

# DETECTING CORRUPTION: LEARNING FROM SUCCESSFUL METHODS, PRACTICES AND TECHNIQUES THROUGH A CASE STUDY OF ZIMBABWE

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## I. INTRODUCTION

Corruption is a rampant challenge that undermines governance, economic development and social cohesion in many countries, including Zimbabwe.<sup>1</sup> The United Nations considers corruption to be a significant worldwide concern, and one of its seventeen Sustainable Development Goals is to combat it.<sup>2</sup> Defined as the abuse of power for personal gain,<sup>3</sup> corruption in Zimbabwe manifests in various forms, including bribery, nepotism, favouritism, extortion, fraud, clientelism, embezzlement, speed money (money given to government officials for speeding up their consideration of a business matter falling within their jurisdiction) and abuse of power.<sup>4</sup>

This study looks into the strategies for detecting and combating corruption in Zimbabwe, focusing on detection methods: reporting systems, auditing processes, digital forensics and cooperation mechanisms. Additionally, the research will assess the present state of corruption, highlight effective practices, examine the challenges faced and suggest possible countermeasures to enhance the effectiveness of anti-corruption efforts.

## II. BACKGROUND TO THE STUDY

In the legal framework of Zimbabwe, the fight against corruption is anchored primarily in the Criminal Law (Codification and Reform) Act [Chapter 9:23] and the Money Laundering and Proceeds of Crime Act [Chapter 9:24]. Under Chapter IX of the Code, the law criminalizes various forms of corrupt conduct, including bribery (Section 170), the corrupt use of false documents (Section 171), and the concealment of transactions or personal interests from a principal (Sections 172 and 173), with these offences carrying penalties of up to 20 years' imprisonment. These are augmented by Section 136 (Fraud) and Section 137 (Forgery), which provide for stringent sentences of 35 and 15 years, respectively. Furthermore, the Money Laundering and Proceeds of Crime Act strengthens the State's asset forfeiture capabilities through Section 8 (Money Laundering) and Section 37B, which empowers the issuance of Unexplained Wealth Orders.

The enforcement cycle is a multi-institutional process beginning with specialized investigative bodies, namely the Financial Intelligence Unit (FIU), the Zimbabwe Anti-Corruption Commission (ZACC) and the Zimbabwe Republic Police (ZRP). Upon the conclusion of investigations, cases are referred to the National Prosecuting Authority (NPA). Guided by Section 258 of the Constitution of Zimbabwe, the NPA under the leadership of the Prosecutor General, the Honourable Justice Loice Matanda-Moyo exercises its mandate to

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<sup>1</sup> Mandisodza, Takudzwa, Corruption and Economic Growth in Developing Countries: Case of Zimbabwe- a Review of Literature (3 February 2024). Available at SSRN: <https://ssrn.com/abstract=4871320> or <http://dx.doi.org/10.2139/ssrn.4871320>

<sup>2</sup> E.A., Samsudin, R.S. and Othman, Z., 2018. Public sector auditing and corruption: A literature. *Asian J. Financ. Account.*, 10, pp. 226-241.

<sup>3</sup> Kim K. Jeppesen, The role of auditing in the fight against corruption, *The British Accounting Review*, Volume 51, Issue 5, 2019.

<sup>4</sup> Mandisodza (n. 1 above).

determine prosecutorial viability and provide essential legal guidance to investigators. Once a matter is deemed ready for trial, the NPA initiates proceedings through the judicial system, primarily via the High Court or the specialized Regional Anti-Corruption Courts, ensuring a rigorous legal response to corruption matters.

Corruption remains a widespread and persistent issue worldwide, especially in developing countries. Despite constant efforts to prevent it, it is pervasive in Zimbabwe in several sectors, including resource management, public procurement and law enforcement. It has ingrained itself firmly in the nation's institutional structure, primarily among senior administrators but also extending to lower-level officials who have taken advantage of the systemic breakdown to commit corrupt acts.<sup>5</sup>

Zimbabwe has a wealth of natural resources, including substantial amounts of valuable minerals like gold, platinum and diamonds. However, the utilization of these natural resources has been significantly undermined by entrenched corruption, manifesting in extensive smuggling activities, misappropriation of funds and illicit financial flows (IFFs).<sup>6</sup> The Marange diamond fields, for instance, have been a hotspot for large-scale corruption, with allegations of revenue misappropriation. Furthermore, corruption has significantly impacted public service delivery, within some instances citizens often being required to pay bribes to access essential services such as driver's licenses, healthcare and police protection.<sup>7</sup>

