

## AUDIT AND PERFORMANCE COMMITTEE CHARTER



2023-2024

**NTABANKULU LOCAL MUNICIPALITY  
AUDIT AND PERFORMANCE COMMITTEE CHARTER 2023-2024**

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**Version control**

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1	Draft Issued to Management	Internal Audit Manager	12 June 2023
2	Incorporating inputs from Management		20 June 2023
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**GENERAL DEFINITIONS (GENERAL COMMENTS : NEED TO KEEP FORMATS SIMILAR)**

1. In this Audit Committee Charter, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning: –

- Accounting Officer : means the Municipal Manager, referred to in section 60 of the Act
- Act : means the Municipal Finance Management Act (MFMA) 56 of 2003
- Committee : means the Audit & Performance Committee (APC) Committee established in terms of Section 166 of the Act
- Internal Audit Manager : means the Head of the Internal Audit Unit of the Ntabankulu Local Municipality
- Chief Financial Officer (CFO) : means the employee designated in terms of section 80(2) (a) of the Act
- Local Municipality : means a municipality that shares municipal executive and legislative authority in its area with a district municipality within whose area it falls, and which is described in section 155(1) of the Constitution as a category B municipality
- Employee : means a person in the employ of the Local Municipality
- External Auditors : means the Auditor – General South Africa (AGSA)
- Internal Audit Function : means in-house or co-sourced internal auditors

## **1. INTRODUCTION AND PURPOSE**

- 1.1 The Audit and Performance Committee is constituted in terms of Section 166 of the Municipal Finance Management Act, 56 of 2003. It is an independent body that reports to the Council to assist the Council in discharging its duties relating to the safeguarding of asset, the operation of adequate system of controls, risk management, performance information and performance audit, governance processes and the preparation of accurate financial reporting and statements in compliance with all applicable legal requirements and accounting standards.
- 1.2 The Committee shall not perform any management functions or assume any management responsibilities. It provides a forum for discussing business risk and control issues for developing relevant recommendations for considerations by the Council and Management
- 1.3 The membership, resources, roles and responsibilities and authority of the Committee are stipulated in these terms of reference, which may be amended by the Council from time to time.
- 1.4 The Committee is constituted in terms of requirements of sound corporate governance practices and operates within that framework.

## **2. THE AUDIT AND PERFORMANCE COMMITTEE'S MANDATE AND AUTHORITY**

### **2.1 MANDATE**

The broad objectives of the Audit and Performance Committee are the following:

- 2.1.1 To advise the Council, the Accounting Officer and other municipal officials on matters relating to the Committee's roles and responsibilities as outlined in this Charter;
- 2.1.2 To consider matters relating to management and the Council in the discharge of their duties to safeguard assets, operate adequate systems of controls and preparation of Annual Financial Statements.
- 2.1.3 The Committee will mainly make recommendations to Council in respect of the activities, which form part of the Committee's terms of reference.

### **2.2 AUDIT COMMITTEE'S AUTHORITY**

- 2.2.1 The audit and performance committee (hereinafter Committee) has authority to conduct or authorise investigations into any matters within its scope or responsibility. It is empowered to:

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- a) Resolve any disagreements between management and the auditor regarding financial reporting.
- b) Seek any information it requires from employees-all of whom are directed to cooperate with the committee's requests or external parties.
- c) Meet with the municipal officials, external auditors, or outside counsel as necessary.

**3. COMPOSITION**

- 3.1 The appointment of audit committee members is set out in section 166(5) of the MFMA, No 53 of 2003. The audit (?)committee members are appointed by the council and shall consist of at least three (3) members. No councillor may be a member of the audit (?) committee.
- 3.2 Section 166(4) of the MFMA, No 53 of 2003 states that the Audit (?) Committee must consist of at least 3 persons who may not be in the employ of the municipality or municipal entity. The majority of the members should be financially literate and qualified. Each committee member will be both independent and financially literate.

**4. MEMBERSHIP**

**4.1 Term of Office**

Members of the Committee may not be contracted continuously for a period exceeding six years. A member having served a period of six consecutive years, will not be eligible for re-appointment until a "cooling off" period of two years has lapsed

**4.2 Appointment**

The Audit and Performance Committee shall consist of not less than three and not more than five members constituted as follows.

