cross tabulation of Statement 50 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	27	37	3	0	70
2.00	9	56	56	6	1	128
Total	12	83	93	9	1	198

Missing or invalid cases: 56

Chi-square test

Chi-square	= 2.21
p	= 0.6964
df	= 4

Statement 50 and Employment Capacity are not statistically significantly related (chi-square=2.21; df=4; p=0.696).

Statement 51 – Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Cross tabulation of Statement 51 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	Total
1.00	5	21	41	3	70
2.00	9	50	66	3	128
Total	14	71	107	6	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 2.01
p = 0.5700
df = 3

Statement 51 and Employment Capacity are not statistically significantly related (chi-square=2.01; df=3; p=0.570).

Statement 52 – There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Cross tabulation of Statement 52 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	20	35	12	3	1	71
2.00	46	68	11	3	0	128
Total	66	103	23	6	1	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 6.03
p = 0.1972
df = 4

Statement 52 and Employment Capacity are not statistically significantly related (chi-square=6.03; df=4; p=0.197).

Statement 53 – Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	20	34	13	10	3	70
2.00	28	56	12	17	16	129
Total	38	90	25	27	19	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 7.85
p = 0.0972
df = 4

Statement 53 and Employment Capacity are not statistically significantly related (chi-square=7.85; df=4; p=0.097).

Statement 54 – Internal Audit must investigate unethical acts at UNISA.

Cross tabulation of Statement 54 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	34	15	6	2	68
2.00	30	60	10	11	17	128
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 13.18
p = 0.0104
df = 4

Statement 54 and Employment Capacity are statistically significantly related at the 5% level (chi-square=13.18; df=4; p=0.010).

Statement 55 – I have faith in the investigative ability of the Internal Audit function at

UNISA.

Cross tabulation of Statement 55 by Employment Capacity

CAPACITY	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	10	31	14	6	61
2.00	9	31	50	14	18	122
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 11.11
p = 0.0253
df = 4

Statement 55 and Employment Capacity are statistically significantly related at the 5% level (chi-square=11.11; df=4; p=0.025).

HOME LANGUAGE

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 6 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	45	53	12	22	3	135
2.00	14	15	1	10	5	45
3.00	9	13	0	0	2	24
4.00	13	8	3	0	0	24
5.00	7	8	2	0	1	18
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 30.50
p = 0.0156
df = 16

Statement 6 and Home Language are statistically significantly related at the 5% level (chi-square=30.50; df=16; p=0.016).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 7 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	47	50	11	26	1	135
2.00	12	15	3	10	5	45
3.00	10	11	0	2	1	24
4.00	13	9	2	0	0	24
5.00	6	9	3	0	0	18
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 32.92
p = 0.0076
df = 16

Statement 7 and Home Language are statistically significantly related at the 1% level (chi-square=32.92; df=16; p=0.008).

Statement 8 – UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	84	41	6	1	2	134
2.00	32	13	0	0	0	45
3.00	13	10	0	1	0	24
4.00	14	10	0	0	0	24
5.00	8	9	0	1	0	18
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 16.98
p = 0.3872
df = 16

Statement 8 and Home LANGUAGE are not statistically significantly related (chi-square=16.98; df=16; p=0.387).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

Cross tabulation of Statement 9 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	15	30	38	39	9	131
2.00	8	8	14	10	3	43
3.00	7	2	5	5	3	22
4.00	3	4	5	7	6	25
5.00	2	3	7	5	1	18
Total	35	47	69	66	22	239

Missing or invalid cases: 15

Chi-square test

Chi-square = 18.49
p = 0.2959
df = 16

Statement 9 and Home Language are not statistically significantly related (chi-square=18.49; df=16; p=0.296).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

Cross tabulation of Statement 10 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	14	32	42	35	8	131
2.00	9	8	13	9	3	42
3.00	5	4	4	6	2	21
4.00	2	3	7	7	6	25
5.00	4	1	7	5	1	18
Total	34	48	73	62	20	237

Missing or invalid cases: 17

Chi-square test

Chi-square = 19.65
p = 0.2364
df = 16

Statement 10 and Home Language are not statistically significantly related (chi-square=19.65; df=16; p=0.236).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	12	19	45	42	12	130
2.00	3	9	8	16	6	42
3.00	1	2	7	8	3	21
4.00	2	3	2	12	6	25
5.00	0	1	6	3	7	17
Total	18	34	68	81	34	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 27.30
p = 0.0383
df = 16

Statement 11 and Home Language are statistically significantly related at the 5% level (chi-square=27.30; df=16; p=0.038).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	27	46	36	10	130
2.00	7	9	7	15	5	43
3.00	1	3	8	7	2	21
4.00	2	3	2	12	6	25
5.00	0	1	5	5	5	16
Total	21	43	68	75	28	235

Missing or invalid cases: 19

Chi-square test

Chi-square = 28.78
p = 0.0255
df = 16

Statement 12 and Home Language are statistically significantly related at the 5% level (chi-square=28.78; df=16; p=0.025).

Statement 13 – It is good corporate governance to manage whistle-blowing.

Cross tabulation of Statement 13 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	57	62	4	1	2	126
2.00	14	26	2	0	1	43
3.00	7	11	1	2	0	21
4.00	11	8	2	0	0	21
5.00	5	9	2	0	0	16
Total	94	116	11	3	3	227

Missing or invalid cases: 27

Chi-square test

Chi-square = 21.00
p = 0.1786
df = 16

Statement 13 and Home Language are not statistically significantly related (chi-square=21.00; df=16; p=0.179).

Statement 14 – Whistle-Blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	22	48	32	21	2	125
2.00	8	18	12	4	0	42
3.00	7	8	2	3	0	20
4.00	7	6	4	2	2	21
5.00	4	8	2	1	0	15
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

Chi-square = 19.48
p = 0.2445
df = 16

Statement 14 and Home Language are not statistically significantly related (chi-square=19.48; df=16; p=0.245).

Statement 15 – Whistle-Blowing deters employee related unethical conduct in the workplace.

Cross tabulation of Statement 15 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	19	46	33	26	2	126
2.00	7	18	12	5	0	42
3.00	7	5	6	2	0	20
4.00	6	6	4	31	2	21
5.00	4	7	3		0	15
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

Chi-square = 19.79
p = 0.2298
df = 16

Statement 15 and Home Language are not statistically significantly related (chi-square=19.79; df=16; p=0.230).

Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Cross tabulation of Statement 16 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	11	59	47	3	125
2.00	3	3	19	15	0	40
3.00	3	2	9	4	1	19
4.00	0	4	7	8	2	21
5.00	0	3	3	7	2	15
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 23.09
p = 0.1146
df = 16

Statement 16 and Home Language are not statistically significantly related (chi-square=23.09; df=16; p=0.111).

Statement 17 – UNISA will not investigate information received through the whistle-blowers line on unethical conduct.

Cross tabulation of Statement 17 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	15	59	43	2	125
2.00	3	7	20	10	0	40
3.00	2	0	10	5	2	19
4.00	1	3	8	9	1	22
5.00	0	3	5	5	2	15
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 19.37
p = 0.2501
df = 16

Statement 17 and Home Language are not statistically significantly related (chi-square=19.37; df=16; p=0.250).

Statement 18 – Whistle-Blower reporting channels can be seen as part of employee empowerment.

Cross tabulation of Statement 18 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	21	61	21	18	3	124
2.00	8	21	5	6	1	41
3.00	2	6	6	4	1	19
4.00	4	9	4	4	1	22
5.00	2	9	1	3	0	15
Total	37	106	37	35	6	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 8.50
p = 0.9324
df = 16

Statement 18 and Home Language are not statistically significantly related (chi-square=8.50; df=16; p=0.932).

Statement 19 – Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	20	52	40	11	0	123
2.00	8	19	8	3	1	39
3.00	6	5	5	1	2	19
4.00	8	8	4	1	1	22
5.00	4	4	4	2	1	15
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 21.29
p = 0.1677
df = 16

Statement 19 and Home Language are not statistically significantly related (chi-square=21.29; df=16; p=0.168).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	23	55	36	10	0	124
2.00	10	17	9	2	1	39
3.00	6	7	5	0	1	19
4.00	6	9	3	3	1	22
5.00	3	5	4	2	1	15
Total	48	93	57	17	4	219

Missing or invalid cases: 35

Chi-square test

Chi-square = 14.28
p = 0.5781
df = 16

Statement 20 and Home Language are not statistically significantly related (chi-square=14.28; df=16; p=0.578).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	76	45	2	1	1	124
2.00	25	9	4	0	0	38
3.00	11	7	0	1	1	19
4.00	14	5	0	3	3	22
5.00	13	2	0	0	0	15
Total	139	68	6	5	5	

Missing or invalid cases: 36

Chi-square test

Chi-square = 31.39
p = 0.0017
df = 12

Statement 21 and Home Language are statistically significantly related at the 1% level (chi-square=31.39; df=12; p=0.002).

Statement 22 – Unethical conduct affects all employees at UNISA.

Cross tabulation of Statement 22 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	72	43	6	3	0	124
2.00	22	8	6	0	2	38
3.00	11	7	0	1	0	19
4.00	13	7	1	1	0	22
5.00	9	5	0	0	1	15
Total	127	70	13	5	3	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 22.31
p = 0.1336
df = 16

Statement 22 and Home Language are not statistically significantly related (chi-square=22.31; df=16; p=0.134).

Statement 23 – UNISA complies with the Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	21	88	10	0	124
2.00	0	10	21	4	2	37
3.00	1	3	15	0	0	19
4.00	3	6	10	2	0	21
5.00	3	3	7	2	0	15
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 28.93
p = 0.0244
df = 16

Statement 23 and Home Language are statistically significantly related at the 5% level (chi-square=28.93; df=16; p=0.024).

Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Cross tabulation of Statement 24 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	24	86	9	0	124
2.00	1	9	20	6	1	37
3.00	1	3	15	0	0	19
4.00	2	8	10	1	0	21
5.00	3	2	8	2	0	15
Total	12	46	139	18	1	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 24.21
p = 0.0850
df = 16

Statement 24 and Home Language are not statistically significantly related (chi-square=24.21; df=16; p=0.085).