This corrupt environment has contributed to a culture of dishonesty and undermined the effective functioning of public institutions. This has a negative impact on the country which ended up scoring 21 points out of 100 on the 2024 Corruption Perceptions Index reported by Transparency International as of 2024, demonstrating a high perceived degree of public sector corruption.<sup>8</sup>

### III. METHODS OF DETECTION: APPLICATION AND EFFECTIVENESS.

#### A. Reporting Mechanisms

Effective detection of corruption starts with robust reporting mechanisms. Various methods exist for this purpose, including reports from the media, citizens, whistle-blowers and self-reporting. The public often acts as the first line of defence against corruption, particularly within public services, where they may witness or experience unethical practices.<sup>9</sup> To enhance the reporting of corruption, citizens can utilize established crime-reporting channels at both national and local levels, such as police services. In response, many governments have introduced more streamlined avenues for the public to report corruption, encouraging greater citizen engagement in the fight against this issue.

Journalism and the media are essential in the reporting, exposure and mitigation of corruption.<sup>10</sup> Media coverage can act as a catalyst for corruption detection, prompting organizations and law enforcement agencies to initiate or deepen investigations into allegations. Additionally, media reports can facilitate the collection of further information and the assessment of cases where corruption has been identified and warrants additional scrutiny.

#### 1. Current Situation in Zimbabwe

Until 2022, Zimbabwe lacked comprehensive legislation specifically dedicated to the protection of whistle-blowers, despite their critical role in exposing corruption, maladministration, fraud and other forms of misconduct. Existing legal provisions were insufficiently robust to ensure full protection for individuals who

<sup>5</sup> Mantzaris, E., and Saruchera, M. (2024). The Realities of Anti-Corruption and Whistleblowing: The Case of Zimbabwe. *Africa Review* 16, 3, 279-301. Available From: Brill <https://doi.org/10.1163/09744061-bja10128> [Accessed 04 July 2025].

<sup>6</sup> <https://www.tizim.org/wp-content/uploads/2024/12/TIZ-HUMAN-RIGHTS-BOOKLET.pdf>

<sup>7</sup> Mandisodza (n. 1 above).

<sup>8</sup> Ibid.

<sup>9</sup> United Nations Office on Drugs and Crime (UNODC). (2015). *Anti-Corruption Module 6: Key Issues - Detection Mechanisms: Auditing and Reporting*.

<sup>10</sup> Mantzaris (n. 5 above).

reported such malpractice.<sup>11</sup> Notably, Section 14 of the Prevention of Corruption Act (2004) criminalized the victimization of persons disclosing information related to corrupt activities, including fraud, theft and maladministration. However, it was only with the enactment of the Public Interest Disclosure Protection of Whistle Blowers Bill in 2022 that Zimbabwe established a more explicit and encompassing legal framework to safeguard whistle-blowers. This legislative development marks a significant advancement in the country's anti-corruption strategy, reinforcing the National Prosecuting Authority's efforts to detect and address corruption through enhanced protection mechanisms for those who courageously expose wrongdoing.

Furthermore, the Zimbabwe Independent Complaints Commission was established with the mandate to investigate complaints filed by persons or on their behalf about misconduct by personnel of the security forces while performing or purported to execute their duties.<sup>12</sup> This endeavour is an extra step in the effort to discover corruption in the security sector.

In an effort to encourage citizens to report corruption, the Government of Zimbabwe, through institutions like the National Prosecuting Authority of Zimbabwe (NPAZ) and the Zimbabwe Anti-Corruption Commission (ZACC), has implemented campaigns to educate citizens about the detrimental effects of corruption and the importance of reporting. According to Transparency International's evaluation of the National Anti-Corruption Strategy, anti-corruption awareness initiatives ran from 2021 to 2024, engaging a total of 5,998,558 people. During the four-year period, 4,123,494 citizens took part in religious anti-corruption awareness campaigns, both virtual and in-person.<sup>13</sup> These coordinated efforts are purposefully meant to highlight the negative consequences of corruption and emphasize the importance of reporting illegal activities to appropriate authorities. Such measures have clearly resulted in a positive shift in cultural perceptions and popular support for anti-corruption initiatives.

