



Noma-Gcina Mtshontshi, (FP) SA
Director – Mtshontshi Attorneys Inc.
Legal Practitioner (Attorney) / Forensic Investigator

- *B. Econ (Economics and Information Systems) Rhodes University*
- *B. Comm. Hons (Informatics) University of Pretoria*
- *LLB UNISA*
- *Certificate in Compliance Management (UJ)*
- *Advanced Certificate: Fraud Examination (FASSET)*
- *Admitted Attorney with a right of appearance in the High Court*
- *ICFP Forensic Practitioner (FP)SA, Membership No. 01570*
- *ACFE Associate Member, Member No. 131064*
- *IOD SA Institute of Directors, Membership No: 77517505*
- *Directors Association Professional Member, Membership No: 2506/121*

Overview

Background and Skills

Noma-Gcina has over 23 years' experience in forensic investigations. She has extensive practical knowledge of legislation governing public sector procurement, supply chain management, labour and employment law. She has a working knowledge of the principles of King IV, the Companies Act, the PFMA, MFMA and Treasury Regulations. She has also conducted procurement investigations in the private sector. One of her strengths is her ability to read legislation, regulations and policies and provide meaningful interpretation and application to scenarios facing clients.

In 2003, she developed and presented a data analytics training course focussing on analysis of large datasets including accounts payable (procurement), human resources and payroll, accounts receivable (debtors), insurance and healthcare. She presented the course to forensic data analysts in the US, Canada, India and the UK. The backend database used was SQL Server with the front-end interface developed in Visual Basic and MS Access.

During her time in the US, some of the key clients she worked on were the following:

- **WorldCom (MCI):** she was part of the team that worked on the re-statement of financial statements at WorldCom (MCI) in Atlanta (Georgia) and Ashburn (Virginia). She used data analysis to help in identifying irregularities in payroll and procurement process.
- **Verizon:** initially we were engaged to assist the client with payroll, where there were suspicions of irregularities in expense claims and discretionary rewards. The client was able to recover US\$500 000 from the initial 24-month period of analysis, and our scope was extended to include procurement, where more savings and recoveries were made from duplicate payments alone.
- **Shell:** she led the team that assisted the client in its endeavours to comply with Sarbanes-Oxley requirements, where we conducted data analysis to ensure that no material irregularities were taking place.

Noma-Gcina was a non-executive director at ICT-Works (Pty) Ltd from 2000 to 2014. In 2022, she was appointed to serve as a committee member for the Legal Practice Council's Investigating, Disciplinary and Mediation Committee, a committee in which she still serves. She is a Qualified Director with the Directors Association.

In addition to the legal practice, she is the executive director of Xhamela Development Services, a skills development company she founded in 2009. The company has been implementing skills development projects – Skills Programmes, Learnerships and WIL programmes – primarily funded by the FP&M SETA since 2019. She is well versed with skills development legislation governing the SETAs (Skills Development Act and SETA Grant Regulations, Skills Development Levies Act, the National Qualifications Framework), in addition to working knowledge of the PFMA, Treasury Regulations, and GRAP and MCS necessary for forensic investigations in the public sector.

Information Technology and Data Governance

She started her career in 1996 following completion of her undergrad degree as a traditional computer programmer and worked on the liabilities system for FNB, one of the big commercial banks. She was responsible for writing functional specifications for new development and system changes, testing and troubleshooting, implementation, and providing technical support to the bank's branches. She also maintained a detailed Q&A database on known and previously reported issues.

In 2007, she was appointed as an Information Technologist (IT) developer and database administrator (DBA) at the South African Reserve Bank. She was responsible for, *inter alia*, designing, developing and maintaining the IT control database which contained information such as user profiles, IT budget and software licenses. Initially developed in MS Access, the database was later migrated to SQL database. She was also responsible for the re-write of the service request routing and timesheet system from Cobol, which was at the time not year 2000 compliant, to SQL server database. She also formed part of the IT development team that developed the bank's HR System and was responsible for rewriting the leave module in Visual Basic.

