

Full name: Dion Paul Hucker



Introduction

Dion is an admitted Advocate of the High Court of South Africa, a former Senior Public Prosecutor and a Specialist Prosecutor (economic, white collar and complex statutory crimes), with in excess of 13 years' practical experience in criminal litigation and the administration of criminal justice. In addition to the afore-mentioned 13 years' experience, Dion headed the Eastern Cape forensic and special investigations component of Grant Thornton between 2001 and 2006, prior to joining PricewaterhouseCoopers as a Manager in 2006. He was promoted to Senior Manager at PwC in 2008. He left PwC in May 2018 and is currently an independent compliance and forensic consultant.

He has extensive experience in managing and conducting forensic and special investigations with particular emphasis on Provincial and Local Government institutions (public sector), and has received training provided by the Office of the Auditor-General relating to the conducting of forensic assignments during August 2003.

Dion has consulted to a variety of public and private sector clients on a number of compliance, labour and risk-management related issues, including participation in speaking engagements and preparing articles, presentations and discussion documents.

In addition to his legal, forensic and consulting experience, Dion has also presided over, investigated, or led evidence on behalf of employers in a number of disciplinary matters in both the public and private sectors.

His particular areas of expertise include:

- Prosecution of economic and statutory crimes;
- Labour law and disciplinary matters;
- Public Sector Procurement (compliance, fraud, fraud/corruption prevention, PPPs & B-BBEE);
- Fraud Prevention & Anti-Corruption Risk Management;
- Training of Forensic Investigators;
- Assisting public sector institutions with PFMA/MFMA or related compliance issues;
- Protection of Personal Information Act (POPIA) awareness & legal compliance; and
- General legal/statutory compliance.

Personal Details

Full names	Dion Paul Hucker
Nationality	South African
Current Position	Independent Compliance & Forensic Consultant
Languages	English (Fluent) Afrikaans (Fluent) French (Weak)

Qualifications

Degree(s) or Diploma(s) obtained

B. Iuris (Bachelor of Law) (UNISA) 1992

L.L.B. (Bachelor of Laws) (UNISA) 2000

Memberships of Professional Organizations

Degree(s) or Diploma(s) obtained

Admitted Advocate of the High Court of South Africa

Associate Member: Association of Certified Fraud Examiners USA (Member No 107469)

Associate Member: Association of Certified Fraud Examiners SA Chapter (Member No 31469374) – Currently member of Eastern Cape Regional Committee. Former Board Member of ACFE South Africa's National Board of Directors (2017 to 2018).

Member: Institute of Commercial Forensic Practitioners (Member No 138)

Summary of Professional Career History

<i>Date</i>	<i>Organization</i>	<i>Role (Division) - Office</i>
2018 - Present	Independent Compliance & Forensic Consultant	Business Owner Eastern Cape
2008-2018	PricewaterhouseCoopers	Senior Manager (Risk Advisory Services)
2006-2008	PricewaterhouseCoopers	Manager (Risk Advisory Services)
2001-2006	Grant Thornton EC	Director: Forensic & Legal Services
1999-2001	National Prosecuting Authority	Senior Public Prosecutor / State Advocate: Bhisho, Zwelitsha & King William's Town
1993-1999	National Prosecuting Authority	Specialist Prosecutor East London (Entire Border area)
1992-1993	South African Defense Force (compulsory national service)	2 nd Lieutenant – Military Law Officer EP Command & Group 8
1988-1992	Department of Justice (prior to National Prosecuting Authority)	Trainee Prosecutor Public Prosecutor (District & Regional Magistrates' Courts)
1986-1988	Preston's Menswear	Assistant Manager

Professional Experience

A summary of Dion's experience to date includes assignments for:

2018 – PricewaterhouseCoopers – Irregular Expenditure Review Schedule 3B of the PFMA Public Entity

Dion has been appointed as an independent contractor to assist PwC's Internal Audit component with the conducting of a detailed expenditure review of a Schedule 3B of the PFMA's expenditure over two financial years. The review is aimed at confirming or excluding expenditure identified as irregular by the entity concerned, and reviewing processes and procedures for compliance with the relevant prescripts (e.g. the PFMA, Preferential Procurement Policy Framework Act 5 of 2000, Construction Industry Development Board Act 38 of 2000, Treasury and other Regulations, Circulars, Guidelines and Practice Notes, and the entity's own legislation and policies).

2018 – The I-Firm – Forensic Investigations at two Eastern Cape Government Departments

Dion was contracted by the I-Firm (Pty) Ltd to assist in conducting or managing forensic investigations at two Eastern Cape Provincial Government Departments.

2018 – Office of the State Attorney – Chair Board of Inquiry at an Eastern Cape Provincial Government Department

Dion was appointed in September 2018 to Chair a Board of Inquiry relating to various issues (approximately 65 different matters) on behalf of an Eastern Cape Provincial Government Department. Due to confidentiality and privilege issues the client Department and circumstances of the matter cannot be disclosed.

2018 – Tertiary Educational Institution – Forensic Investigation Various Alleged Irregularities Relating to the Appointment and Benefits of a Manager

Dion is currently busy with an investigation of various alleged irregularities relating to the appointment and benefits of a manager at a tertiary educational institution, which for confidentiality purposes, can not be named.

2018 – Infinite Tax – Assistance with Municipal (Public Sector) SCM Prescripts

Dion assisted Infinite Tax with sourcing the relevant prescripts and explaining their application in response to a query received relating to confirmation of the tax compliance status of service providers or suppliers at various stages of the procurement and subsequent contract management processes.