Various channels exist for whistle-blowers, including anonymous hotlines, online platforms in ZACC, NPAZ and other anti-corruption stakeholders. The assessment also revealed a rise in reported corruption cases via channels such as the ZACC's anti-corruption hotline and various digital platforms.<sup>14</sup> This trend indicates that the public is increasingly participating in the fight against corruption, reflecting a growing trust in institutions like the ZACC, the police and other anti-corruption entities such as ZIMRA.

## 2. Issues, Barriers and Challenges

Despite the established frameworks, Zimbabwe encounters significant obstacles that hinder the effectiveness of its corruption reporting mechanisms. A notable legal deficiency arises from the inadequacy of whistle-blower protection legislation. This legislative gap leaves potential whistle-blowers in a precarious position. The then ZACC Chairperson Hon. Justice Matanda-Moyo bemoaned in 2022 the practice of "catch and release" cases, which she claimed were fostered by "witnesses shunning coming to court because they were scared."<sup>15</sup> John Makamure, the spokesperson for ZACC at the time, added that the lack of laws protecting witnesses and witness intimidation were the primary causes of the low prosecution rate in high-profile cases.<sup>16</sup>

Moreover, the most significant challenge lies in the widespread lack of public trust and an intense fear of retaliation. Whistle-blowers encounter considerable risks, including financial, psychological and professional pressures from the very individuals or organizations they report, often their employers. This atmosphere discourages the sharing of crucial information needed for effective corruption detection.

## 3. Possible Countermeasures

To significantly enhance the effectiveness of corruption detection through reporting mechanisms in Zimbabwe, a multi-faceted approach addressing legal, institutional and cultural barriers is imperative.

<sup>11</sup> Ibid.

<sup>12</sup> Section 4 of the ZIMBABWE INDEPENDENT COMPLAINTS COMMISSION ACT [CHAPTER 10:34] (No. 5 of 2022).

<sup>13</sup> SEMINAR PAPER #2 2024: REFLECTIONS ON THE NATIONAL ANTICORRUPTION STRATEGY (NACS-1 2020-2024) AND PROPOSED IMPROVEMENTS FOR THE SUCCESSOR STRATEGY

<sup>14</sup> N. 7 above.

<sup>15</sup> 25 November 2022, Lack of Zimbabwe witness protection law hampers fight against corruption, by Marko Phiri, *the Mail Guardian*.

<sup>16</sup> Ibid.

Adoption of comprehensive whistle-blower protection legislation is needed. This legislation should include protections for witnesses' families and be broad enough to include diverse sorts of whistle-blowing. The legislature should make the Whistle-blower Bill a top priority. Another measure will be the establishment of an independent whistle-blower protection body. This organization should be specifically charged with protecting whistle-blowers, guaranteeing their anonymity and shielding them from any potential backlash from powerful parties.

Increasing public awareness and confidence is another measure. Crucially, demonstrating the successful protection of whistle-blowers and highlighting successful prosecutions resulting from provided information are two ways to foster trust. Cooperation with independent media and civil society must be strengthened. Offering practical guidelines and resources for journalists regarding source protection and digital security can enhance their capacity for effective investigative work.

## **B. Internal and External Audits**

Auditing is the systematic and impartial study of a company's data, financial statements, reports, operations and overall performance to determine whether they accurately reflect the company's financial status and meet international reporting requirements.<sup>17</sup> Internal and external audits serve distinct objectives. Internal audits primarily assess the effectiveness of an organization's safeguards against fraud and corruption, while external audits typically concentrate on evaluating the organization's financial statements and ensuring compliance with applicable laws and regulations.<sup>18</sup>

Audits are important to detect financial abnormalities that may suggest corruption.<sup>19</sup> Auditing is regarded one of the eight pillars of a national integrity system, which can prevent corruption.<sup>20</sup> It can be used as a preventive and investigative tool in the fight against corruption. These functions are interconnected because, although successful prevention lessens the need for detection, the discovery of corruption can serve as a deterrent, preventing similar incidents in the future. These audits can be done internally or by external auditors.