Statement 25 – UNISA provides the Protected Disclosures Act, No 26 of 2000.

Cross tabulation of Statement 25 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	8	46	66	4	124
2.00	3	17	17	0	37
3.00	1	5	13	0	19
4.00	4	6	10	1	21
5.00	3	7	4	1	15
Total	19	81	110	6	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 13.83
p = 0.3118
df = 12

Statement 25 and Home Language are not statistically significantly related (chi-square=13.83; df=12; p=0.312).

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	17	70	29	8	124
2.00	5	22	6	4	37
3.00	8	5	4	2	19
4.00	6	9	3	3	21
5.00	3	7	2	3	15
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 18.04
p = 0.1145
df = 12

Statement 26 and Home Language are not statistically significantly related (chi-square=18.04; df=12; p=0.114).

Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 27 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	37	71	7	3	124
2.00	3	12	18	4	0	37
3.00	1	5	13	0	0	19
4.00	6	6	7	2	0	21
5.00	1	3	10	1	0	15
Total	17	63	119	14	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 21.85
p = 0.1482
df = 16

Statement 27 and Home Language are not statistically significantly related (chi-square=21.85; df=16; p=0.148).

Statement 28 – I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 28 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	36	74	6	3	125
2.00	6	10	18	2	1	37
3.00	1	5	13	0	0	19
4.00	6	5	8	2	0	21
5.00	1	3	10	1	0	15
Total	20	59	123	11	4	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 19.90
p = 0.2248
df = 16

Statement 28 and Home Language are not statistically significantly related (chi-square=19.90; df=16; p=0.225).

Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Cross tabulation of Statement 29 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	44	52	27	2	0	125
2.00	17	16	3	1	0	37
3.00	7	8	4	0	0	19
4.00	8	8	4	1	0	21
5.00	9	5	0	0	1	15
Total	85	89	38	4	1	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 24.06
p = 0.0883
df = 16

Statement 29 and Home Language are not statistically significantly related (chi-square=24.06; df=16; p=0.088).

Statement 30 – Disloyal UNISA employee's can damage the image of UNISA.

Cross tabulation of Statement 30 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	66	51	4	2	2	125
2.00	19	15	2	1	0	37
3.00	7	10	1	1	0	19
4.00	11	7	0	2	0	20
5.00	7	8	0	0	0	15
Total	110	91	7	6	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 10.79
p = 0.8221
df = 16

Statement 30 and Home Language are not statistically significantly related (chi-square=10.79; df=16; p=0.822).

Statement 31 – Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.

Cross tabulation of Statement 31 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	30	74	16	4	1	125
2.00	8	20	4	3	2	37
3.00	5	9	4	1	0	19
4.00	6	12	1	1	0	20
5.00	6	5	4	0	0	15
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 15.48
p = 0.4901
df = 16

Statement 31 and Home Language are not statistically significantly related (chi-square=15.48; df=16; p=0.490).

Statement 32 – UNISA management’s motivations are assumed to be representative of society’s values and needs.

Cross tabulation of Statement 32 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	45	39	19	5	125
2.00	6	19	6	5	1	37
3.00	2	9	6	2	0	19
4.00	3	9	5	2	1	20
5.00	5	5	4	1	0	15
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 11.07
p = 0.8051
df = 16

Statement 32 and LANGUAGE are not statistically significantly related (chi-square=11.07; df=16; p=0.805).

Statement 33 – A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.

Cross tabulation of Statement 33 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	69	29	11	2	122
2.00	8	17	5	5	2	37
3.00	1	6	8	2	1	18
4.00	5	7	5	3	1	21
5.00	4	3	8	0	0	15
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square = 28.48
p = 0.0277
df = 16

Statement 33 and Home Language are statistically significantly related at the 5% level (chi-square=28.48; df=16; p=0.028).

Statement 34 – A whistle-blowing mechanism gives employees the right to question their employer’s ethical duties.

Cross tabulation of Statement 34 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	71	28	7	3	122
2.00	5	20	5	4	2	36
3.00	1	9	6	1	1	18
4.00	6	8	3	2	1	20
5.00	3	6	6	0	0	15
Total	28	114	48	14	7	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 16.89
p = 0.1786
df = 16

Statement 34 and Home Language are not statistically significantly related (chi-square=16.89; df=16; p=0.393).

Statement 35 – Whistle-Blowing may be the right thing to do, but it often doesn't happen, because there is a risk of victimization.

Cross tabulation of Statement 35 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	42	69	8	3	122
2.00	13	18	5	0	36
3.00	8	6	4	0	18
4.00	11	4	2	4	21
5.00	7	4	4	0	15
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 36.23
p = 0.0003
df = 12

Statement 35 and Home Language are statistically significantly related at the 1% level (chi-square=36.23; df=12; p=0.000).

Statement 36 – The whistle-blower line will give UNISA early warning signals of unacceptable behaviour.

Cross tabulation of Statement 36 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	15	78	21	7	1	122
2.00	6	19	5	3	3	36
3.00	8	6	2	2	0	18
4.00	8	10	0	2	0	20
5.00	4	9	1	0	1	15
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 32.28
p = 0.0092
df = 16

Statement 36 and Home Language are statistically significantly related at the 1% level (chi-square=32.28; df=16; p=0.009).

Statement 37 – UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	41	45	26	6	12
2.00	2	13	10	9	2	36
3.00	4	8	3	3	0	18
4.00	3	11	4	0	2	20
5.00	4	8	1	2	0	15
Total	16	81	63	40	10	

Missing or invalid cases: 44

Chi-square test

Chi-square = 35.71
p = 0.0032
df = 16

Statement 37 and Home Language are statistically significantly related at the 1% level (chi-square=35.71; df=16; p=0.003).

Statement 38 – UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	31	61	20	6	122
2.00	0	7	21	7	1	36
3.00	1	9	3	4	1	18
4.00	1	9	8	0	2	20
5.00	2	10	3	1	0	16
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 31.23
p = 0.0126
df = 16

Statement 38 and Home Language are statistically significantly related at the 5% level (chi-square=31.23; df=16; p=0.013).

Statement 39 – UNISA employees will report unethical practices through the whistleblowers line.

Cross tabulation of Statement 39 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	32	58	21	6	122
2.00	1	9	18	7	1	36
3.00	0	8	6	4	0	18
4.00	1	9	8	0	2	20
5.00	3	8	3	1	0	15
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 25.93
p = 0.0550
df = 16

Statement 39 and Home Language are not statistically significantly related (chi-square=25.93; df=16; p=0.055).

Statement 40 – Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

Cross tabulation of Statement 40 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	20	87	9	5	0	121
2.00	4	26	3	2	1	36
3.00	2	13	2	1	0	18
4.00	6	10	3	1	0	20
5.00	4	10	1	0	0	15
Total	36	146	18	9	1	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 12.22
p = 0.7287
df = 16

Statement 40 and Home Language are not statistically significantly related (chi-square=12.22; df=16; p=0.729).

Statement 41 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Cross tabulation of Statement 41 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	19	86	8	6	0	119
2.00	3	25	4	2	2	36
3.00	2	12	3	1	0	18
4.00	6	11	2	1	0	20
5.00	4	11	0	0	0	15
Total	34	145	17	10	2	208

Missing or invalid cases: 46

Chi-square test

Chi-square = 19.71
p = 0.2337
df = 16

Statement 41 and Home Language are not statistically significantly related (chi-square=19.71; df=16; p=0.234).

Statement 42 – Whistle-blowing should form part of a corporate culture and ethics.

Cross tabulation of Statement 42 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	29	69	9	6	2	115
2.00	7	24	2	2	1	36
3.00	4	10	3	1	0	18
4.00	5	11	3	2	0	21
5.00	5	7	2	1	0	15
Total	50	121	19	12	3	205

Missing or invalid cases: 49

Chi-square test

Chi-square = 6.44
p = 0.9827
df = 16

Statement 42 and Home Language are not statistically significantly related (chi-square=6.44; df=16; p=0.983).

Statement 43 – Malicious reports on crime in the workplace warrants disciplinary action.

Cross tabulation of Statement 43 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	39	54	15	3	1	112
2.00	11	23	2	0	0	36
3.00	4	12	1	1	0	18
4.00	10	7	3	1	0	21
5.00	5	8	2	0	0	15
Total	69	104	23	5	1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 10.92
p = 0.8145
df = 16

Statement 43 and Home Language are not statistically significantly related (chi-square=10.92; df=16; p=0.814).

Statement 44 – Malicious reports on unethical conduct in the workplace warrants disciplinary action.

Cross tabulation of Statement 44 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	38	56	14	3	1	112
2.00	11	24	1	0	0	36
3.00	5	10	2	1	0	18
4.00	10	9	1	1	0	21
5.00	5	8	2	0	0	15
Total	69	107	20	5	1	202

Missing or invalid cases: 52

Chi-square test

Chi-square = 9.95
p = 0.8691
df = 16

Statement 44 and Home Language are not statistically significantly related (chi-square=9.95; df=16; p=0.869).

Statement 45 – UNISA needs a management approved policy for the protection of

whistle-blowers.

Cross tabulation of Statement 45 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	58	48	4	1	111
2.00	13	19	3	1	36
3.00	11	4	3	0	18
4.00	14	6	0	1	21
5.00	9	6	0	0	15
Total	105	83	10	3	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 17.37
p = 0.1363
df = 12

Statement 45 and Home Language are not statistically significantly related (chi-square=17.37; df=12; p=0.136).

Statement 46 – Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	44	59	4	0	2	109
2.00	15	12	6	3	0	36
3.00	11	4	3	0	0	18
4.00	12	8	0	1	0	21
5.00	6	8	1	0	0	15
Total	88	91	14	4	2	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 30.77
p = 0.0144
df = 16

Statement 46 and Home Language are statistically significantly related at the 5% level (chi-square=30.77; df=16; p=0.014).