2018 – SALGA Municipal SCM Training to Nelson Mandela Bay Metropolitan Municipality's Municipal Public Accounts Committee (MPAC)

Dion was contracted by PwC to provide training on municipal procurement and Supply Chain Management to the Metro's MPAC at a training session arranged and facilitated by SALGA.

2018 – Eastern Cape Provincial Legislature – Fraud Awareness Training to Audit Committee & Further Fraud Prevention Support to Risk Management Directorate

Dion presented PwC's 2018 Global Economic Crime Survey results to the Legislature's Audit Committee and provided some fraud risk awareness training to the Committee at an Audit Committee meeting in April 2018.

He also compiled questionnaires for distribution to the Legislature's employees as a further process to assist the Legislature with its fraud awareness and fraud risk management processes in preparation for further fraud awareness workshops and a fraud risk assessment workshop to be held later in 2018.

2018 – Mercedes-Benz SA – Forensic Investigation Vendor Related Phishing Scam

Dion commenced with managing a forensic assignment (including coordinating and facilitating the involvement of PwC's I.T. Forensic specialists) relating to a vendor related phishing scam in 2018. He handed this assignment over before it was completed when he left PwC in May 2018.

2018 – Amatola Water – SCM Compliance Review of Appointment of Professional Services Provider

Dion managed and took part in a detailed SCM compliance review of the processes undertaken by the client in the appointment of a professional services' provider. This included a detailed review and analysis of prescripts relating to deviations from normal procurement processes and the participation in contracts secured by other organs of state.

2018 – Eastern Cape Provincial Legislature – SCM Compliance Review of Potential Electrical Maintenance Bidding Process

Dion conducted a compliance review of a proposed bidding process to participate in the contract of another organ of state relating to the provision of electrical installation and maintenance services. Aside from having to consider and apply the prescripts relating to both the PFMA and the Financial Management of Parliament and Provincial Legislatures Act (FMPPLA) to the process, Dion also had to undertake intensive research to compare services and equipment offered by the proposed electrical contractor.

2017-2018 – Eastern Cape Department of Health – Data Management Medico-Legal Claims

Dion assisted PwC's Data Analytics team with a comprehensive exercise to capture data relating to medico-legal civil claims lodged against the Department. Whilst his role was largely one of support and supervision, he did assist the capture team with inputs on legal issues relating to civil litigation to facilitate the process.

2017-2018 – Eastern Cape Department of Health – Forensic Investigation HR Issues in PE

He managed and took part in a comprehensive investigation of multiple alleged irregularities involving senior HR personnel in a major provincial health institution in Port Elizabeth. This included planning and conducting no less than 13 witness interviews within a space of a week.

2017 – Joe Gqabi Local Municipality – Irregular Expenditure and SCM Compliance Review

Dion managed and took part in conducting a review of the Municipality's irregular expenditure for the 2016/2017 financial year. This included reviewing and assessing all the formal bids and quotations undertaken by the Municipality as well as assisting with determining whether or not irregular expenditure had been correctly identified and classified in the Municipality's Irregular Expenditure Register.

2016-2017 – Eastern Cape Department of Roads & Public Works – Forensic Investigation Implementation of DPSA Circulars & Prescripts Salary Levels 9-12

Dion managed and took part in the conducting of a forensic audit and compliance review relating to the implementation of DPSA Circulars and related prescripts regarding 301 officials over a more than 10-year period for the Department.

2017 – Broad-Based Black Economic Empowerment Commission – Provision of Forensic Investigation Training to the Commission’s Investigators

Dion was part of the team appointed by the B-BBEE Commission to provide training to its internal investigators in March 2017. He compiled the training material and presented several aspects or elements of the programme in Gauteng in March 2017.

2016 - 2017 – Eastern Cape Provincial Legislature – SCM Compliance Issues and Review of Fraud Prevention Policy (Internal Audit support)

Dion assisted PwC’s Internal Audit unit with technical assistance and guidance on compliance and technical issues relating to three significant Supply Chain Management transactions. He has also assisted with a review of the Legislature’s Fraud Prevention policy and provided Fraud Awareness training to the Legislature’s Risk Committee.

2016 – Eastern Cape Department of Education

Dion managed and provided oversight over an investigation of payments authorized on behalf of 17 schools for the Department.

2016 – IDT Tender Review

Dion managed and oversaw a compliance review of a major construction tender undertaken by the IDT involving the construction of a multi-million Rand health facility.

2016 Amatola Water Board – Fraud Prevention Plan Review

He conducted a detailed review of the Amatola Water Board’s Fraud Prevention Policy including inputs on the draft Ethics and Risk Management Policies.

2016 – Nelson Mandela Museum – Forensic Investigation & Review of Fraud Prevention Plan

Dion assisted the Museum by overseeing a forensic investigation of allegations against an employee of the Museum. He also assisted the outsourced Internal Audit function by reviewing the Museum’s Fraud Prevention Policy.

2015- 2016 Eastern Cape Department of Health – Various Forensic Investigations

Dion provided oversight over, managed, or took part in various panel investigations awarded by the Department during 2015 and 2016 including technical reviews of the investigation reports compiled for each investigation.

2015- Green Investment Bank – Commercial Crime Overview and Risk Assessment

During November 2015 Dion assisted PwC’s UK office with compiling statistics, facts and related information on commercial crimes in South Africa for the Green Investment Bank which is contemplating investing or participating in the renewable energy industry in South Africa. He assisted in the compilation of sections of the report, a review of the client’s risk policy document and risk management related activities.