### 1. Current Situation in Zimbabwe

In Zimbabwe, the Office of the Auditor-General (OAG) is legally mandated to audit public-sector companies,<sup>21</sup> and its findings greatly improve legislative scrutiny of state revenue and expenditure. Public audits are carried out in accordance with the Westminster system, which requires the Auditor General to examine government institutions' financial statements and report the results to Parliament.<sup>22</sup> Annual OAG reports regularly reveal instances of financial mismanagement, noncompliance and lax internal controls, serving as vital warning signs for investigating bodies. Furthermore, internal audits within ministries and state-owned firms are essential, and forensic audits are increasingly being used when specific suspicions arise. The Constitution's Section 309 (2)<sup>23</sup> and Section 10 of the Audit Office Act<sup>24</sup> mandate that the Auditor General examine the public accounts filed in accordance with Sections 35 (6) and (7) of the Public Finance Management Act.<sup>25</sup> After that, by 30 June of each year, the Auditor General is required to draft and provide a report to the Minister of Finance. When corrupt activities are discovered, the Parliament then recommends that anti-corruption organizations conduct further investigations.<sup>26</sup>

Within Zimbabwe's public sector, certain forensic audits have been carried out, demonstrating their efficacy in identifying important problems. One well-known example is the forensic audit conducted by AMG Global at the National Social Security Authority (NSSA), which found issues with corporate governance, poor management and suspected corruption, including unapproved allowances and unapproved benefit

<sup>17</sup> Wolf, 2010)

<sup>18</sup> UNDOC (n. 9 above).

<sup>19</sup> Ibid.

<sup>20</sup> Jeppesen (n. 3 above).

<sup>21</sup> The office of the Auditor general is established in section 309 of the Constitution of Zimbabwe.

<sup>22</sup> The Role of Public Sector Audits in the Anti-Corruption Agenda 21 November 2020.

<sup>23</sup> The Constitution of Zimbabwe Amendment (No. 20) Act, 2013.

<sup>24</sup> Audit Office Act [Chapter 22:18].

<sup>25</sup> Public Finance Management Act [Chapter 22:19].

<sup>26</sup> The Role of Public Sector Audits in the Anti-Corruption Agenda 21 November 2020.

disbursements. This NSSA audit showed that focused enquiries can reveal significant corruption, suggesting that the difficulty is not that there are not corrupt practices, but rather that the traditional scope of audits and the ability to thoroughly investigate and address these findings within the law is constrained.

## 2. Issues, Barriers and Challenges

There is a discernible "audit expectation gap" in Zimbabwe, which indicates a growing discrepancy between the public's expectations of the OAG such as its proactive role in detecting and preventing fraud and the actual responsibilities performed by the Supreme Audit Institution. Since detecting fraud is typically not the main goal of traditional financial audits, this disparity arises from conflicting views regarding the scope of external audit responsibilities. The public becomes disenchanted and loses faith in the accountability system as a result of this discrepancy.

Moreover, persistently failing to implement audit recommendations is directly associated with a lack of respect for established institutional structures and resistance from corrupt individuals or institutions, not just a technical or resource-related issue. Because the public's need for accountability is not met, this systemic vulnerability makes the audit expectation gap worse and erodes trust.

## 3. Possible Countermeasures

First and foremost, the Auditor General's Office's (OAG) competency must be strengthened. Legislative reforms are required to completely secure the OAG's constitutional authority, including independent recruiting processes.

Second, it is critical to demand and enforce the application of audit recommendations. Comprehensive management audit action plans should be prepared for all audited entities, together with strong follow-up processes. Clear repercussions must be set for ministries and entities that fail to implement OAG recommendations, including punishments for noncompliance.

Third, improving forensic auditing capabilities is critical. Incorporating sophisticated technology, such as data analytics, into audit processes will aid in the detection of intricate fraud schemes that older approaches may miss.

Fourth, efforts should be focused on overcoming the audit expectation gap. This can be accomplished through public awareness and education campaigns that focus on understanding the OAG's varied functions and responsibilities, as well as the many sorts of audits. Transparent disclosure about audit processes and findings can assist in managing public expectations while increasing accountability.

## **C. Digital Forensics**

Digital forensics is similar to investigative work, but it is more focused on computers, mobile devices and other digital technology. The identification, preservation, analysis and presentation of digital evidence for use in court cases are the focus of this field. The advancement of technology has made digital forensics a critical tool in corruption detection. Corruption schemes have become more sophisticated, using computerized transactions.

### 1. Current Situation in Zimbabwe

The Financial Intelligence Unit (FIU) in Zimbabwe is a key player, analysing suspicious transaction reports to trace illicit financial flows.<sup>27</sup> Data on all financial transactions in Zimbabwe's financial markets and institutions is gathered centrally by the FIU. It oversees conducting an extensive evaluation of the information gathered to find any possible signs of corruption or money laundering. After processing, this data is converted into useful financial intelligence. Disseminating this intelligence to anti-corruption stakeholders, such as law enforcement and the National Prosecuting Agency (NPA), for additional research and action is another crucial responsibility of the FIU.

