



## Theft: A crime of opportunity

White-collar crime typically involves crimes committed through deceit and motivated by a need or desire to obtain or avoid losing money, property or services, or to secure a personal advantage<sup>1</sup>.

Theft is one of the most obvious ways in which misconduct in the workplace can lead to criminal behaviour. Theft is not just a legal issue, but also a moral one. Taking someone else's property without their consent is against the moral principle of mutual respect and fairness, which is widely held in society.

Theft is defined as the unlawful appropriation of moveable corporeal property belonging to another with the intent to deprive the owner permanently of the property.

A person commits theft if s/he unlawfully and intentionally appropriates movable, corporeal property which:

- belongs to and is in the possession of another;
- belongs to another but is in the perpetrator's own possession; or
- belongs to the perpetrator but is in another's possession and such other person has a right to possess it which legally prevails against the perpetrator's own right of possession.

Provided that the intention to appropriate the property includes an intention to permanently deprive the person entitled to the possession of the property, of such property. (Snyman, *Criminal Law*, 2014.)

### Type of Theft:

**Asset misappropriation** is a scheme in which an employee steals or misuses the employing organisation's resources<sup>2</sup>.

*(If the employee genuinely borrowed the asset/resource without permission, this amounts to the unauthorised use of state resources for personal gain.)*



### Examples of government assets and resources:

- **Equipment:** Laptops, vehicles, machinery/equipment and communication devices
- **Data:** Personal data of citizens, financial records, and confidential information
- **Intellectual Property:** Policies, SOPs and strategic documentation



<sup>1</sup><https://www.sdlaw.co.za/articles/white-collar-crime-is-not-victimless>  
<sup>2</sup>ACFE Occupational Fraud 2024: A Report to the Nations

## A twist on the tale of Robin Hood



Robin Hood was a thief who stole from the rich to give to the poor. However, this raises ethical questions about his methods. Theft, regardless of the intended beneficiaries, is illegal and morally unacceptable, and the idea of committing theft to enact social change may merely be an excuse for unlawful behaviour.

Some might justify his actions by arguing that Robin Hood's actions were meant to help the disadvantaged, however, his illegal methods to achieve his goal breach the ethical line between righting societal wrongs and respecting laws that govern society.

**Here's the twist!** In modern times, the government promises to help the poor with public funds, but corruption results in the misuse of that money. Robin, a government official, sees this and decides to act. With some help from a lack of internal controls to safeguard the government's assets, Robin takes several laptops and office equipment from a government office with the intention of selling it and redirecting the proceeds to fund his community soup kitchen.

### Regardless of his justification to help the poor, theft is inherently wrong:

- **Unlawful action:** Robin takes the laptops and office equipment without permission or authorisation.
- **Property belongs to another:** The laptops and office equipment are owned by the government, and while the employee (Robin) might be in possession of it temporarily for the execution of his work, he does not have any legal claim to it.
- **Intention to deprive:** Robin intends to permanently deprive the government of the laptops and office equipment by selling it.

This act qualifies as theft because Robin unlawfully took property that belonged to the government, without permission, and with the intention to permanently deprive the government of such property.

*-Inspired by Tales of Robin Hood*



The Western Cape Government (WCG) has zero-tolerance towards **Theft**. Be forewarned, if a WCG official is found to have committed theft, they will face disciplinary action, which may lead to dismissal. WCG may also take civil action against the official to recover the value of the asset or monies lost, and in line with this zero-tolerance stance, a criminal case will be opened with the South African Police Service for further investigation.



## Opportunity makes a thief

The significance of having control measures in place to safeguard WCG assets cannot be overstated, as these assets and resources form the backbone of the WCG's functionality and service delivery to its residents.

If we do not take precautions to protect WCG assets, we increase the risk that they could be stolen.

According to the Public Finance Management Act no. 1 of 1999 (PFMA), Accounting Officers are responsible for the management, safeguarding and maintenance of their departments' assets. Similarly, all other officials are responsible for the management and safe-guarding of all assets within their areas of responsibility.

WCG implements robust internal controls as part of Corporate Governance. This includes periodic asset stock takes and reconciliations, as well as access control systems, such as ID badges or smart access cards, to restrict entry to authorised personnel only, which plays a crucial role in preventing theft and protecting the organisation's assets. Officials are encouraged to refrain from tailgating as this is a common security breach that can lead to theft, unauthorised access, and other safety risks.

All levels of management are expected to ensure that they set a strong ethical tone and lead by example. While management is responsible for the design and implementation of robust systems of internal controls, this should be supported by officials. Furthermore, management should also maintain oversight over the internal control environment to mitigate the occurrence of theft.

## Reporting



Together, we can protect WCG assets and create a secure environment for everyone! Stay vigilant, and let's play our part in preventing and reporting theft.

You may not be a Robin, but you may know of a Robin; so, if you witness or suspect theft, speak up and report it confidentially/anonymously to:

- Post:** PO Box 659, Cape Town, 8000
- Telephone:** 021 483 0901
- E-mail:** Tip.Offs@westerncape.gov.za
- National Anti-corruption Hotline (NACH):** Toll-free: 0800 701 701  
E-mail: nach@opsc.gov.za