2015- Justice College –Forensic Audit Training

Dion co-presented training on the use of forensic auditors and related issues in criminal investigations to representatives of the Eastern Cape’s Specialised Commercial Crime Unit in Port Elizabeth.

2015- South African Police Service (SAPS) –Interview Skills Training

Dion presented a 4 day training workshop to various members of the SAPS (including senior officers with in excess of 35 years’ experience) on interviewing skills presented in Gauteng.

2015- SANTAM and South African Insurance Crime Bureau (SAICB) – Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided a training workshop on PoPI to the SAICB in Gauteng during June 2015. The session included an overview of the Act as well as an interactive question and answer session on various aspects of the legislation including potential exceptions or interpretations with implications for role players in the insurance and insurance fraud investigation industries.

2015- Mercedes-Benz South Africa – Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided a training workshop on PoPI to MBSA’s Human Resources Risk Director and Managers during June 2015. The session included an overview of the Act as well as an interactive question and answer session on various aspects of the legislation.

2015- South African Museums Association (Eastern Cape) – Fraud & Corruption Awareness Training & Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided a training workshop on Fraud and Corruption Awareness as well as PoPI to SAMA’s members and senior management of the Eastern Cape Department of Sport, Arts and Culture during April 2015. The session included an overview of the PoPI Act as well as an interactive question and answer session on various aspects of the legislation.

2015- Institute of Internal Auditors (Eastern Cape) (IIA) – Procurement Fraud Risk Awareness Training

Dion provided a training workshop on Procurement and SCM Fraud Risk Awareness to the IIA’s members at Uitenhage during April 2015. The session included an interactive question and answer session on various aspects.

2015-Association of Certified Fraud Examiners National and African Imbizo– Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided a training workshop on PoPI to delegates to the ACFE’s National and African Forensic Leaders’ Imbizo held in Gauteng during March 2015. The session included an overview of the Act as well as an interactive question and answer session on various aspects of the legislation and the facilitation of group discussions during the event.

2015- Alfred Nzo Development Agency: Compliance Review of SCM Policy

He conducted a legislative compliance review of ANDA’s Supply Chain Management Policy during 2015 to assist PwC’s Internal Audit component.

2015- Eastern Cape Department of Health – Various Preliminary Forensic Investigations (5 matters)

When the Senior Manager assigned to the service the Department resigned in October 2014, Dion assisted a newly appointed Manager to finalise 5 different preliminary forensic investigations for the Department.

2015/2016- Eastern Cape Department of Economic Development, Environmental Affairs and Tourism: Forensic Review of Public Entity

Dion was involved in and headed up a team of legally qualified staff in a major review of a public entity undertaken on behalf of the Department in 2015.

Aside from assisting in planning and some witness meetings, Dion had to oversee and take part in various activities aimed at identifying and analysing a wide variety of legislative prescripts as well as other norms (e.g. relating to corporate governance) relating to the entity under review. This was a major assignment requiring legal staff from KZN and Gauteng and a great deal of legislative research, interpretation and application.

2015- Eastern Cape Department of Economic Development, Environmental Affairs and Tourism: Forensic Investigation 50 Co-operatives

Dion assisted the manager of this assignment with a number of aspects of the investigation including planning, liaising with the client and providing technical inputs on aspects of the applicable legislation including the PFMA and Treasury Regulations.

2015- University of Fort Hare – Contract Management Policy Review

Dion assisted PwC's Internal Audit component with a detailed desktop compliance review of the University's Contract Management Policy and procedures.

2015- Buffalo City Metropolitan Municipality (Internal Audit component) – Procurement Fraud Risk Awareness Training

Dion provided a training workshop on Procurement and SCM Fraud Risk Awareness to the Municipality's Internal Audit component during February 2015. The session included an interactive question and answer session on various aspects of the legislation and risks relating to procurement in the local government sphere.

2014-Inter-Provincial Legal Advisers' Seminar – Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided awareness training on PoPI to representatives of various Provinces' Provincial Government Legal Advisers during November 2014. The session included an overview of the Act as well as an interactive question and answer session on various aspects of the legislation.

2014-Eastern Cape Department of Education – Protection of Personal Information Act 2014 (PoPI) Awareness Training

Dion provided awareness training on PoPI to representatives of the Department as well as of the Provincial Treasury at a risk management workshop during September 2014. The session included an overview of the Act as well as an interactive question and answer session on various aspects of the legislation.

2014-PFMA Schedule 2 Institution – Compliance Review of Major Construction Tender Process

Dion has been managing a live compliance review of a tender process undertaken on behalf of a major Public Entity (cannot be named due to confidentiality/secretary agreements) in relation to a construction project of approximately R2bn in value.

2014- 2015 University of Limpopo – Supply Chain Management Process Transformation

Dion has been appointed as part of a consulting team to assist the University in a major transformation and review process of its SCM policies, processes and functions. He has taken part in reviewing the University's SCM Policy with a view to gauging its levels of compliance with applicable prescripts and best practices.

2014- 2015 Eastern Cape Department of Roads & Public Works – Assessment & Review of Historic Irregular Expenditure Transactions (Procurement 295 Leases)

Dion has been appointed to assist the Department with a detailed review of various lease transactions identified or classified as irregular expenditure between 2007 and 2014.