Statement 47 – Unisa's Department of Internal Audit is responsible for implementing a

whistle-blowing compliance program.

Cross tabulation of Statement 47 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	49	35	7	1	108
2.00	1	13	16	6	0	36
3.00	1	4	12	0	1	18
4.00	6	9	6	0	0	21
5.00	1	6	8	0	0	15
Total	25	81	77	13	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 30.79
p = 0.0143
df = 16

Statement 47 and Home Language are statistically significantly related at the 5% level (chi-square=30.79; df=16; p=0.014).

Statement 48 – Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Cross tabulation of Statement 48 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	26	54	16	4	108
2.00	1	6	19	7	3	36
3.00	0	1	14	1	2	18
4.00	2	4	10	2	3	21
5.00	2	3	9	1	0	15
Total	13	40	106	27	12	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 16.81
p = 0.3978
df = 16

Statement 48 and Home Language are not statistically significantly related (chi-square=16.81; df=16; p=0.398).

Statement 49 – Internal Auditors are natural outlets for whistle-blowers for purposes of

remedy, control and prevention.

Cross tabulation of Statement 49 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	44	45	9	2	107
2.00	1	15	11	9	0	36
3.00	0	6	11	0	1	18
4.00	4	7	9	0	1	21
5.00	1	6	8	0	0	15
Total	13	78	84	18	4	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 28.32
p = 0.0289
df = 16

Statement 49 and Home Language are statistically significantly related at the 5% level (chi-square=28.32; df=16; p=0.029).

Statement 50 – Unisa’s Internal Auditors are concerned with acts that violate company policy.

Cross tabulation of Statement 50 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	46	52	5	0	107
2.00	3	17	15	2	0	37
3.00	0	5	12	0	1	18
4.00	4	7	9	1	0	21
5.00	1	8	5	1	0	15
Total	12	83	93	9	1	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 23.59
p = 0.0988
df = 16

Statement 50 and Home Language are not statistically significantly related (chi-square=23.59; df=16; p=0.099).

Statement 51 – Internal Auditors have an UNISA corporate mandate to investigate

whistle-blower reports.

Cross tabulation of Statement 51 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	Total
1.00	5	35	64	3	107
2.00	5	12	19	1	37
3.00	0	4	13	1	18
4.00	4	11	5	1	21
5.00	0	9	6	0	15
Total	14	71	107	6	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 22.00
p = 0.0375
df = 12

Statement 51 and Home Language are statistically significantly related at the 5% level (chi-square=22.00; df=12; p=0.037).

Statement 52 – There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Cross tabulation of Statement 52 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	31	59	14	4	0	108
2.00	10	21	4	1	1	37
3.00	9	8	1	0	0	18
4.00	12	6	2	1	0	21
5.00	4	9	2	0	0	15
Total	66	103	23	6	1	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 16.00
p = 0.4530
df = 16

Statement 52 and Home Language are not statistically significantly related (chi-square=16.00; df=16; p=0.453).

Statement 53 – Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	21	51	13	16	6	17
2.00	7	16	3	10	1	37
3.00	3	4	6	0	5	18
4.00	6	10	0	1	5	22
5.00	1	9	3	0	2	15
Total	38	90	25	27	19	199

Missing or invalid cases: 55

Chi-square test

Chi-square = 40.20
p = 0.0007
df = 16

Statement 53 and Home Language are statistically significantly related at the 1% level (chi-square=40.20; df=16; p=0.001).

Statement 54 – Internal Audit must investigate unethical acts at UNISA.

Cross tabulation of Statement 54 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	22	52	15	12	5	106
2.00	8	20	3	4	2	37
3.00	3	5	5	0	5	18
4.00	6	8	0	0	6	20
5.00	2	9	2	1	1	15
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 33.00
p = 0.0074
df = 16

Statement 54 and Home Language are statistically significantly related at the 1% level (chi-square=33.00; df=16; p=0.007).

Statement 55 – I have faith in the investigative ability of the Internal Audit function at

UNISA.

Cross tabulation of Statement 55 by Home Language

LANGUAGE	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	24	44	18	8	100
2.00	1	8	14	7	2	32
3.00	0	4	8	0	6	18
4.00	1	2	6	2	7	18
5.00	1	3	9	1	1	15
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square = 27.46
p = 0.0366
df = 16

Statement 55 and Home Language are statistically significantly related at the 5% level (chi-square=27.46; df=16; p=0.037).

GENDER

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 6 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	43	42	4	11	8	108
2.00	45	55	14	21	3	138
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 9.22
p = 0.0558
df = 4

Statement 6 and Gender are not statistically significantly related (chi-square=9.22; df=4; p=0.056).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 7 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	40	43	4	17	4	108
2.00	48	51	15	21	3	138
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 4.75
p = 0.3136
df = 4

Statement 7 and Gender are not statistically significantly related (chi-square=4.75; df=4; p=0.314).

Statement 8 – UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	66	37	1	3	0	107
2.00	85	46	5	0	2	138
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 7.23
p = 0.1244
df = 4

Statement 8 and Gender are not statistically significantly related (chi-square=7.23; df=4; p=0.124).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

Cross tabulation of Statement 9 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	15	20	24	34	11	104
2.00	19	27	45	32	11	134
Total	34	47	69	66	22	238

Missing or invalid cases: 16

Chi-square test

Chi-square = 4.25
p = 0.3731
df = 4

Statement 9 and Gender are not statistically significantly related (chi-square=4.25; df=4; p=0.373).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

Cross tabulation of Statement 10 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	14	19	26	33	10	102
2.00	20	29	47	28	10	134
Total	34	48	73	61	20	236

Missing or invalid cases: 18

Chi-square test

Chi-square = 5.35
p = 0.2530
df = 4

Statement 10 and Gender are not statistically significantly related (chi-square=5.35; df=4; p=0.253).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	12	17	48	19	100
2.00	13	22	51	33	15	134
Total	17	34	68	81	34	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 23.51
p = 0.0001
df = 4

Statement 11 and GENDER are statistically significantly related at the 1% level (chi-square=23.51; df=4; p=0.000).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	15	20	47	14	101
2.00	15	28	48	28	14	133
Total	20	43	68	75	28	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 21.30
p = 0.0003
df = 4

Statement 12 and GENDER are statistically significantly related at the 1% level (chi-square=21.30; df=4; p=0.000).

Statement 13 – It is good corporate governance to manage whistle-blowing.

Cross tabulation of Statement 13 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	45	49	5	2	0	101
2.00	49	67	6	1	3	126
Total	94	116	11	3	3	227

Missing or invalid cases: 27

Chi-square test

Chi-square = 3.68
p = 0.4512
df = 4

Statement 13 and Gender are not statistically significantly related (chi-square=3.68; df=4; p=0.451).

Statement 14 – Whistle-Blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	29	41	17	8	2	97
2.00	19	47	35	23	2	126
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

Chi-square = 12.42
p = 0.0145
df = 4

Statement 14 and Gender are statistically significantly related at the 5% level (chi-square=12.42; df=4; p=0.014).

Statement 15 – Whistle-Blowing deters employee related unethical conduct in the workplace.

Cross tabulation of Statement 15 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	28	36	18	14	2	98
2.00	15	46	40	23	2	126
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

Chi-square = 12.38
p = 0.0148
df = 4

Statement 15 and Gender are statistically significantly related at the 5% level (chi-square=12.38; df=4; p=0.015).

Statement 16 – UNISA will not investigate information received through the whistleblowers line on crime.

Cross tabulation of Statement 16 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	14	30	45	5	97
2.00	8	9	67	36	3	123
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 16.13
p = 0.0029
df = 4

Statement 16 and Gender are statistically significantly related at the 1% level (chi-square=16.13; df=4; p=0.003).

Statement 17 – UNISA will not investigate information received through the whistleblowers line on unethical conduct.

Cross tabulation of Statement 17 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	10	36	43	5	97
2.00	9	18	66	29	2	124
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 15.04
p = 0.0046
df = 4

Statement 17 and Gender are statistically significantly related at the 1% level (chi-square=15.04; df=4; p=0.005).

Statement 18 – Whistle-Blower reporting channels can be seen as part of employee empowerment.

Cross tabulation of Statement 18 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	47	13	17	3	96
2.00	21	59	24	18	3	125
Total	37	106	37	35	6	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 1.55
p = 0.8170
df = 4

Statement 18 and GENDER are not statistically significantly related (chi-square=1.55; df=4; p=0.817).

Statement 19 – Very few crimes in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 19 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	24	32	29	6	4	95
2.00	22	56	32	12	1	123
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square	= 7.10
p	= 0.1307
df	= 4

Statement 19 and Gender are not statistically significantly related (chi-square=7.10; df=4; p=0.131).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	23	36	28	5	3	95
2.00	25	57	29	12	1	124
Total	48	93	57	17	4	219

Missing or invalid cases: 35

Chi-square test

Chi-square	= 4.97
p	= 0.2902
df	= 4

Statement 20 and GENDER are not statistically significantly related (chi-square=4.97; df=4; p=0.290).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	59	31	1	4	95
2.00	80	37	5	1	123
Total	139	68	6	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square	= 4.65
p	= 0.1994
df	= 4

Statement 21 and GENDER are not statistically significantly related (chi-square=4.65; df=3; p=0.199).

Statement 22 – Unethical conduct affects all employees at UNISA.**Cross tabulation of Statement 22 by Gender**

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	55	34	3	3	0	95
2.00	72	36	10	2	3	123
Total	127	70	13	5	3	218

Missing or invalid cases: 36

Chi-square test

Chi-square	= 5.80
p	= 0.2145
df	= 4

Statement 22 and GENDER are not statistically significantly related (chi-square=5.80; df=4; p=0.214).

Statement 23 – UNISA complies with the Protected Disclosures Act, No 26 of 2000 as

UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	20	58	9	0	94
2.00	5	23	83	9	2	122
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 3.40
p	= 0.4928
df	= 4

Statement 23 and Gender are not statistically significantly related (chi-square=3.40; df=4; p=0.493).

Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Cross tabulation of Statement 24 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	21	58	7	0	94
2.00	4	25	81	1	1	122
Total	12	46	139	18	1	216

Missing or invalid cases: 38

Chi-square test

Chi-square	= 3.81
p	= 0.4323
df	= 4

Statement 24 and Gender are not statistically significantly related (chi-square=3.81; df=4; p=0.432).

Statement 25 – UNISA provides the Protected Disclosures Act, No 26 of 2000.

Cross tabulation of Statement 25 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	11	35	45	3	94
2.00	8	46	65	3	122
Total	19	81	110	6	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 2.01
p = 0.5708
df = 3

Statement 25 and Gender are not statistically significantly related (chi-square=2.01; df=3; p=0.571).

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	24	50	11	9	94
2.00	15	63	33	11	122
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 11.33
p = 0.0101
df = 3

Statement 26 and Gender are statistically significantly related at the 5% level (chi-square=11.33; df=3; p=0.010).

Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 27 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	10	32	45	7	0	94
2.00	7	31	74	7	3	122
Total	17	63	119	14	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 7.10
p = 0.1306
df = 4

Statement 27 and Gender are not statistically significantly related (chi-square=7.10; df=4; p=0.131).

Statement 28 – I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 28 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	29	48	6	1	95
2.00	9	30	75	5	3	122
Total	20	59	123	11	4	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 3.94
p = 0.4147
df = 4

Statement 28 and Gender are not statistically significantly related (chi-square=3.94; df=4; p=0.415).

Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Cross tabulation of Statement 29 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	40	33	20	2	0	95
2.00	45	56	18	2	1	122
Total	85	89	38	4	1	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 4.05
p = 0.3998
df = 4

Statement 29 and Gender are not statistically significantly related (chi-square=4.05; df=4; p=0.400).

Statement 30 – Disloyal UNISA employee’s can damage the image of UNISA.**Cross tabulation of Statement 30 by Gender**

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	44	46	2	3	0	95
2.00	66	45	5	3	2	121
Total	110	91	7	6	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 4.63
p = 0.3269
df = 4

Statement 30 and Gender are not statistically significantly related (chi-square=4.63; df=4; p=0.327).

Statement 31 – Loyalty is important for the acceptance or rejection of pro-active whistleblowing behaviour.

Cross tabulation of Statement 31 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	28	56	7	4	0	95
2.00	27	64	22	5	3	121
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 8.41
p = 0.0776
df = 4

Statement 31 and Gender are not statistically significantly related (chi-square=8.41; df=4; p=0.078).

Statement 32 – UNISA management’s motivations are assumed to be representative of society’s values and needs.

Cross tabulation of Statement 32 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	46	22	9	1	95
2.00	16	41	38	20	6	121
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 9.33
p = 0.0533
df = 4

Statement 32 and Gender are not statistically significantly related (chi-square=9.33; df=4; p=0.053).

Statement 33 – A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.

Cross tabulation of Statement 33 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	44	23	8	5	93
2.00	16	58	32	13	1	120
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square = 4.21
p = 0.3787
df = 4

Statement 33 and Gender are not statistically significantly related (chi-square=4.21; df=4; p=0.379).

Statement 34 – A whistle-blowing mechanism gives employees the right to question their employer’s ethical duties.

Cross tabulation of Statement 34 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	14	47	19	6	6	92
2.00	14	67	29	8	1	119
Total	28	114	48	14	7	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 6.09
p = 0.1922
df = 4

Statement 34 and Gender are not statistically significantly related (chi-square=6.09; df=4; p=0.192).

Statement 35 – Whistle-Blowing may be the right thing to do, but it often doesn’t happen, because there is a risk of victimization.

Cross tabulation of Statement 35 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	34	44	9	5	92
2.00	47	57	14	2	120
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 2.48
p = 0.4794
df = 3

Statement 35 and Gender are not statistically significantly related (chi-square=2.48; df=3; p=0.479).

Statement 36 – The whistle-blower line will give UNISA early warning signals of unacceptable behaviour.

Cross tabulation of Statement 36 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	23	54	9	6	0	92
2.00	18	68	20	8	5	119
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 8.36
p = 0.0794
df = 4

Statement 36 and Gender are not statistically significantly related (chi-square=8.36; df=4; p=0.079).

Statement 37 – UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	11	38	26	13	4	92
2.00	5	43	37	27	6	118
Total	16	81	63	40	10	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 6.66
p = 0.1548
df = 4

Statement 37 and Gender are not statistically significantly related (chi-square=6.66; df=4; p=0.155).

Statement 38 – UNISA employees will report illegal practices through the whistleblowers line.

Cross tabulation of Statement 38 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	38	34	13	3	95
2.00	1	28	62	19	7	117
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 14.78
p = 0.0052
df = 4

Statement 38 and Gender are statistically significantly related at the 1% level (chi-square=14.78; df=4; p=0.005).

Statement 39 – UNISA employees will report unethical practices through the whistleblowers line.

Cross tabulation of Statement 39 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	36	35	13	3	94
2.00	3	30	58	20	6	117
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 7.91
p = 0.0951
df = 4

Statement 39 and Gender are not statistically significantly related (chi-square=7.91; df=4; p=0.095).

Statement 40 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to crime.

Cross tabulation of Statement 40 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	17	68	6	3	0	94
2.00	19	78	12	6	1	116
Total	36	146	18	9	1	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 2.52
p = 0.6413
df = 4

Statement 40 and Gender are not statistically significantly related (chi-square=2.52; df=4; p=0.641).

Statement 41 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Cross tabulation of Statement 41 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	67	7	3	0	93
2.00	18	78	10	7	2	115
Total	34	145		10	2	208

Missing or invalid cases: 46

Chi-square test

Chi-square = 2.79
p = 0.5943
df = 4

Statement 41 and Gender are not statistically significantly related (chi-square=2.79; df=4; p=0.594).

Statement 42 – Whistle-blowing should form part of a corporate culture and ethics.

Cross tabulation of Statement 42 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	24	55	5	6	0	90
2.00	26	65	14	6	3	114
Total	50	120	19	12	3	204

Missing or invalid cases: 50

Chi-square test

Chi-square = 5.43
p = 0.2461
df = 4

Statement 42 and Gender are not statistically significantly related (chi-square=5.43; df=4; p=0.246).

Statement 43 – Malicious reports on crime in the workplace warrants disciplinary action.

Cross tabulation of Statement 43 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	35	43	10	1	1	90
2.00	34	60	13	4	0	111
Total	69	103	23	5	1	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 3.86
p = 0.4253
df = 4

Statement 43 and Gender are not statistically significantly related (chi-square=3.86; df=4; p=0.425).

Statement 44 – Malicious reports on unethical conduct in the workplace warrants disciplinary action.

Cross tabulation of Statement 44 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	34	46	8	1	1	90
2.00	35	60	12	4	0	111
Total	69	106	20	5	1	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 3.31
p = 0.5080
df = 4

Statement 44 and Gender are not statistically significantly related (chi-square=3.31; df=4; p=0.508).

Statement 45 – UNISA needs a management approved policy for the protection of whistle-blowers.

Cross tabulation of Statement 45 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	52	35	3	0	90
2.00	53	47	7	3	110
Total	105	82	10	3	200

Missing or invalid cases: 54

Chi-square test

Chi-square = 4.41
p = 0.2205
df = 3

Statement 45 and Gender are not statistically significantly related (chi-square=4.41; df=3; p=0.220).

Statement 46 – Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	44	38	5	2	1	90
2.00	44	52	9	2	1	108
Total	88	90	14	14	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 1.70
p = 0.7910
df = 4

Statement 46 and Gender are not statistically significantly related (chi-square=1.70; df=4; p=0.791).

Statement 47 – Unisa's Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	14	36	35	2	2	89
2.00	11	44	42	11	0	108
Total	25	80	77	13	2	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 8.27
p = 0.0821
df = 4

Statement 47 and Gender are not statistically significantly related (chi-square=8.27; df=4; p=0.082).

Statement 48 – Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Cross tabulation of Statement 48 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	19	45	10	8	89
2.00	6	21	60	17	4	108
Total	13	40	105	27	12	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 3.67
p = 0.4526
df = 4

Statement 48 and Gender are not statistically significantly related (chi-square=3.67; df=4; p=0.453).

Statement 49 – Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	37	37	5	4	89
2.00	7	41	46	13	0	107
Total	13	78	83	18	4	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 7.22
p = 0.1246
df = 4

Statement 49 and Gender are not statistically significantly related (chi-square=7.22; df=4; p=0.125).

Statement 50 – Unisa’s Internal Auditors are concerned with acts that violate company policy.

Cross tabulation of Statement 50 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	33	42	5	1	89
2.00	3	50	51	4	0	108
Total	11	83	93	9	1	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 5.96
p = 0.2022
df = 4

Statement 50 and Gender are not statistically significantly related (chi-square=5.96; df=4; p=0.202).

Statement 51 – Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Cross tabulation of Statement 51 by Gender

GENDER	1.00	2.00	3.00	4.00	Total
1.00	7	34	45	3	89
2.00	7	36	62	3	108
Total	14	70	107	6	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 0.93
p = 0.8171
df = 3

Statement 51 and Gender are not statistically significantly related (chi-square=0.93; df=3; p=0.817).

Statement 52 – There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Cross tabulation of Statement by GENDER

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	34	44	8	4	0	90
2.00	32	58	15	2	1	108
Total	66	102	23	6	1	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 4.18
p = 0.3825
df = 4

Statement 52 and Gender are not statistically significantly related (chi-square=4.18; df=4; p=0.383).

Statement 53 – Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	13	39	8	11	19	90
2.00	25	50	17	16	0	108
Total	38	89	25	27	19	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 26.90
p = 0.0000
df = 4

Statement 53 and Gender are statistically significantly related at the 1% level (chi-square=26.90; df=4; p=0.000).