The Zimbabwe Republic Police (ZRP) also have specialized units, including Cybercrime Units, that investigate economic crimes with digital components. Private forensic investigation firms also offer digital

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<sup>27</sup> Chitimira, Howard & Torera, Elfas & Jana, Vimbai. (2024). An Exploration of Selected Anti-Money Laundering Role-Players in Zimbabwe. *Potchefstroom Electronic Law Journal*. 27. 10.17159/1727- 3781/2024/v27i0a19030.

forensics services.

Zimbabwe has also taken measures towards conducting forensic investigations effectively, ethically and within legal boundaries.

## 2. Issues, Barriers and Challenges

Despite the acknowledged importance of digital forensics in Zimbabwe's anti-corruption efforts, a number of significant hurdles prevent its efficient implementation. The forensic accounting profession, like digital forensics, is hindered by limited resources and inadequate investment in technology. There is an urgent need for more investment for new technologies like data analytics, artificial intelligence and blockchain, which are critical for successful fraud detection and investigation in the digital age. Without such investments, the state may slip behind sophisticated corrupt actors.

Furthermore, the use of digital technology in vital areas like investigations creates serious questions about privacy, security and ethical data management. Achieving an adequate balance between conforming to data privacy requirements and avoiding excessive restrictions that could impede effective corruption detection and investigation is a significant challenge. This demands a dynamic legal and ethical framework.

Finally, while Zimbabwe has passed the Cyber and Data Protection Act, establishing admissibility and preserving the chain of custody for electronic evidence remains a concern. Electronic evidence must be collected, processed and kept in line with international standards to ensure its integrity and admissibility in court. Strict compliance with chain of custody protocols is critical to avoid evidence from being tainted or contested in court proceedings, as illustrated in *S v Japajapa SC 41/24*.<sup>28</sup>

## 3. Possible Countermeasures

To effectively increase digital forensics capabilities and improve corruption detection in Zimbabwe, a systematic and comprehensive strategy is required. Strategic investment in technology and infrastructure is crucial. Strong ethical and regulatory frameworks for data utilization must also be established. In order to maintain a balance between conducting efficient investigations and safeguarding privacy and fundamental rights, legal frameworks must be regularly examined and revised to keep up with the quick advances in technology. It is also crucial to create reliable data ecosystems that ensure completeness, accuracy, accessibility and interoperability between public and commercial sources.

Lastly, Zimbabwe's skills can be greatly increased by utilizing technical help and international cooperation. Building capacity, creating specialized training programmes, and promoting the use of standardized techniques and solutions in digital forensics can all be accomplished by actively seeking technical assistance and information sharing from international organizations like UNODC and INTERPOL. Zimbabwe will be able to fight sophisticated, digitally enabled corruption more successfully due to this cooperative approach.

## **D. Use of Cooperation Mechanisms**

The successful detection and prosecution of corruption, particularly in its grand and sophisticated forms, often depend on obtaining crucial insider information that can unravel complex schemes and networks. Mechanisms such as plea bargaining and cooperation agreements are increasingly utilized to combat corruption. These tools aim to expedite investigations and promote collaboration among law enforcement agencies. Plea bargaining involves an accused person agreeing to plead guilty to a lesser charge in exchange for a reduced sentence. Even though it is not a direct method of detecting corruption, it can be very helpful in identifying and dealing with it by encouraging collaboration from individuals engaged in corrupt practices. Plea agreements encourage people to come forward with information that could otherwise go unreported and to expose larger corruption networks by giving reduced charges or lesser penalties in exchange for guilty pleas and useful information. This mechanism has gained global traction as a criminal justice reform, adopted by diverse nations such as the United Kingdom, Australia, India, Germany and the USA,<sup>29</sup> and even

<sup>28</sup> The Supreme Court case of *S v Japajapa* [2023] in Zimbabwe, although not explicitly focused on corruption, provides valuable insights into the utilization of digital evidence, which is highly pertinent to the detection and prosecution of corruption.

<sup>29</sup> Sood, Raunak C Raval, Dimple. (2025). A Global Perspective on Plea Bargaining: Comparative Analysis of India, USA, Australia, Germany, and the UK. *SSRN Electronic Journal*. 1. 206-217.

utilized by international criminal courts.