2014- Eastern Cape Gambling and Betting Board: Facilitation of Training Workshops for the Compliance Unit

Dion facilitated and managed the presentation of training workshops to the ECGBB's Compliance Unit on: B-BEE Compliance (presented by himself); Contract Interpretation (co-presented by himself); Business Valuations, Mergers and Acquisitions; Companies Act of 2008; Interpreting and Understanding of Financial Statements (and new IFRS developments) and Corporate Governance (King III).

2014- Eastern Cape Department of Education: Forensic Investigation of Irregularities relating to Learner Teacher Support Material (LTSM)

Dion managed, reviewed the reports and took part in the finalization of the second phase of an investigation commenced by another Senior Manager whose contract had expired. The irregularities covered SCM issues, tax clearance certificates and references.

2014- East London IDZ: Policy Review SCM (Procurement) Policy

He conducted a compliance review of the IDZ's SCM Policy which was aimed at ensuring that the policy was compliant with existing legislative and other prescripts (e.g. Treasury Circulars, Guidelines, Instructions and Practice Notes).

2014- Alfred Nzo Development Agency: Compliance Review of Four Policies

Dion conducted compliance reviews on ANDA's Fraud Prevention, Financial Management, SCM (Procurement) and Travel and Subsistence Policies.

2014- Eastern Cape Department of Health: Forensic Investigations (two) Maluti District and KSD Regions

Dion took over the management and conducting of 2 major forensic investigations from another manager who had resigned. The investigations involved procurement fraud and irregularities in the one case and irregularities relating to overtime claims in the second case.

2014- Eastern Cape Department of Economic Development, Environmental Affairs and Tourism: SCM Process Review

He assisted PwC's LEAN operations consulting team on SCM compliance issues during a review of the Department's SCM processes.

2014- Amatola Water: Forensic Investigation Hire Vehicle Misuse

Managed a forensic investigation relating to the alleged misuse of a hire vehicle by an employee.

2014- Eastern Cape Department of Rural Development & Agrarian Reform: Forensic Investigation Construction Project

He managed a forensic investigation relating to a construction project undertaken on behalf of the Department in the Chris Hani Municipal district.

2014- Amathole District Municipality – 2 Forensic Investigations

Dion was the senior manager on two forensic investigations undertaken for the ADM. The one related to IT security issues and the other to the procurement and supply of goods and services.

2013- Eastern Cape Department of Education: Forensic Investigation ICT Contracts

Dion assisted the forensic investigation team with reviewing several lengthy and technical contracts concluded with ICT related service providers and assisting with identifying procurement related issues including SITA compliance.

2013- National Treasury - Forensic Investigation Independent Electoral Commission Procurement and Rental of Premises

Dion assisted the National PwC Forensic component with a forensic investigation undertaken on behalf of the National Treasury relating to the IEC's move to new premises in Centurion. He was particularly tasked with the procurement and SCM related aspects of the investigation.

2013-2014 Eastern Cape Development Corporation – Forensic Investigations Management Payroll Related Issues

He managed and took part in forensic investigations, and related activities pertaining to alleged irregularities in the implementation of management salary increases for the ECDC's Board of Directors.

2013- Alfred Nzo Development Agency – Various Contract Reviews

Dion has been managing an assignment where ANDA required assistance with reviewing various contracts and agreements concluded with a wide variety of beneficiary organizations, foreign entities and other parties aimed at assisting the Alfred Nzo Municipality with Local Economic Development initiatives. The objective of the assignment was to assist ANDA in identifying potential compliance risks (particularly with regard to MFMA or other statutory limitations on what ANDA can perform on behalf of the Municipality) or contractual risks.

2013- Metrorail Eastern Cape - Forensic Investigation SCM Issues

He conducted an in-depth investigation of various SCM related issues on behalf of Metrorail EC. The investigation included assessing the procurement and SCM functions to identify systemic weaknesses or risks to assist the client in reviewing and making changes to its SCM processes.

2013- Eastern Cape Socio-Economic Consultative Council – Universal Compliance Framework

Dion managed and took part in an assignment to assist ECSECC with identifying its regulatory and legislative compliance framework and to summarise and itemise key legislative requirements. The work included conducting a brief compliance risk assessment and awareness workshop with the client. Key legislation was identified, researched and unpacked for the client to assist with regulatory compliance.

2012/2013- E.C. Dept. of Health: Forensic Investigation & Litigation Support – Outsourced Project Management Function (Infrastructure)

Dion assisted the Department with an investigation of the procurement processes followed (including the contract management) relating to the appointment of an external entity to conduct Programme Management functions for the Department's Infrastructure Directorate. He also provided litigation support in relation to a civil claim amounting to in excess of R50 million.

2012/2013/2014/2015- Buffalo City Metropolitan Municipality – Review of Tender Processes

He developed a detailed compliance audit program to address prevailing legislation relating to SCM and procurement in municipalities and assisted BCMM's Internal Audit component with detailed compliance reviews of 4 major tenders. In addition to reviewing the tenders for compliance PwC also played an important support function to the Municipality in dealing with legal challenges or in setting aside at least two of the major tenders.

2012- SIU – Review of Supply Chain Management (Procurement Policy)

Dion conducted a compliance review of the SIU's SCM Policy resulting in several recommendations on amendments to their policy to align it with recent legislative changes and decided case law relating to the Preferential Procurement Policy Framework Act of 2000 and its Regulations.