Statement 54 – Internal Audit must investigate unethical acts at UNISA.

Cross tabulation of Statement 54 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	16	45	6	6	16	89
2.00	25	49	19	11	3	107
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 17.77
p = 0.0014
df = 4

Statement 54 and Gender are statistically significantly related at the 1% level (chi-square=17.77; df=4; p=0.001).

Statement 55 – I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Gender

GENDER	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	21	27	13	19	85
2.00	4	20	54	15	5	98
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square	= 16.61
p	= 0.0023
df	= 4

Statement 55 and Gender are statistically significantly related at the 1% level (chi-square=16.61; df=4; p=0.002).

EDUCATION LEVEL

Statement 6 – I will only blow the whistle on crime at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 6 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	3	0	1	0	10
2.00	10	14	6	6	0	36
3.00	11	8	2	4	0	25
4.00	13	9	1	4	0	27
5.00	7	10	1	5	1	24
6.00	41	53	8	12	10	124
Total	88	97	18	32	11	246

Missing or invalid cases: 8

Chi-square test

Chi-square	= 22.48
p	= 0.3148
df	= 20

Statement 6 and Education are not statistically significantly related (chi-square=22.48; df=20; p=0.315).

Statement 7 – I will only blow the whistle on unethical conduct at UNISA if there exists a transparent corporate culture with explicit top management support.

Cross tabulation of Statement 7 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	5	4	0	1	0	10
2.00	9	13	7	7	0	36
3.00	10	8	2	5	0	25
4.00	13	8	2	4	0	27
5.00	7	10	0	5	2	24
6.00	44	51	8	16	5	124
Total	88	94	19	38	7	246

Missing or invalid cases: 8

Chi-square test

Chi-square = 21.60
p = 0.3627
df = 20

Statement 7 and Education are not statistically significantly related (chi-square=21.60; df=20; p=0.363).

Statement 8 – UNISA managers should explicitly state their adherence to ethical values and behaviour in the workplace.

Cross tabulation of Statement 8 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	4	0	0	0	10
2.00	14	16	5	0	1	36
3.00	15	9	0	1	0	25
4.00	15	11	0	1	0	27
5.00	12	12	0	0	0	24
6.00	89	31	1	1	1	123
Total	151	83	6	3	2	245

Missing or invalid cases: 9

Chi-square test

Chi-square = 41.34
p = 0.0034
df = 20

Statement 8 and Education are statistically significantly related at the 1% level (chi-square=41.34; df=20; p=0.003).

Statement 9 – There will be retaliation from my supervisor and colleagues if I blow the whistle on crime in my workplace.

Cross tabulation of Statement 9 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	2	1	3	0	10
2.00	7	16	4	4	5	36
3.00	3	1	7	10	2	23
4.00	4	7	7	6	2	26
5.00	2	2	8	10	2	24
6.00	14	19	42	33	11	119
Total	34	47	69	66	22	238

Missing or invalid cases: 16

Chi-square test

Chi-square = 39.94
p = 0.0051
df = 20

Statement 9 and Education are statistically significantly related at the 1% level (chi-square=39.94; df=20; p=0.005).

Statement 10 – There will be retaliation from my supervisor and colleagues if I blow the whistle on unethical conduct in my workplace.

Cross tabulation of Statement 10 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	1	1	4	0	10
2.00	8	14	7	2	5	36
3.00	2	2	8	9	2	23
4.00	6	6	7	5	2	26
5.00	1	3	10	9	1	24
6.00	13	22	40	32	10	117
Total	34	48	73	61	20	236

Missing or invalid cases: 18

Chi-square test

Chi-square = 36.70
p = 0.0127
df = 20

Statement 10 and Education are statistically significantly related at the 5% level (chi-square=36.70; df=20; p=0.013).

Statement 11 – UNISA as my employer will view me negatively if I blow the whistle on crime in the workplace.

Cross tabulation of Statement 11 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	3	2	2	1	10
2.00	3	12	5	8	8	36
3.00	1	2	9	7	3	22
4.00	1	3	11	7	4	26
5.00	1	2	7	9	5	24
6.00	9	12	34	48	13	116
Total	17	34	68	81	34	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 29.57
p = 0.0770
df = 20

Statement 11 and Education are not statistically significantly related (chi-square=29.57; df=20; p=0.077).

Statement 12 – UNISA as my employer will view me negatively if I blow the whistle on unethical conduct in the workplace.

Cross tabulation of Statement 12 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	3	2	2	1	10
2.00	2	13	4	9	8	36
3.00	1	3	8	7	3	22
4.00	1	5	9	9	2	26
5.00	2	1	7	10	3	23
6.00	12	18	38	38	11	117
Total	20	43	68	75	28	234

Missing or invalid cases: 20

Chi-square test

Chi-square = 25.36
p = 0.1878
df = 20

Statement 12 and Education are not statistically significantly related (chi-square=25.36; df=20; p=0.188).

Statement 13 – It is good corporate governance to manage whistle-blowing.

Cross tabulation of Statement 13 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	7	0	0	0	10
2.00	9	19	4	0	1	33
3.00	9	11	1	1	0	22
4.00	11	14	1	0	0	26
5.00	7	15	1	0	0	23
6.00	55	50	4	2	2	113
Total	94	116	11	3	3	227

Missing or invalid cases: 27

Chi-square test

Chi-square = 16.62
p = 0.6777
df = 20

Statement 13 and Education are not statistically significantly related (chi-square=16.62; df=20; p=0.678).

Statement 14 – Whistle-Blowing deters employee related crime in the workplace.

Cross tabulation of Statement 14 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	3	2	0	2	10
2.00	8	13	7	5	0	33
3.00	6	7	6	2	0	22
4.00	4	14	4	4	0	26
5.00	4	8	7	4	0	23
6.00	23	43	26	15	2	109
Total	48	88	52	31	4	223

Missing or invalid cases: 31

Chi-square test

Chi-square = 26.97
p = 0.1362
df = 20

Statement 14 and Education are not statistically significantly related (chi-square=26.97; df=20; p=0.136).

Statement 15 – Whistle-Blowing deters employee related unethical conduct in the

workplace.

Cross tabulation of Statement 15 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	4	2	0	2	10
2.00	7	13	9	4	0	33
3.00	5	6	6	5	0	22
4.00	4	12	5	5	0	26
5.00	5	6	8	4	0	23
6.00	20	41	28	19	2	110
Total	43	82	58	37	4	224

Missing or invalid cases: 30

Chi-square test

Chi-square = 27.01
p = 0.1349
df = 20

Statement 15 and Education are not statistically significantly related (chi-square=27.01; df=20; p=0.135).

Statement 16 – UNISA will not investigate information received through the whistle-blowers line on crime.

Cross tabulation of Statement 16 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	2	4	4	0	10
2.00	0	5	11	13	4	33
3.00	1	5	5	10	1	22
4.00	1	2	12	10	0	25
5.00	1	4	11	4	3	23
6.00	8	5	54	40	0	107
Total	11	23	97	81	8	220

Missing or invalid cases: 34

Chi-square test

Chi-square = 37.54
p = 0.0101
df = 20

Statement 16 and Education are statistically significantly related at the 5% level (chi-square=37.54; df=20; p=0.010).

Statement 17 – UNISA will not investigate information received through the whistle-

blowers line on unethical conduct.

Cross tabulation of Statement 17 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	2	4	4	0	10
2.00	1	8	9	13	2	33
3.00	1	3	5	11	2	22
4.00	1	3	13	8	0	25
5.00	1	4	11	5	2	23
6.00	8	8	60	31	1	108
Total	12	28	102	72	7	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 28.43
p = 0.0996
df = 20

Statement 17 and Education are not statistically significantly related (chi-square=28.43; df=20; p=0.100).

Statement 18 – Whistle-Blower reporting channels can be seen as part of employee empowerment.

Cross tabulation of Statement 18 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	7	1	1	0	10
2.00	8	11	7	4	2	32
3.00	3	11	4	5	1	24
4.00	6	9	6	3	1	25
5.00	2	13	3	3	0	21
6.00	17	55	16	19	2	109
Total	37	106	37	35	6	221

Missing or invalid cases: 33

Chi-square test

Chi-square = 13.50
p = 0.8549
df = 20

Statement 18 and Education are not statistically significantly related (chi-square=13.50; df=20; p=0.855).

Statement 19 – Very few crimes in the workplace are committed without the knowledge

of at least one UNISA employee.

Cross tabulation of Statement 19 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	1	1	0	0	10
2.00	7	14	3	8	0	32
3.00	7	10	5	0	2	24
4.00	4	7	12	2	0	25
5.00	2	12	3	0	3	20
6.00	18	44	37	8	0	107
Total	46	88	61	18	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 74.14
p = 0.0000
df = 20

Statement 19 and Education are statistically significantly related at the 1% level (chi-square=74.14; df=20; p=0.000).

Statement 20 – Very few unethical practices in the workplace are committed without the knowledge of at least one UNISA employee.

Cross tabulation of Statement 20 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	1	1	0	0	10
2.00	7	13	4	8	0	32
3.00	6	12	5	0	1	24
4.00	3	9	11	3	0	26
5.00	1	14	2	0	3	20
6.00	23	44	34	6	0	107
Total	48	93	57	17	4	219

Missing or invalid cases: 35

Chi-square test

Chi-square = 76.16
p = 0.0000
df = 20

Statement 20 and Education are statistically significantly related at the 1% level (chi-square=76.16; df=20; p=0.000).

Statement 21 – Crime affects all employees at UNISA.

Cross tabulation of Statement 21 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	10	0	0	0	10
2.00	18	12	0	1	31
3.00	20	4	0	0	24
4.00	17	7	2	0	26
5.00	15	3	0	2	20
6.00	59	42	4	2	107
Total	139	68	6	5	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 26.46
p = 0.0335
df = 15

Statement 21 and Education are statistically significantly related at the 5% level (chi-square=26.46; df=15; p=0.033).

Statement 22 – Unethical conduct affects all employees at UNISA.