### 1. The Current Situation in Zimbabwe

Zimbabwe is a State Party to the UN Convention against Corruption (UNCAC),<sup>30</sup> which establishes a framework for international cooperation in criminal matters. This includes provisions for mutual legal assistance in gathering and transferring evidence, the extradition of offenders, and measures for tracing, freezing, seizing and confiscating the proceeds of corruption. Zimbabwe has taken steps to codify a significant portion of its anti-corruption legislation to align with these UNCAC obligations.

Zimbabwe's affiliation with the Egmont Group (which includes its FIU) and the Asset Recovery Inter-Agency Network for Southern Africa (ARINSA) enhance its capacity for mutual legal assistance, intelligence exchange regarding suspicious transactions and cross-border asset recovery. These frameworks are essential for tracing illicit financial flows and prosecuting transnational corruption effectively.

At the domestic level, the Zimbabwe Anti-Corruption Commission (ZACC) engages in extensive collaboration with various agencies, including the National Prosecuting Authority, Police and Financial Intelligence Unit (FIU), facilitated by Memoranda of Understanding (MOUs) that promote information sharing and joint investigations.

However, a crucial point regarding cooperation mechanisms is, at the time of publication, Deferred Prosecution Agreements (DPAs). Plea bargaining is a judicial procedure that was newly included into Zimbabwe's criminal court system.<sup>31</sup> The Judicial Service Commission (JSC) has identified the adoption of Alternative Dispute Resolution (ADR) mechanisms, specifically including plea bargaining in criminal cases, as a key reform initiative. This came as part of legal reforms announced by Zimbabwe's Chief Justice Luke Malaba at the opening of the 2025 legal year. This initiative is aimed at boosting efficiency within the justice system, increasing public confidence and improving access to justice for all citizens. This signifies a notable shift in policy direction, recognizing the potential benefits of such mechanisms for efficiency and caseload management.

### 2. Challenges

The application of cooperation procedures such as plea bargaining in developing countries, particularly in environments with high levels of corruption, presents considerable obstacles, which are particularly relevant to Zimbabwe. A major problem is the erosion of public trust and the perception of impunity. Other countries' experiences, such as Nigeria's, show that plea bargaining, particularly when it results in shorter prison sentences for top offenders, can dramatically undermine public trust in the judiciary and anti-corruption organizations. The possibility of contradictions in judicial decisions complicates this matter even more. There is a possibility that an individual's economic situation will excessively affect sentence decisions.

Furthermore, plea bargaining can have a coercive effect, raising major questions about the right to a fair trial. Defendants, especially those with minimal financial resources or legal understanding, may be persuaded to accept guilt, even if the evidence against them is poor or they are innocent. This not only increases the likelihood of false convictions, but it also transfers major power from impartial courts to prosecutors, who have extensive discretion in proposing plea bargains. Another difficulty is the lack of transparency that is often connected with plea bargaining. These agreements are frequently negotiated "behind closed doors," limiting public monitoring and diminishing the importance of unbiased judgment.

### 3. Possible Countermeasures

To ensure that cooperation mechanisms, particularly plea bargaining, properly contribute to Zimbabwe's anti-corruption operations without jeopardizing public faith or justice, a precisely planned and robust framework is required. The plea-bargaining mechanism must be based on clear statutory criteria. The adoption of mandatory sentencing guidelines and increased transparency is critical. Establishing obligatory *sentencing guidelines* for corruption cases will reduce judicial discretion and help to avoid discrepancies caused by political or economic motives. Finally, *public education and engagement* are critical for increasing

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<sup>30</sup> UN General Assembly, United Nations Convention Against Corruption, A/58/422, 31 October 2003.

<sup>31</sup> Mhukayesango T, *the introduction of plea bargaining in Zimbabwean courts and its benefits*, Zimsphere Legal.

trust in these processes. Targeted public awareness efforts should be implemented to explain the reasoning, benefits and, most crucially, the safeguards built into the plea-bargaining process. This will assist to clarify the mechanism and refute views of selective justice, ultimately increasing public trust in its fair administration.