2012- Amathole District Municipality – Fraud Risk Assessment of Supply Chain Management Functions – Transactions under R30,000

Dion was the Senior Manager overseeing a detailed fraud and statutory non-compliance risk assessment of the District Municipality's SCM functions relating to transactions falling below a threshold amount of R30,000.

2012- Amathole District Municipality – Fraud Awareness & Prevention Presentation to the District Municipality & Representatives of Constituent Local Municipalities

He prepared material and co-presented a workshop on fraud awareness to the District Municipality and various representatives of the various Local Municipalities resorting under that Municipality.

2012- E.C. Dept. of Education – Review of Fraud Prevention Policy

Dion was the senior manager overseeing a review of the Department's Fraud Prevention Policy.

2012- E.C. Dept. of Health: Compliance Review on Differentiated Amenities Concession

Dion assisted the Department with a compliance review pertaining to a process whereby differentiated amenities of the Department are to be provided and managed by private healthcare and medical scheme service providers.

2012 – E.C. Dept. of Rural Development and Agrarian Reform: Forensic Investigation Magwa Tea Estate

Dion managed and conducted a comprehensive investigation of various issues pertaining to a Tea Estate in the former Transkei area over a 4 year period.

2012- Eastern Cape Development Corporation: Fraud Policy Review and Fraud Awareness Workshops

Dion reviewed the ECDC's Fraud Prevention Policy and conducted Fraud Awareness Workshops at the Corporation's offices throughout the Eastern Cape Province.

2012- E.C. Dept. of Roads and Public Works: Lifestyle Audit

He was the Senior Manager on an assignment involving a lifestyle audit being conducted on a former senior official of the Department.

2012- E.C. Dept. of Human Settlements: Compliance Audit on Section 38(1)(j) of the PFMA Transfers (Housing Funds) to the Nelson Mandela Bay Metropolitan Municipality and King Sabatha Dalindyebo Local Municipality

Dion assisted with technical and legislative inputs relating to the above-mentioned assignment.

2011- E.C. Dept. of Health: Investigation of Procurement Issues Maluti Area

Dion was involved in reviewing reports and providing technical inputs on procurement issues pertaining to an investigation relating to the procurement of the services of a security entity.

2011- East London IDZ

Dion assisted the ELIDZ in a process whereby a new conflict of interest declaration and management policy was implemented. He reviewed the draft Conflict of Interest Management Policy and later conducted an additional review of the ELIDZ' Fraud Prevention Policy too.

2011 – E.C. Dept. of Health: Investigation of Multiple Allegations against the S-G

He managed a forensic investigation relating to 20 separate allegations leveled against the S-G of the Department. The allegations cover a variety of issues including supply chain and procurement issues, the appointment of officials, financial management issues and nepotism.

2011 - E.C. Dept. of Health: Investigation of Alleged Overtime Abuses

He is responsible for quality control and reviewing work and reports relating to an investigation of alleged overtime abuses at a district office of the E.C. Dept. of Health.

2011 - E.C. Dept. of Health: Investigation of Alleged Procurement Irregularities in EMS Section

He is responsible for quality control and reviewing work and reports relating to an investigation of irregular or fraudulent appointments of service providers or fictitious payments at the EMS Section of the E.C. Dept. of Health in Mthatha.

2011 (2010) - E.C. Dept. of Health: Investigation of Multiple Procurement Fraud Cases at Bhisho Hospital

Dion commenced an investigation in 2010 which was initially leveled at four officials at the Corporate Services Centre in Bhisho and which has subsequently developed into a major

procurement fraud syndicate investigation which has been managed by another manager who took the case over when Dion was seconded to the SIU in 2010. He has still assisted in some aspects of the investigation including the analysis and preparation of documents for disciplinary proceedings and for referral to SAPS for the institution of criminal proceedings.

2011 - E.C. Dept. of Health: Contract Compliance Review Vehicle PPP

Dion assisted the Department in a detailed analysis and compliance review of a transversal contract applicable to the entire Provincial Government relating to vehicles for the Department. The contracts, addenda and appendices reviewed and analysed by him comprised several hundred pages. He also had to interview key managers at the Dept. to determine the current impact of the contract and implications (present and future) thereof on the Department.

2011 - E.C. Dept. of Local Government & Traditional Affairs: Forensic Investigations at Great Kei, Lukhanji, and Sakhisizwe Local Municipalities

Dion was responsible for managing, planning, quality control and reviewing work and reports relating to a 3 (three) forensic investigations at the aforementioned Municipalities. The investigations included: keylogging; alleged tender irregularities; alleged abuses of the E-Natis system and similar misconduct.

2011 – National Dept. of Rural Development & Land Reform: Forensic Investigations at Queenstown District Office

He managed an investigation relating to the allegedly irregular appointment of a service provider on behalf of the Department.

2011 – Mercedes-Benz South Africa –Supplier Verification

Dion managed and oversaw the conducting of the Eastern Cape portion of a national supplier verification exercise undertaken by MBSA.

2011 - E.C. Dept. of Roads and Public Works: Workshop on SCM/Procurement Risks

Dion has compiled a full days' worth of slides on SCM and procurement risks (with the emphasis on legislative and legal risks) for the Department.

2011 – Walter Sisulu University: Forensic Investigations of CCMA Matter

He was the Senior Manager overseeing an investigation of alleged irregularities relating to a matter referred to the CCMA for Conciliation/Arbitration. He also testified in the subsequent disciplinary hearing and provided litigation support to the University's HR component and employer representative in 2012.