Cross tabulation of Statement 22 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	9	1	0	0	0	10
2.00	18	10	1	1	1	31
3.00	16	5	0	1	2	24
4.00	14	9	3	0	0	26
5.00	12	6	1	1	0	20
6.00	58	39	8	2	0	107
Total	127	70	13	5	3	218

Missing or invalid cases: 36

Chi-square test

Chi-square = 23.30
p = 0.2742
df = 20

Statement 22 and Education are not statistically significantly related (chi-square=23.30; df=20; p=0.274).

Statement 23 – UNISA complies with the Protected Disclosures Act, No 26 of 2000 as

UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on crime.

Cross tabulation of Statement 23 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	3	6	0	0	10
2.00	2	5	23	1	0	31
3.00	1	4	14	3	2	24
4.00	3	6	15	2	0	26
5.00	2	4	12	1	0	19
6.00	3	21	71	11	0	106
Total	12	43	141	18	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 25.38
p = 0.1874
df = 20

Statement 23 and Education are not statistically significantly related (chi-square=25.38; df=20; p=0.187).

Statement 24 – UNISA complies with The Protected Disclosures Act, No 26 of 2000 as UNISA will legally protect a whistle-blower from occupational detriment after a disclosure on unethical conduct.

Cross tabulation of Statement 24 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	3	6	0	0	10
2.00	2	5	23	1	0	31
3.00	1	4	15	4	0	24
4.00	4	6	14	2	0	26
5.00	2	4	12	0	1	19
6.00	2	24	69	11	0	106
Total	12	46	139	18	1	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 26.80
p = 0.1409
df = 20

Statement 24 and Education are not statistically significantly related (chi-square=26.80; df=20; p=0.141).

Statement 25 – UNISA provides the Protected Disclosures Act, No 26 of 2000.

Cross tabulation of Statement 25 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	1	3	6	0	10
2.00	4	6	21	0	31
3.00	3	9	11	1	24
4.00	3	14	9	0	26
5.00	2	7	10	0	19
6.00	6	42	53	5	106
Total	19	81	110	6	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 14.69
p = 0.4737
df = 15

Statement 25 and Education are not statistically significantly related (chi-square=14.69; df=15; p=0.474).

Statement 26 – False accusations can easily be made through the whistle-blowers line.

Cross tabulation of Statement 26 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	5	3	1	1	10
2.00	9	16	6	0	31
3.00	6	7	4	7	24
4.00	1	14	8	3	26
5.00	0	13	4	2	19
6.00	18	60	21	7	106
Total	39	113	44	20	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 35.75
p = 0.0019
df = 15

Statement 26 and Education are statistically significantly related at the 1% level (chi-square=35.75; df=15; p=0.002).

Statement 27 – I can report crime to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 27 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	4	3	0	0	10
2.00	2	12	15	1	1	31
3.00	3	3	13	5	0	24
4.00	2	4	18	2	0	26
5.00	0	8	10	1	0	19
6.00	7	32	60	5	2	106
Total	17	63	119	14	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 28.99
p = 0.0880
df = 20

Statement 27 and Education are not statistically significantly related (chi-square=28.99; df=20; p=0.088).

Statement 28 – I can report unethical conduct to an UNISA legal advisor and be entitled to protection after the report.

Cross tabulation of Statement 28 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	4	3	0	0	10
2.00	3	11	15	1	1	31
3.00	5	4	13	2	0	24
4.00	2	5	17	2	0	26
5.00	0	8	10	1	0	19
6.00	7	27	65	5	3	107
Total	20	59	123	11	4	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 21.82
p = 0.3501
df = 20

Statement 28 and Education are not statistically significantly related (chi-square=21.82; df=20; p=0.350).

Statement 29 – If UNISA dismisses me as a result of a protected disclosure, it will constitute an unfair dismissal.

Cross tabulation of Statement 29 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	1	2	0	0	10
2.00	14	5	11	0	1	31
3.00	12	8	4	0	0	24
4.00	9	14	2	1	0	26
5.00	6	8	4	1	0	19
6.00	37	53	15	2	0	107
Total	85	89	38	4	1	217

Missing or invalid cases: 37

Chi-square test

Chi-square = 31.78
p = 0.0457
df = 20

Statement 29 and Education are statistically significantly related at the 5% level (chi-square=31.78; df=20; p=0.046).

Statement 30 – Disloyal UNISA employee's can damage the image of UNISA.

Cross tabulation of Statement 30 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	7	0	1	0	10
2.00	20	8	0	2	1	31
3.00	16	8	0	0	0	24
4.00	13	13	0	0	0	26
5.00	9	9	1	0	0	19
6.00	50	46	6	3	1	106
Total	110	91	7	6	2	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 22.22
p = 0.3290
df = 20

Statement 30 and Education are not statistically significantly related (chi-square=22.22; df=20; p=0.329).

Statement 31 – Loyalty is important for the acceptance or rejection of pro-active whistle-blowing behaviour.

Cross tabulation of Statement 31 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	6	0	1	0	10
2.00	8	15	7	0	1	31
3.00	10	9	3	0	2	24
4.00	8	14	4	0	0	26
5.00	4	12	3	0	0	19
6.00	22	64	12	8	0	106
Total	55	120	29	9	3	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 29.31
p = 0.0819
df = 20

Statement 31 and Education are not statistically significantly related (chi-square=29.31; df=20; p=0.082).

Statement 32 – UNISA management’s motivations are assumed to be representative of society’s values and needs.

Cross tabulation of Statement 32 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	3	2	1	0	10
2.00	6	12	11	0	2	31
3.00	6	11	4	3	0	24
4.00	6	10	6	4	0	26
5.00	1	11	7	0	0	19
6.00	10	40	30	21	5	106
Total	33	87	60	29	7	216

Missing or invalid cases: 38

Chi-square test

Chi-square = 29.69
p = 0.0750
df = 20

Statement 32 and Education are not statistically significantly related (chi-square=29.69; df=20; p=0.075).

Statement 33 – A whistle-blowing mechanism gives employees the right to question their employer’s legal duties.

Cross tabulation of Statement 33 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	6	1	1	0	10
2.00	4	11	10	2	4	31
3.00	5	13	2	2	1	24
4.00	3	16	5	2	0	26
5.00	2	8	7	2	0	19
6.00	13	48	29	12	1	103
Total	29	102	55	21	6	213

Missing or invalid cases: 41

Chi-square test

Chi-square = 23.90
p = 0.2468
df = 20

Statement 33 and Education are not statistically significantly related (chi-square=23.90; df=20; p=0.247).

Statement 34 – A whistle-blowing mechanism gives employees the right to question their employer’s ethical duties.

Cross tabulation of Statement 34 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	6	1	1	0	10
2.00	4	10	12	0	4	30
3.00	2	16	3	2	1	24
4.00	4	16	5	1	0	26
5.00	2	8	5	3	0	18
6.00	14	58	22	7	2	103
Total	28	114	48	14	7	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 27.75
p = 0.1153
df = 20

Statement 34 and Education are not statistically significantly related (chi-square=27.75; df=20; p=0.115).

Statement 35 – Whistle-Blowing may be the right thing to do, but it often doesn't happen, because there is a risk of victimization.

Cross tabulation of Statement 35 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	7	2	0	1	10
2.00	15	14	2	0	31
3.00	12	9	0	2	23
4.00	7	15	4	0	26
5.00	8	10	0	0	18
6.00	32	51	17	4	104
Total	81	101	23	7	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 25.47
p = 0.0440
df = 15

Statement 35 and Education are statistically significantly related at the 5% level (chi-square=25.47; df=15; p=0.044).

Statement 36 – The whistle-blower line will give UNISA early warning signals of unacceptable behaviour.

Cross tabulation of Statement 36 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	4	2	1	0	10
2.00	6	19	3	1	2	31
3.00	8	9	3	1	2	23
4.00	3	17	5	1	0	26
5.00	6	9	2	1	0	18
6.00	15	64	14	9	1	103
Total	41	122	29	14	5	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 21.47
p = 0.3701
df = 20

Statement 36 and Education are not statistically significantly related (chi-square=21.47; df=20; p=0.370).

Statement 37 – UNISA is committed to high ethical standards.

Cross tabulation of Statement 37 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	3	4	1	2	0	10
2.00	3	12	11	3	2	31
3.00	4	7	8	4	0	23
4.00	2	14	4	5	1	26
5.00	1	5	6	5	1	18
6.00	3	39	33	21	6	102
Total	16	81	63	40	10	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 23.52
p = 0.2642
df = 20

Statement 37 and Education are not statistically significantly related (chi-square=23.52; df=20; p=0.264).

Statement 38 – UNISA employees will report illegal practices through the whistle-blowers line.

Cross tabulation of Statement 38 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	4	3	1	1	10
2.00	5	12	6	4	4	31
3.00	0	8	9	6	0	23
4.00	2	7	12	4	0	25
5.00	0	7	6	5	0	18
6.00	0	28	60	12	5	105
Total	8	66	96	32	10	212

Missing or invalid cases: 42

Chi-square test

Chi-square = 44.55
p = 0.0013
df = 20

Statement 38 and Education are statistically significantly related at the 1% level (chi-square=44.55; df=20; p=0.001).

Statement 39 – UNISA employees will report unethical practices through the whistle-blowers line.

Cross tabulation of Statement 39 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	5	3	1	1	10
2.00	5	13	5	4	4	31
3.00	2	9	6	6	0	23
4.00	2	9	11	3	0	25
5.00	0	5	7	6	0	18
6.00	1	25	61	13	4	104
Total	10	66	93	33	9	211

Missing or invalid cases: 43

Chi-square test

Chi-square = 47.19
p = 0.0006
df = 20

Statement 39 and Education are statistically significantly related at the 1% level (chi-square=47.19; df=20; p=0.001).

Statement 40 – Whistle-blowing is an employee's decision to disclose information to an authoritative figure with regard to crime.