- 4.2.1 All members appointed to the Audit and Performance Committee must enter into a contract ( an agreement) with the Council.
- 4.2.2 All members should not be in the employ of Ntabankulu Local Municipality.
- 4.2.3 The members of the Audit and Performance Committee shall be appointed by the Council; and shall perform their duties for an initial period of three years from the date of appointment.

**4.3 Chairperson**

The Council shall appoint a Chairperson from the members of the Committee and determine the period for which he or she should hold office. In the event that the Chairperson is not present at a meeting, the remaining Committee members shall elect a member to act as the Chairperson. The Chairperson of the Committee must be independent, be knowledgeable of the status of the position, have requisite business, financial and leadership skills and may not be a political office bearer.

#### **4.4 Removal**

The Council must approve any premature termination of the services of a member serving on the Committee.

#### **4.5 Officials**

3.4.1 The following non-voting officials must attend Audit and Performance Committee meetings:

- a) Accounting Officer;
- b) Chief Financial Officer;
- c) All Executive Managers/Directors;
- d) Provincial Auditor- General or nominee;
- e) Internal Audit Manager;
- f) Chief Risk Officer
- g) Representative from the Department of Cooperative Governance and Traditional Affairs;
- h) Representative from the Provincial Treasury;
- i) MPAC Chairperson and
- j) Budget and Treasury Office Portfolio Head

3.4.2 Members referred to above, shall be represented, in rare circumstances, by their respective nominees only when the principal members, are absent or engaged elsewhere.

3.4.3 Other members of management may be invited to attend Audit and Performance Committee meetings where there is a functional responsibility to be discussed.

3.4.4 The Audit and Performance Committee may also invite such persons, as it deems necessary in the light of the particular agenda item to be discussed.

#### **4.6 Secretary**

The secretariat function of the Audit and Performance Committee shall reside within the Internal Audit Unit of the municipality.

### **5. MEETINGS**

#### **5.1 Frequency of Meetings**

5.1.1 The Audit and Performance Committee shall meet at least four times per annum. The Chairperson shall call any additional meetings, as deemed necessary, at his or her

own volition or upon the request of the internal and/or external auditors, the Accounting Officer and/or any Audit and Performance Committee member.

- 5.1.2 The Audit and Performance Committee may, if necessary, consent to meeting separately with the Accounting Officer and/ or management, the external and internal auditors, to discuss any matters that the Committee or these groups believe should be discussed privately with the Audit and Performance Committee. The Chairperson shall consult the other members prior to convening such a meeting.
- 5.1.3 The Chairperson may at his/her discretion meet separately with the external auditors, internal auditors and management to discuss any matter he/she considers necessary.
- 5.1.4 Twenty-one days' notice of meetings and the business to be conducted shall be given to members of the Committee, the Accounting Officer, the Chief Financial Officer, the External Auditor and the manager responsible for the Internal Audit Function to make proposals as necessary.

## **5.2 Quorum**

- 5.2.1 The quorum for Audit and Performance Committee meetings shall be three members, provided that no quorum shall exist at any meeting should members referred to in point 3.1 above represent less than two (2) of the attendees.
- 5.2.2 In the event that the quorum of three (3) Audit and Performance Committee members is not reached, the meeting shall proceed without a quorum provided there are at least two (2) members are in continuous attendance. All decisions taken at the Audit and Performance Committee meeting that did not quorate shall be ratified in the next Audit and Performance Committee meeting where the quorum is reached. The quorum shall be a majority of existing members of the Audit and Performance Committee.

## **5.3 Proceedings**

- 5.3.1 An agenda shall, under the direction of the Chairperson, be prepared for each meeting and, together with all relevant discussion papers, be circulated to each Audit and Performance Committee member and relevant attendees at least seven days prior to the date thereof.
- 5.3.2 Minutes of each meeting are to be prepared within 14 working days after the meeting, be circulated to the members of the Audit and Performance Committee and other attendees for their inputs and return to the Secretariat for finalisation. The minutes shall be tabled at the next meeting of the Audit and Performance Committee for adoption.

#### **5.4 Conflict of Interest**

- 5.4.1 The Chairperson of the Audit and Performance Committee shall excuse from any meeting or part thereof, any member or attendee who could, in his/her opinion, have any potential conflict of interest.
- 5.4.2 Any member of the Committee who is aware of an existing or potential conflict of interest between his/her work in the Committee and his/her private work, shall promptly inform the Chairperson of such conflict.
- 5.4.3 Should it be the Chairperson that has a conflict of interest, the members of the Committee should determine the appropriate course of action. A key factor in determining the course of action is the likely duration of the conflict of interest: a conflict likely to endure for a long time is more likely to indicate that the member should step down from the Committee.