2011 – King Sabatha Dalindyebo Municipality (Mthatha) – Fraud Prevention Policy and Strategy Review

He is reviewing the Municipality's Fraud Prevention Plan and Fraud Management Strategy for compliance and best practice alignment.

2010 to 2011 – Special Investigating Unit (Housing Investigations) – Secondment

Dion was seconded as a consultant to the SIU during 2010 and 2011 where he became involved in managing, overseeing and taking part in a number of investigations relating to fraud, corruption and maladministration relating to Low Cost Housing projects around the country. He assisted the SIU's investigation teams from the Eastern Cape, North West Province, Free State Province,

Western Cape Province and Northern Cape Province with their investigations, took part in the compilation and review of forensic reports, liaised with SAPS and the NPA on matters referred for criminal investigation and took part in planning and oversight of in excess of 20 separate investigations.

2010 – Rhodes University Grahamstown –Review of SCM Policy

He assisted in a detailed Policy review of the University's SCM Policy.

2010 – E.C. Dept. of Health –Forensic Investigation Alleged Corruption Infrastructure Directorate

Dion commenced the investigation of a complex matter involving allegations of corruption within the Dept's Infrastructure Directorate. He had to liaise closely with SAPS and the NPA, gather and analyse volumes of information and eventually handed the matter over to another manager and the relevant law enforcement authorities when he was seconded to the SIU in 2010.

2009 - E.C. Dept. of Health – Fraud Prevention Policy Review & Roll-out Strategy

Dion undertook an assignment to assess and review the Department's Fraud Prevention Policy. He conducted interviews with senior management and key role players regarding the current policy, reviewed the existing policy and drafted a new policy for the Department. He also reviewed and re-compiled a roll-out strategy for the fraud prevention plan for the Department.

2009 – ESKOM –Review of SCM Process

Dion was seconded to a high-level team of specialists to assist in a live review of a major procurement process being undertaken by this parastatal.

2009 – Buffalo City Municipality –Review of SCM Policy

He tendered advice & guidance on 2010 related procurement issues to the PwC Director involved with rendering assistance to Buffalo City Municipality SCM components.

2009 – Elundini Municipality (Maclear) –Review of SCM Policy

He conducted a detailed SCM Policy review, and presented workshops on SCM related issues.

2009 – Ikwezi Municipality (Jansenville) –Review of SCM Policy

He conducted a detailed SCM Policy review, and presented workshops on SCM related issues

2009 – E.L. IDZ –Legal Compliance on Formation of a New Entity

Dion provided consulting & advice to the East London IDZ on formation of a new business entity.

2009 – ECDC –Fraud Awareness Training Workshops

Dion compiled, presented and conducted Fraud Awareness and Fraud Prevention Policy workshops at three main centres (East London, Mthatha & P.E.) for the ECDC.

2009 – National Department of Rural Development & Land Affairs – Forensic Investigations and Limited Due Diligence

Dion was one of the managers on two forensic investigations undertaken by the Department relating to various farms or agricultural schemes in the province. He played a key role in the legal compliance aspects of the investigations, compilation of the forensic reports and gave evidence in various disciplinary matters instituted by the Department.

2009 – E.C. Dept. of Agriculture – Forensic Investigation of Mariculture (Abalone) Project & Limited Financial Due Diligence

Dion in conjunction with a transaction services' specialist undertook a complex investigation relating to various issues pertaining to an abalone project undertaken by the Dept. He encountered a number of issues during the investigation including early termination of the mandate. He compiled a report of in excess of 200 pages with four lever arch files full of supporting documentation based on the investigation conducted.

2009 – ECDC –Forensic Investigation Misappropriation of Funds

Dion took part in and managed a complex investigation involving identity theft and the illegal electronic transfer of funds for this client which led to a criminal syndicate operating in Gauteng.

2008 – Lesotho Central Bank Investigation

Dion formed part of a national PwC team that was deployed to Lesotho to investigate a major pyramid scheme which involved nearly a quarter of Lesotho's population. He took part in search and seizure operations and similar investigation activities.

2008 - Nelson Mandela Bay Metropolitan Municipality: Stores Investigation

Dion managed an investigation involving the alleged theft of municipal stores by employees of the Municipality. The alleged offences involve forgery of requisitions, manipulation of records, direct theft and possibly fraudulent misstatements made in various documents. The investigation has involved the examination of approximately seven hundred potentially irregular transactions. Dion is managing the assignment, has interviewed witnesses and will be responsible for evaluating the evidence and compiling the report to the client.

November 2007 – February 2008 – E.C. Provincial Treasury (seconded to SUMMAT Institute): Forensic Investigation E.C. Department of Health

Dion was seconded as an investigation manager to the SUMMAT Institute which had been appointed by the Eastern Cape Provincial Treasury to conduct forensic investigations involving various alleged irregularities or fraudulent acts including: determining whether the Department's outsourced internal auditors were effective or not; the fraudulent payment of leave payments; the appointment of service providers; and alleged instances of unauthorised or irregular expenditure. Dion has had to provide training to SUMMAT's investigators, review reports and take part in key interviews and meetings.

February 2008 – Mayibuye Transport Corporation: Review of Fraud Prevention Plan

Dion was requested to review the abovementioned public entity's fraud prevention plan. He conducted the appropriate research, tracked recommended changes on the entity's plan and then actually re-wrote a suggested policy for consideration by the Board.