Cross tabulation of Statement 40 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	6	3	0	0	10
2.00	7	16	5	3	0	31
3.00	6	17	0	0	0	23
4.00	3	21	1	0	0	25
5.00	3	13	1	1	0	18
6.00	16	73	8	5	1	103
Total	36	146	18	9	1	210

Missing or invalid cases: 44

Chi-square test

Chi-square = 20.92
p = 0.4019
df = 20

Statement 40 and Education are not statistically significantly related (chi-square=20.92; df=20; p=0.402).

Statement 41 – Whistle-blowing is an employee’s decision to disclose information to an authoritative figure with regard to unethical conduct.

Cross tabulation of Statement 41 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	6	3	0	0	10
2.00	7	16	5	3	0	31
3.00	5	18	0	0	0	23
4.00	3	19	1	1	0	24
5.00	4	13	0	1	0	18
6.00	14	73	8	5	2	102
Total	34	145	17	10	2	208

Missing or invalid cases: 46

Chi-square test

Chi-square = 21.93
p = 0.3443
df = 20

Statement 41 and Education are not statistically significantly related (chi-square=21.93; df=20; p=0.344).

Statement 42 – Whistle-blowing should form part of a corporate culture and ethics.

Cross tabulation of Statement 42 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	7	2	0	0	10
2.00	10	15	4	0	1	30
3.00	6	14	2	1	0	23
4.00	4	18	0	2	0	24
5.00	5	10	2	1	0	18
6.00	24	56	9	8	2	99
Total	50	120	19	12	3	204

Missing or invalid cases: 50

Chi-square test

Chi-square = 13.91
p = 0.8350
df = 20

Statement 42 and Education are not statistically significantly related (chi-square=13.91; df=20; p=0.835).

Statement 43 – Malicious reports on crime in the workplace warrants disciplinary action.

Cross tabulation of Statement 43 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	7	2	1	0	0	10
2.00	7	17	4	1	0	29
3.00	13	8	1	0	0	22
4.00	8	13	3	0	0	24
5.00	3	10	3	0	1	17
6.00	31	53	11	4	0	99
Total	69	103	23	5	1	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 29.04
p = 0.0870
df = 20

Statement 43 and Education are not statistically significantly related (chi-square=29.04; df=20; p=0.087).

Statement 44 – Malicious reports on unethical conduct in the workplace warrants disciplinary action.

Cross tabulation of Statement 44 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	2	0	0	0	10
2.00	7	18	2	1	0	28
3.00	12	9	1	0	0	22
4.00	8	14	2	0	0	24
5.00	4	10	2	0	1	17
6.00	30	53	13	4	0	100
Total	69	106	20	5	1	201

Missing or invalid cases: 53

Chi-square test

Chi-square = 30.73
p = 0.0588
df = 20

Statement 44 and Education are not statistically significantly related (chi-square=30.73; df=20; p=0.059).

Statement 45 – UNISA needs a management approved policy for the protection of whistle-blowers.

Cross tabulation of Statement 45 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	9	1	0	0	10
2.00	18	8	2	0	28
3.00	15	7	0	0	22
4.00	11	12	1	0	24
5.00	9	8	0	0	17
6.00	43	46	7	3	99
Total	105	82	10	3	200

Missing or invalid cases: 54

Chi-square test

Chi-square = 18.05
p = 0.2599
df = 15

Statement 45 and Education are not statistically significantly related (chi-square=18.05; df=15; p=0.260).

Statement 46 – Without a management approved whistle-blowing policy, whistle-blowing at UNISA will not succeed.

Cross tabulation of Statement 46 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	8	2	0	0	0	10
2.00	16	7	3	0	1	27
3.00	9	10	0	3	0	22
4.00	11	10	2	1	0	24
5.00	7	9	1	0	0	17
6.00	37	52	8	0	1	98
Total	88	90	14	4	2	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 34.63
p = 0.0222
df = 20

Statement 46 and Education are statistically significantly related at the 5% level (chi-square=34.63; df=20; p=0.022).

Statement 47 – Unisa’s Department of Internal Audit is responsible for implementing a whistle-blowing compliance program.

Cross tabulation of Statement 47 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	4	5	0	0	10
2.00	10	6	10	1	0	27
3.00	4	4	8	4	2	22
4.00	3	13	8	0	0	24
5.00	1	10	5	0	0	16
6.00	6	43	41	8	0	98
Total	25	80	77	13	2	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 50.66
p = 0.0002
df = 20

Statement 47 and Education are statistically significantly related at the 1% level (chi-square=50.66; df=20; p=0.000).

Statement 48 – Internal Audit at UNISA has enough authority to deal with whistle-blowing reports received.

Cross tabulation of Statement 48 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	2	6	1	1	10
2.00	4	4	13	3	3	27
3.00	3	2	10	4	3	22
4.00	3	6	8	7	0	24
5.00	1	5	8	1	1	16
6.00	2	21	60	11	4	98
Total	13	40	105	27	12	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 27.28
p = 0.1276
df = 20

Statement 48 and Education are not statistically significantly related (chi-square=27.28; df=20; p=0.128).

Statement 49 – Internal Auditors are natural outlets for whistle-blowers for purposes of remedy, control and prevention.

Cross tabulation of Statement 49 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	0	3	7	0	0	10
2.00	5	5	15	1	1	27
3.00	2	5	8	4	3	22
4.00	2	10	9	3	0	24
5.00	1	12	3	0	0	16
6.00	3	43	41	10	0	97
Total	13	78	83	18	4	197

Missing or invalid cases: 58

Chi-square test

Chi-square = 47.82
p = 0.0005
df = 20

Statement 49 and Education are statistically significantly related at the 1% level (chi-square=47.82; df=20; p=0.000).

Statement 50 – Unisa’s Internal Auditors are concerned with acts that violate company policy.

Cross tabulation of Statement 50 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	2	3	5	0	0	10
2.00	3	10	14	0	0	27
3.00	1	9	10	1	1	22
4.00	2	12	8	2	0	24
5.00	0	10	4	3	0	17
6.00	3	39	52	3	0	97
Total	11	83	93	9	1	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 30.89
p = 0.0567
df = 20

Statement 50 and Education are not statistically significantly related (chi-square=30.89; df=20; p=0.057).

Statement 51 – Internal Auditors have an UNISA corporate mandate to investigate whistle-blower reports.

Cross tabulation of Statement 51 by Education

EDUCATION	1.00	2.00	3.00	4.00	Total
1.00	1	2	7	0	10
2.00	3	6	18	0	27
3.00	3	6	11	2	22
4.00	2	15	7	0	24
5.00	1	8	7	1	17
6.00	4	33	57	3	97
Total	14	70	107	6	197

Missing or invalid cases: 57

Chi-square test

Chi-square = 21.32
p = 0.1267
df = 15

Statement 51 and Education are not statistically significantly related (chi-square=21.33; df=15; p=0.127).

Statement 52 – There is a need to communicate corporate whistle-blowing statistics and investigative results to the UNISA broader community.

Cross tabulation of Statement 52 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	6	3	1	0	0	10
2.00	12	13	2	0	0	27
3.00	9	10	2	1	0	22
4.00	8	11	2	3	0	24
5.00	4	11	1	1	0	17
6.00	27	54	15	1	1	98
Total	66	102	23	6	1	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 20.65
p = 0.4180
df = 20

Statement 52 and Education are not statistically significantly related (chi-square=20.65; df=20; p=0.418).

Statement 53 – Internal Audit must investigate criminal acts at UNISA.

Cross tabulation of Statement 53 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	2	0	0	4	10
2.00	5	12	2	2	6	27
3.00	3	7	2	7	4	23
4.00	5	12	1	4	2	24
5.00	4	7	4	1	1	17
6.00	17	49	16	13	2	97
Total	38	89	25	27	19	198

Missing or invalid cases: 56

Chi-square test

Chi-square = 42.02
p = 0.0027
df = 20

Statement 53 and Education are statistically significantly related at the 1% level (chi-square=42.02; df=20; p=0.003).

Statement 54 – Internal Audit must investigate unethical acts at UNISA.

Cross tabulation of Statement 54 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	4	2	0	0	4	10
2.00	6	12	3	1	5	27
3.00	4	9	1	2	7	23
4.00	6	13	0	4	1	24
5.00	3	10	3	0	1	17
6.00	18	48	18	10	1	95
Total	41	94	25	17	19	196

Missing or invalid cases: 58

Chi-square test

Chi-square = 49.45
p = 0.0003
df = 20

Statement 54 and Education are statistically significantly related at the 1% level (chi-square=49.45; df=20; p=0.000).

Statement 55 – I have faith in the investigative ability of the Internal Audit function at UNISA.

Cross tabulation of Statement 55 by Education

EDUCATION	1.00	2.00	3.00	4.00	5.00	Total
1.00	1	1	2	0	6	10
2.00	3	7	9	2	5	26
3.00	1	3	8	2	5	19
4.00	3	6	11	3	1	24
5.00	1	6	5	4	0	16
6.00	0	18	46	17	7	88
Total	9	41	81	28	24	183

Missing or invalid cases: 71

Chi-square test

Chi-square	= 47.19
p	= 0.0006
df	= 20

Statement 55 and Education are statistically significantly related at the 1% level (chi-square=47.19; df=20; p=0.001).