#### **5.5 Non – attendance**

- 5.5.1 Should a member of the Committee be absent for two (2) consecutive meetings without forwarding an apology and reasons for not attending the meeting with supporting documents, the Chairperson or any member may request the Audit and Performance Committee to vote on the continued membership of the affected member. If the Committee vote in favour of removal of the member, then the Chairperson must make a recommendation to Council, to approve the early termination of the member's membership of the Committee.

#### **5.6 Co-opted members, expert consultants and/or advice**

- 5.6.1 The Audit and Performance Committee may, with the concurrence of the Accounting Officer:
- Co-opt members with appropriate skills and experience, to add value to the decision-making process as provided in the Act. The Chairperson, in consultation with the Accounting Officer or his/her delegate, shall determine the remuneration of the co-opted members.
- 5.6.2 Invite, in consultation with the Accounting Officer, any expert consultant to attend a meeting to contribute to the effective functioning of the Audit and Performance Committee.
- 5.6.3 Obtain independent professional advice on any area of concern relating to the Municipality's activities, at the Municipality's expense. In addition, the Audit and

Performance Committee may secure the attendance of outsiders with relevant experience and expertise at its meetings, if considered necessary; and

5.6.4 Request any investigation within the ambit of its mandate in order to fulfill its role and responsibilities.

## **6. REMUNERATION**

6.1 Audit and Performance Committee members shall be remunerated for their service on the Committee, based on meetings attended, including preparation of the meeting.

6.2 The remuneration of the Audit and Performance Committee members shall be reviewed on an annual basis by Council.

6.3 Members shall be reimbursed for S&T expenditure paid to get to the meeting venue, except where such expenditure is paid directly to the service provider where applicable.

6.4 On an annual basis, the Municipal Manager, in consultation with the Mayor, may make a recommendation to Council for the adjustment of the remuneration allowance applicable to members in line with the inflation, for Council's consideration and approval

## **7. INDEMNITY OF MEMBERS**

7.1 Audit and Performance Committee members shall use reasonable skill and care in the provision and delivery of the services and the deliverables required.

7.2 All findings and recommendations shall be made by the Audit and Performance Committee in good faith and based on information available at the time.

7.3 Accordingly, no statement in any report, letter or document issued or adopted by the Audit and Performance Committee is to be deemed to be under any circumstances a representation, undertaking, warranty or guarantee and that no claim whatsoever will be made against the Audit and Performance Committee if such statement proves inaccurate.

## **8. ROLES AND RESPONSIBILITIES**

### **8.1 Risk Management and Internal Controls**

The Audit and Performance Committee shall:

8.1.1 Ensure that the municipality has and maintains a comprehensive Risk Management Strategy that responds to the challenges facing the municipality and has procedures to identify and monitor these risks;

8.1.2 On a quarterly basis, review progress made in embedding risk management in the operations, language and culture of the municipality;

8.1.3 In order to carry out this responsibility, the Audit and Performance Committee should be informed of and consider the following matters: -

(a) The overall risk management processes in the Municipality;

- (b) The typical risks inherent to the functions and activities of the Municipality as well as the management and control of such risks;
- (c) Areas where there has been a major change in the risk factors;
- (d) Details of the action plans of management to control the level of risk.

- 8.1.4 Further provide assurance in respect of integrated risk management in the municipality
- 8.1.5 Consider the effectiveness of the Municipality's financial and operational internal control system,
- 8.1.6 Understand the scope of internal and external auditor's review of internal control over the financial reporting and obtain reports on significant findings and recommendations, together with management's responses;
- 8.1.7 Review the context, quality, adequacy, reliability and accuracy of the financial information (monthly and quarterly reports) provided to Council and other users of such information.
- 8.1.8 Review any accounting and auditing concerns identified as a result of internal and external audits performed.
- 8.1.9 Review the Auditor- General's management letter and management responses;
- 8.1.10 Review significant matters reported by the internal and external audit function;
- 8.1.11 Review changes in accounting policies and practices;
- 8.1.12 Review the effectiveness of the system for monitoring compliance with laws, regulations and policies and the results of management's investigation and follow – up (including disciplinary action) of any instance of non- compliance.
- 8.1.13 Receive reports on all material frauds and irregularities and ensure that adequate/appropriate action has been taken to prevent recurrence thereof. The accounting officer must ensure that a risk assessment is conducted annually, identifying emerging risks of the organisation.
- 8.1.14 A risk management strategy, which includes a fraud prevention plan, must be used to direct the internal audit effort and priority, and to determine the skills required of personnel to improve controls and to manage these risks.