January 2008 – Special Investigating Unit: Public Sector Procurement Fraud Training

Dion was appointed by the SIU to provide training over a three-day period to 12 of its senior legal practitioners on Public Sector Procurement Fraud. This involved (*inter alia*) conducting research and compiling a training manual of approximately 90 pages. Compiling and presenting a slide

show presentation of in excess of 80 slides and facilitating a practical logistics and planning discussion session involving the SIU's senior legal practitioners.

December 2007 – East London Industrial Development Zone: Review of Fraud Prevention Plan

Dion was appointed by the ELIDZ to conduct a desktop review of its existing fraud prevention plan.

November 2007 – Central Bank of Lesotho: National Secondment - Alleged Pyramid Scheme

Dion was included as a manager in a national PwC forensic team appointed by the Central Bank of Lesotho to conduct investigations of two prominent entities which were allegedly providing a variety of insurance or investment services. He took part in search and seizure operations in accordance with a High Court order in a centre outside the capital of Lesotho, and also took part in various attempts to document and uplift evidence from the relevant entity's head office in Maseru.

November 2007 – Sen-Ad CC/ Hardware Warehouse: Review of Lease Agreements

Dion was requested to assist the Assurance component of the office in reviewing approximately 40 lease agreements on behalf of a client who was considering purchasing another business. The Assurance component had been appointed to conduct the due diligence exercise and required the assistance of a legal practitioner to examine and evaluate the various lease agreements that were in place with the entity that was to be purchased.

Dion had to examine the leases, determine whether or not the leases were valid and complied with the appropriate common law principles, and also identify any issues which may have had a financial or legal impact upon the proposed purchase of the business. Dion also provided guidance and assistance on the statutory labour implications attendant to the purchase and sale of businesses.

November 2007 – SAPS/Special Commercial Crimes Unit: Training – Public Sector Procurement Fraud & Using Bank Statements in Criminal Proceedings

Dion was requested to assist the Commercial Branch of SAPS and the SCCU's prosecutors with a training session they were holding in November 2007. He conducted research and prepared two slideshow presentations, one on public sector procurement fraud and the second on bank statements, which he presented at a day's training.

October 2007 – Buffalo City Municipality: Review of Investment Policy and Compliance Issues Appointment of Bankers

Dion was appointed by the Buffalo City Municipality to review the municipality's existing cash and investment policy to determine whether or not the policy was compliant with the relevant legislation (MFMA, and Treasury Regulations). He was also requested to determine whether the existing policy or the relevant legislation precluded the municipality from appointing a banking institution with a less than "AAA" credit rating. The assignment involved substantial research, and the interpretation and application of the applicable legislation.

October 2007 – PE College: Query Regarding Release of Forensic Reports

Dion was requested to provide guidance to PwC's PE staff regarding whether or not a client should release a forensic report to an employee. Dion conducted the appropriate research found the

appropriate case law and provided an internal memorandum to PwC's PE staff to assist them in dealing with their client.

October 2007 – E.C. Youth Commission: Fraud Prevention Plan Roll-out Workshop

Dion had been appointed by the EC Youth Commission earlier in 2007 to conduct a desktop review of their Fraud Prevention Plan, which he did.

The Commission then requested him to assist in facilitating a one day workshop to introduce the plan to its management and employees as well as to assist in fraud awareness. Dion conducted the necessary research, prepared a slideshow presentation and presented/facilitated a one day workshop on behalf of the Commission.

August - September 2007 – Koukamma Municipality: Forensic Investigation

Dion was requested to assist the firm's PE staff in reviewing the draft forensic reports before submitting them to the appropriate review partner. In addition to reviewing the reports and issuing queries to the investigators, Dion used his knowledge of local government legislation to enhance the recommendations and substantiate the findings in the reports.

July – September 2007 – E.C. Development Corporation: Tanda Bakery Investigation

Dion managed and took part in an investigation of the aforementioned Bakery which was the recipient of funding from the ECDC and which appeared to be on the brink of liquidation due to alleged mismanagement and fraud. Dion utilised internal audit staff to conduct some of the fieldwork, coordinated the investigation, conducted several key interviews and compiled the investigation report.

He also played a role in the follow-up assignment which involved evaluating the viability of the business and assisting the ECDC in trying to attract other investors into the business.

August 2007 – ECDC: Recruitment Panel Legal Adviser

Dion was requested to assist the Board of the ECDC in the recruitment and selection of a replacement legal adviser. He provided suggested questions to the convener of the recruitment panel and actually took part in the panel's interviews of short-listed candidates.

July 2007 – National ICT Conference – Boardwalk Casino PE

On 25 July 2007 Dion took part in a speaking engagement with Dean Gilbert (FTS) at a national ICT Conference held in Port Elizabeth. He opened a presentation on behalf of the firm on the use of information technology in forensic investigations. He researched and prepared a slideshow presentation on this topic on very short notice.

July 2007 – Continental Tyres SA: Forensic Investigation

During July 2007 Dion was tasked with reviewing the draft forensic reports prepared by the PE staff in relation to the abovementioned investigation.

July 2007 – Umzimvubu Municipality: Forensic Investigation

During July 2007 Dion was tasked with reviewing the draft forensic reports prepared by the PE staff in relation to the abovementioned investigation. He also provided inputs on legislation pertaining to local government institutions.

June 2007 – Newhaven Chronic Sick Home: Review of Internal Investigation Report

Dion was appointed by the abovementioned institution to review an internal audit/investigation report relating to various allegations of fraud and/or corruption.