ANNEXURE "C" CRONBAGH ALPHA

Determination of the reliability scale (Cronbach Alpha) of the construct: 07:36 Tuesday,
November 21, 2006 1
Corporate Perspective

The CORR Procedure

17 Variables: q6 q7 q8 q9 q10 q11 q12 q13 q14 q15 q16 q17 q18 q19 q20 q21 q22

Simple Statistics

Variable N Mean Std Dev Sum Minimum Maximum Label

q6	245	2.09796	1.16233	514.00000	1.00000	5.00000	
q7	245	2.10612	1.14025	516.00000	1.00000	5.00000	
q8	244	1.44262	0.67341	352.00000	1.00000	5.00000	
q9	238	2.97899	1.19580	709.00000	1.00000	5.00000	
q10	236	2.94492	1.17470	695.00000	1.00000	5.00000	
q11	234	3.34188	1.12454	782.00000	1.00000	5.00000	
q12	234	3.20085	1.14142	749.00000	1.00000	5.00000	
q13	226	1.69469	0.74217	383.00000	1.00000	5.00000	
q14	222	2.33784	1.02825	519.00000	1.00000	5.00000	
q15	223	2.43946	1.04177	544.00000	1.00000	5.00000	
q16	219	3.23744	0.87696	709.00000	1.00000	5.00000	
q17	220	3.16364	0.87614	696.00000	1.00000	5.00000	
q18	220	2.39091	1.03010	526.00000	1.00000	5.00000	
q19	217	2.28571	0.95812	496.00000	1.00000	5.00000	
q20	218	2.23394	0.93343	487.00000	1.00000	5.00000	
q21	217	1.43318	0.66417	311.00000	1.00000	4.00000	
q22	217	1.56221	0.82048	339.00000	1.00000	5.00000	

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Cronbach Coefficient Alpha

Variables Alpha

Raw 0.750872

Standardized 0.750313

Cronbach Coefficient Alpha with Deleted Variable

Raw Variables Standardized Variables Deleted Variable Correlation
with Total Alpha Correlation with Total Alpha Label

q6	0.391686	0.733905	0.389223	0.733875
q7	0.397095	0.733347	0.397185	0.733173
q8	0.263452	0.745037	0.289853	0.742523
q9	0.517931	0.720218	0.466482	0.726997
q10	0.466767	0.725961	0.415984	0.731508
q11	0.458636	0.727128	0.418963	0.731244
q12	0.427996	0.730183	0.392165	0.733616
q13	0.309965	0.741878	0.327964	0.739233

q14	0.156405	0.754964	0.173581	0.752362
q15	0.241227	0.747731	0.263925	0.744743
q16	0.310968	0.741305	0.304008	0.741305
q17	0.297231	0.742350	0.285540	0.742894
q18	0.172036	0.753648	0.209593	0.749347
q19	0.324116	0.740178	0.334924	0.738628
q20	0.353936	0.737757	0.368135	0.735729
q21	0.329455	0.741298	0.351003	0.737228
q22	0.246704	0.745991	0.287812	0.742699

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7 Variables: v23 v24 v25 v26 v27 v28 v29

Simple Statistics

Variable	N	Mean	Std Dev	Sum	Minimum	Maximum
v23	20	2.35000	0.87509	47.00000	1.00000	4.00000
v24	20	2.35000	0.87509	47.00000	1.00000	4.00000
v25	20	2.15000	0.81273	43.00000	1.00000	3.00000
v26	20	1.90000	0.78807	38.00000	1.00000	4.00000
v27	20	2.45000	0.88704	49.00000	1.00000	4.00000
v28	20	2.45000	0.94451	49.00000	1.00000	4.00000
v29	20	1.75000	0.78640	35.00000	1.00000	3.00000

Cronbach Coefficient Alpha

Variables Alpha

Raw 0.854419

Standardized 0.853595

Cronbach Coefficient Alpha with Deleted Variable

Raw Variables Standardized Variables

Deleted Variable Correlation with Total Alpha

Correlation with Total Alpha

v23	0.689526	0.823274	0.686152	0.822835
v24	0.727415	0.817455	0.726342	0.816793
v25	0.575979	0.839894	0.581584	0.838139
v26	0.530850	0.845813	0.538602	0.844259
v27	0.622144	0.833463	0.605595	0.834678

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Cronbach Coefficient Alpha with Deleted Variable

Raw Variables Standardized Variables Deleted Variable Correlation with Total Alpha Correlation
with Total Alpha

v28	0.638284	0.831424	0.629203	0.831243
v29	0.536686	0.845053	0.546113	0.843197

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17 Variables: v30 v31 v32 v33 v34 v35 v36 v37 v38 v39 v40 v41 v42 v43 v44 v45 v46

Simple Statistics

Variable	N	Mean	Std Dev	Sum	Minimum	Maximum
v30	20	1.40000	0.50262	28.00000	1.00000	2.00000
v31	20	1.80000	0.69585	36.00000	1.00000	3.00000
v32	20	2.40000	1.31389	48.00000	1.00000	5.00000
v33	20	2.40000	1.23117	48.00000	1.00000	5.00000
v34	20	2.35000	1.22582	47.00000	1.00000	5.00000
v35	20	2.10000	1.07115	42.00000	1.00000	5.00000
v36	20	2.10000	0.96791	42.00000	1.00000	5.00000
v37	20	2.50000	1.14708	50.00000	1.00000	5.00000
v38	20	2.55000	0.82558	51.00000	1.00000	4.00000
v39	20	2.60000	0.82078	52.00000	1.00000	4.00000
v40	20	1.95000	0.75915	39.00000	1.00000	4.00000
v41	20	2.00000	0.79472	40.00000	1.00000	4.00000
v42	20	1.75000	0.63867	35.00000	1.00000	3.00000
v43	20	1.60000	0.59824	32.00000	1.00000	3.00000
v44	20	1.65000	0.58714	33.00000	1.00000	3.00000
v45	20	1.55000	0.68633	31.00000	1.00000	3.00000
v46	20	1.50000	0.60698	30.00000	1.00000	3.00000

Cronbach Coefficient Alpha

Variables Alpha

Raw 0.874614

Standardized 0.893789

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Cronbach Coefficient Alpha with Deleted Variable

Raw Variables Standardized Variables Deleted Variable Correlation with Total Alpha Correlation with Total Alpha.

v30	0.452793	0.870996	0.468604	0.890429
v31	0.658057	0.863330	0.722843	0.881525
v32	0.622543	0.863365	0.535373	0.888132
v33	0.633253	0.862159	0.558871	0.887317
v34	0.608788	0.863546	0.529386	0.888339
v35	0.090903	0.887555	0.191735	0.899650
v36	0.546685	0.865935	0.505772	0.889154
v37	0.264412	0.880959	0.241245	0.898037
v38	0.640117	0.862593	0.582181	0.886504
v39	0.685447	0.860877	0.635660	0.884627
v40	0.708256	0.860773	0.700509	0.882324
v41	0.726915	0.859601	0.720187	0.881620
v42	0.587372	0.866202	0.658697	0.883812

v43 0.599797 0.866323 0.680504 0.883038
v44 0.544615 0.867951 0.631666 0.884767
v45 0.241901 0.876394 0.335382 0.894927
v46 0.474924 0.869681 0.559463 0.887296

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The CORR Procedure

9 Variables: v47 v48 v49 v50 v51 v52 v53 v54 v55
Simple Statistics

Variable	N	Mean	Std Dev	Sum	Minimum	Maximum
v47	20	2.50000	1.31789	50.00000	1.00000	5.00000
v48	20	2.95000	1.31689	59.00000	1.00000	5.00000
v49	20	2.70000	1.38031	54.00000	1.00000	5.00000
v50	20	2.30000	0.92338	46.00000	1.00000	4.00000
v51	20	2.80000	1.15166	56.00000	1.00000	5.00000
v52	20	1.95000	0.82558	39.00000	1.00000	4.00000
v53	20	3.35000	1.49649	67.00000	1.00000	5.00000
v54	20	2.75000	1.40955	55.00000	1.00000	5.00000
v55	20	3.40000	1.35336	68.00000	1.00000	5.00000

Cronbach Coefficient Alpha
Variables Alpha
Raw 0.881766
Standardized 0.857598

Cronbach Coefficient Alpha with Deleted Variable
Raw Variables Standardized Variables Deleted Variable Correlation
with Total Alpha Correlation with Total Alpha.

v47	0.826273	0.850652	0.821623	0.818025
v48	0.885113	0.845022	0.880426	0.811734
v49	0.853998	0.847221	0.849901	0.815014
v50	0.184471	0.897327	0.190902	0.878750

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Cronbach Coefficient Alpha with Deleted Variable
Raw Variables Standardized Variables Deleted Variable Correlation
with Total Alpha Correlation with Total Alpha.

v51	0.617677	0.869936	0.577938	0.842921
v52	0.080123	0.908950	0.068519	0.900379
v53	0.654114	0.867468	0.614930	0.839261
v54	0.754519	0.857005	0.758009	0.824705
v55	0.790034	0.853786	0.757146	0.824795

ANNEXURE "D" – PERMISSION LETTER TO INCLUDE UNISA PERMANENT EMPLOYEES IN A RESEARCH SAMPLE



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📍 Theo van Wyk Building, 10th Floor, Office no. 50 -52 [TVW 10-50-52]

23 November 2005

Mr S Abrie
Department of Protection Services
TvW Building
Bg-03

Dear Mr Abrie

PERMISSION TO INCLUDE UNISA PERMANENT EMPLOYEE'S IN A RESEARCH SAMPLE

I have read your letter to Mr R Arnold requesting permission to include UNISA permanent employees in a research sample for your MA titled: "The Management of whistle blowing at UNISA". Your letter was referred to me by Management. I apologise for the delay in coming back to you as I first needed to understand the nature of the referral from Management.

As far as I can gather from the questionnaire example you have faxed through to me, I do not see any reason why you should not be granted the permission you require. Therefore, you may consider the permission granted.

However, the permission granted must not be (mis)construed as constituting an instruction from UNISA Management to permanent staff of UNISA that they *have to* complete your questionnaire or *have to* submit to an interview by yourself. UNISA staff retain their individual right to decide whether to participate or not to participate.

Furthermore, the permission is granted in the understanding that your interventions with staff as you collect your data will not interfere with their working schedules and activities of the UNISA staff concerned.

I trust your sampling exercise will be undertaken in a manner that is respectful of the rights and integrity of those staff who will volunteer to participate.

I wish you well in this important research undertaking.

PROF T S MALULEKE
EXECUTIVE DIRECTOR: RESEARCH

cc. **PROF D L MOSOMA**
PROF C F SWANEPOEL
MR E NJAMMA
MS M VAN ROOYEN