## IV. CASE STUDIES

### A. Air Zimbabwe Insurance Fraud Scheme (2014)

In 2014, a significant case of corporate fraud and corruption emerged at Air Zimbabwe, resulting in considerable financial losses for the national airline. This scheme, which unfolded over four years, involved high-level management personnel, including company secretary Grace Pfumbidzayi and Munesu Munodawafa, the Secretary for Transport. The fraudulent activities focused on unauthorized and inflated payments made to Navistar Insurance Brokers for aviation insurance services.

A forensic audit conducted by BCA Forensic Audit Services revealed significant misconduct. The audit identified discrepancies in financial records and involved a thorough review of contracts, procurement documents and transaction histories to uncover irregularities indicative of corrupt practices. Additionally, testimonies from employees and stakeholders were utilized as witnesses in the criminal proceedings. The auditors analysed financial data for unusual patterns, discovering payments that did not correspond to the services rendered, with some payments described as “outrageous.” The total estimated losses amounted to €5,895,695.49 and US\$1,298,827.88. Pfumbidzayi was identified as a central figure in the scheme, having authorized these payments without adhering to proper procedures or justifications. This case, referenced in legal proceedings such as *S v Peter Chikumba*.<sup>32</sup>

The principal bottleneck in this case was the inadequacy of the legal framework. Although the accused were convicted in the magistrates’ court, the matter was ultimately dismissed by the High Court on a technicality: the individuals did not fall within the statutory definition of “public officer” under the Criminal Law (Codification and Reform) Act. This outcome arose because Air Zimbabwe, while wholly owned by the State and funded in part by taxpayers’ money, is legally constituted as a private company and therefore did not meet the Act’s definitional threshold.

### B. Hurungwe Rural District Council Scandal

The case of *S v Luke Kalavina & Ors*<sup>33</sup> outlines a complex fraud and money-laundering scheme that targeted the Hurungwe Rural District Council. Between April 2022 and May 2023, a group of four individuals and the company Marloshac Investments (Pvt) Ltd, engaged in a series of deceptive acts. They deceived the Hurungwe Rural District Council into believing that the fifth accused had completed the construction of the Kaspikiri Causeway Bridge, resulting in an unauthorized payment of USD 18,800. Furthermore, from 1 December 2022 to 30 March 2023, they falsely represented the need for plumbing materials for Chiedza Clinic, despite the absence of requisite facilities, subsequently diverting these materials for personal gain. Additionally, from 1 December 2022 to 31 May 2023, they misleadingly claimed that building materials were required for the clinic, fully aware that similar materials were already in stock at Chiedza Primary School. This misrepresentation led the Council to approve a payment of ZWL 5,707,970 (approximately USD 8,501.09) for materials that were ultimately misappropriated. The fraud was discovered through an internal audit, resulting in criminal charges against the five individuals for four counts of fraud and one count of money laundering.

In the initial count of fraud, accused 2, 3 and 4 each received a sentence of 18 years’ imprisonment. Furthermore, accused 3 and the implicated company were jointly ordered to pay a fine of USD \$5,000. Regarding the second count of fraud, accused 2 and 3 were each sentenced to 6 years’ imprisonment; however, 6 months of this sentence were suspended contingent upon the offender providing restitution in the amount of USD \$1,297. In the third count of fraud, accused 2, 3 and 4 each received a sentence of 18 years’ imprisonment, with 6 months of the sentence suspended on the condition that restitution is made in the sum of USD \$1,215.20. Additionally, the implicated company was ordered to pay a fine of USD \$2,500. Finally, in

<sup>32</sup> *HH 74-24.*

<sup>33</sup> *HCHACC 47/24.*

the last count of fraud, accused 1, 2 and 3 were each sentenced to 10 years' imprisonment, with 6 months of each sentence suspended pending restitution in the amount of USD \$2,834. The same audit method was used.

## V. CONCLUSION

In conclusion, Zimbabwe has established the foundation for fighting corruption through its institutional and legal frameworks; nevertheless, ongoing systemic issues continue to erode its efficacy. Relying on audits and reporting procedures has been the most successful in identifying corrupt activities, indicating the possibility of significant responsibility when these systems are put in place correctly. Nonetheless, the continued disregard for audit recommendations emphasizes how urgently reform is needed.

A diversified strategy that incorporates a range of methods and encourages cooperation among stakeholders is necessary to address these issues. Zimbabwe can improve its efforts to detect corruption by establishing targeted countermeasures and adopting best practices. In the end, encouraging openness, responsibility and honesty will create a more just society, rebuild public confidence and guarantee that the war on corruption is successful and long-lasting.

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