In 2000 she moved to the forensics environment, where she used her acquired IT skills to develop data analysis programs to help identify irregularities and anomalies in large data sets (procurement, payroll, insurance data). She spent almost 3 years in Dallas, Texas implementing the data analysis program she developed from 2002 to 2005. She later implemented the programs in Canada and the UK.

In 2007, she was appointed at Standard Bank as Management Information Systems Manager in their Africa personal and business banking section. She was responsible for the standardisation of data requirements that provided accurate, relevant and current information and reporting across Africa. She was also responsible for providing accurate weekly and monthly reports for the whole private and business banking in Africa. In addition to this, she was responsible for bringing other sources of client data into MIS to get a single view of customers.

In 2008, she joined Momentum, an insurance company as the Head of Implementation in Business Intelligence, responsible for producing timely and reliable information reports, and assisting in converting information into knowledge that would lead to actionable insights. In this role, she worked closely with the IT department to ensure that the needs for client reporting were catered for. While in this role, she sat on the Retail Executive Committee from November 2008 to November 2010.

Legal Practitioner and Forensic Investigator

During the period 2006 to 2009, while in full time employment, she completed her LLB degree. She went on to complete her legal articles from 2014 to 2015. Following completion of her articles in 2015, she was appointed as Senior Manager: Risk Advisory in the forensic unit at Deloitte. Her duties included the following:

- Managing and conducting investigations on suspicious transactions, theft, tender fraud and corruption, fraud risk assessments, human resources matters (allegations of irregular appointments, nepotism), and SCM and procurement process reviews.
- Conducting breach of contract investigations, including quantification of losses, misrepresentation, non-performance, fraudulent acts, concealment, corruption and collusion.
- Conducting interviews and questioning witnesses and suspects, taking down statements, compiling affidavits.
- Collecting and safeguarding evidence.

She founded a law firm, Mtshontshi Attorneys, in July 2016 and started running the practice on a full-time basis in March 2018. The law practice's focus area is forensic investigations which includes fraud and corruption cases, irregular expenditure, employment irregularities, sexual harassment, racism, governance and compliance, and litigation support. She also has experience in litigation particularly in the areas of labour law, commercial law, law of contracts, criminal law and family law.

During this period, she has also acted as a specialist consultant assisting other law firms and Risk Advisory firms in conducting forensic investigations.

Her recent client list includes National Treasury, Barloworld (Logistics, Automotive, Equipment), Gert Sibande District Municipality, the GEPE, Gauteng Gambling Board, PRASA, Setsotso Local Municipality, AGSA, INSETA, Telkom, North West Department of Health, Gauteng Department of Health, Sasol, and others.

Employment history

- August 2015 – February 2018: Senior Manager – Forensics • Deloitte
- August 2014 – July 2015: Candidate Attorney • Legal Aid South Africa
- August 2008 – January 2014: Head of Implementation: Business Intelligence • Momentum
- January 2007 – July 2008: MIS Key Accounts Manager • Standard Bank
- June 2000 – December 2006: Forensic & Dispute Manager • Deloitte
- April 1997 – May 2000: IT Developer/Programmer • South African Reserve Bank
- January 1996 – March 1997: System Owner Analyst • First National Bank

Summary Qualifications and Memberships

She has a Bachelor of Economics Degree, majoring in Economics and Information Systems (1996). She went on to complete an Honours Degree in Informatics (2000). She later completed an LLB degree (2009) and was admitted as an attorney. She has a right of appearance in the High Court. She also completed a Compliance Management Certificate which she achieved *cum laude*. During the course of her career she has completed other courses, such as the Advanced Certificate in Fraud Examination offered by FASSET. She is a Qualified Director and Professional Member of the Directors Association.

She is a member in good standing of the Legal Practice Council, the Institute of Directors SA, the ICFP and the ACFE.