He had to assist the board of the institution with recommendations as to whether or not sufficient grounds or evidence existed to justify referring the matter to the SAPS for investigation. He also facilitated the referral of the matter to the Commercial Branch of the SAPS for further investigation.

June 2007 – E.C. Rural Finance Corporation (UVIMBA Finance): Review of Fraud Prevention Plan

Dion conducted a desktop review of UVIMBA Finance's fraud prevention plan. This involved conducting the relevant research, making suggested changes to the existing policy and providing feedback to the firm's internal audit component.

June 2007 – ECDC: Platoon Trade (Pty) Ltd/NTC Investigation

Dion was appointed to assist the ECDC in investigating the recipients of loans from that entity who had reneged on their obligations. Dion assisted the ECDC with the compilation of a statement to institute criminal proceedings, liaised with SAPS and the SCCU's prosecutors to facilitate the institution of an investigation and obtained evidence and conducted internet research on the matter. The criminal case is still under investigation and PwC is conducting a "watching brief" on the matter.

December 2006 – May 2007 – Eastern Cape Gambling & Betting Board: Misconduct Investigation

Dion managed and conducted much of the fieldwork in a high profile misconduct investigation involving the abovementioned Board's CEO and CFO. The investigation was the single largest CM assignment in the Eastern Cape during the year and generated approximately R700 000.00 in fees.

At the conclusion of the investigation the CFO resigned his position and the CEO's employment contract was not renewed.

February 2007 – Special Investigating Unit: Procurement Policy Review

Dion was appointed to review the SIU's procurement policy with a view to ensuring that it was compliant with the relevant legislation and Treasury guidelines and practice notes.

December 2006 – January 2007 – TI Automotive Group: Promotion of Access to Information Manual

Dion was appointed by the aforementioned company to assist it with the formulation of a Promotion to Access of Information Act (PAIA) Manual. Dion met with the client, obtained the relevant information, researched the necessary legislation and compiled a manual for the client.

**October – November 2006 – Eastern Cape Tourism Board: Internal Audit Review
Procurement & Review of Procurement Policy**

Dion assisted the internal audit component with a review of the Tourism Board’s procurement functions. He provided inputs on where the policy and procedures deviated from the legislative requirements and helped to identify several potential procurement irregularities.

He was later appointed to conduct an extensive review of the Board’s procurement policies, and to make recommendations on how to amend the existing policy to make it compliant with the relevant legislation.

Other Clients Worked For Prior To Joining PwC:

Provincial Departments and Public Entities

Name:	Nature of work performed:
Office of the Premier (Eastern Cape Legislature)	Conducted Fraud Risk Analysis & Drafted Fraud Prevention Policy for the Legislature
Eastern Cape Department of Local Government, Housing and Traditional Affairs	<ul style="list-style-type: none"> Assisted outsourced audit function with compliance issues relating to housing; Conducted assessment of Fraud Prevention measures; Conducted forensic investigation of various allegations of misconduct at a local municipality.
Eastern Cape Department of Education	<ul style="list-style-type: none"> Assisted the Auditor-General in province wide investigations of misconduct involving numerous educators or officials (also verification or tracing of “ghost” employees); Assisted the Department’s Labour Relations practitioners with basic disciplinary case management processes and systems.
Eastern Cape Parks Board	Forensic Investigation: Suppliers & Procurement
Eastern Cape Development Corporation	Procurement process – appointment of bankers
Eastern Cape Tourism Board	<ul style="list-style-type: none"> Assist Internal Audit: Tender & procurement compliance with legislation & norms. Review draft procurement policy.
Eastern Cape Gambling Board (through A-G)	Review Fraud Prevention Plan (ISA 240)
Amatola Water Board	Verification, background checks and security clearances for prospective Board Members

Tertiary Education

<i>Name:</i>	<i>Nature of work performed:</i>
Academy of Learning	Forensic Audit / Investigation
Border Technikon	Forensic Investigation
Clarendon Girls High School	Legal compliance issues (various)

Private Sector

<i>Name:</i>	<i>Nature of work performed:</i>
Business Against Crime	Provide training to SAPS/NPA – Special Commercial Crimes Unit (PE) (twice)
Gelb's Attorneys (Cape Town)	Tracing a debtor
Drake Flemmer & Orsmond Attorneys	Divorce matter – oversight and liaison – property/estate evaluation
Drake Flemmer & Orsmond Attorneys	Divorce matter – oversight and liaison - provisional financial investigation
Fred Hollows Foundation SA	Forensic Investigation
European Union	Forensic Investigation: Tourism Entity (Wild Coast)
Swedish International Project Unit (SIPU)	Labour issues – retrenchments
Bennie's Welding Works	<ul style="list-style-type: none">• Labour issues incl. sale of business;• PAIA compliance
Dr. Duncan	Labour & compliance issues
Dr. A. Kepler	Labour & compliance issues
Mr B. Katz (AV8 Helicopters)	Public Sector Procurement issues
Approx. 30-40 Various Private Clients	Compilation of Promotion of Access to Information Manuals
Grant Thornton Chartered Accountants	In-house legal counsel & chairperson of disciplinary hearings

References

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Mrs Amanda Smit (retired Senior Prosecutor) cell phone: 084 622 1259

Mr Michael Schulze (former Director Grant Thornton E.C.) cell phone: 072 214 7719

Ms Melitta Oberem (Director: HR Risk Mercedes-Benz SA) telephone: (043) 706 9487

Ms Thembisa Kakaza (Head of Internal Audit & Risk Management Services E.C. Dept. of Health)
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