## **8.2 Internal Audit Function**

The Audit and Performance Committee shall:

- 8.2.1 Review and approve the Internal Audit Charter and the Audit Methodology;

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- 8.2.2 Review and approve the rolling three-year strategic internal audit plan based on its assessment of key areas of risk for the municipality, having regard to the current operations of the municipality, those in the strategic plan risk management strategies;
- 8.2.3 Review and approve the annual internal audit plan for the first year of rolling the three-year strategic internal audit plan and any subsequent revision thereof.
- 8.2.4 Review and approve the plans indicating the proposed scope of each audit in the annual internal audit plan.
- 8.2.5 Review quarterly reports submitted by Internal Audit detailing performance against annual audit plan
- 8.2.6 Concur with the appointment and/or dismissal of the Internal Audit Manager;
- 8.2.7 Review the organisational structure and qualifications of the Internal Audit Function;
- 8.2.8 Review of audit reports and action plans taken or to be taken by management;
- 8.2.9 Consider the scope and objectives of any additional work undertaken by the Internal Auditors to ensure that there are no conflicts of interest and that their objectivity and independence is not compromised.
- 8.2.10 Request for special projects to be undertaken by Internal Auditors;
- 8.2.11 Review the results of the Quality Assurance Reviews.
- 8.2.12 Provide a platform for coordination of work of Internal Audit and External Audit.
- 8.2.13 Ensure that the Internal Audit Manager has direct access to the Audit and Performance Committee.
- 8.2.14 Evaluate the overall efficiency and effectiveness of the internal audit function in the municipality, taking into account the following:
  - 8.2.14.1 The audit approach,
  - 8.2.14.2 The scope and depth of internal audit coverage,
  - 8.2.14.3 The quality of reports issued,
  - 8.2.14.4 Quality of personnel employed,
  - 8.2.14.5 Training of personnel,
  - 8.2.14.6 Co – operation with external auditors,
  - 8.2.14.7 Internal audit budget,
  - 8.2.14.8 Internal audit's compliance with the International Standards for the Professional Practice of Internal Audit (ISPPA), and
  - 8.2.14.9 Management satisfaction.
- 8.2.15 Reviewing significant differences of opinion between management and the internal audit function.

- 8.2.16 Ensure that no management restrictions are being placed upon the internal auditors.
- 8.2.17 Advising the municipality on resources allocated to give effect to the work outputs of the
- 8.2.18 Confirming with management that internal audit findings are submitted to the Audit Committee on a quarterly basis; (Comment : be consistent with naming conventions)
- 8.2.19 Reviewing internal audit reports on the implementation and results of the annual audit plan including special tasks (ad hoc assignments) requested by management and the audit committee;
- 8.2.20 Confirming actions taken by management in relation to the audit plan;
- 8.2.21 Reviewing results of the Quality Assurance Improvement Program reviews;
- 8.2.22 Considering and reviewing reports relating to difficulties encountered during the course of the audit engagement, including any scope limitation or access to information reported to the accounting officer that remain unresolved;
- 8.2.23 Evaluating the performance of internal audit activity in terms of the agreed goals and objectives as captured in the audit plan;
- 8.2.24 Ensuring that the head of internal audit has reasonable access to the chairperson of the audit committee;
- 8.2.25 Concurring with any re-assignment, appointment, remuneration and termination of the services of the Internal Audit Manager.

### **8.3 External Audit Function**

The Audit and Performance Committee shall:

- 8.3.1 Review and evaluate the efficiency and effectiveness of the external auditors in relation to their responsibilities;
- 8.3.2 Ensure that there are no restrictions or limitations placed on the external auditors;
- 8.3.3 Discuss with the external auditors the audit approach adopted, engagement letters, audit fee, quality of audit personnel engaged, and timely and satisfactory completion of the audit.
- 8.3.4 Review overall audit role, to explore objectives, minimise duplications, discuss implications of new auditing standards and ensure that the external audit fee will sustain a proper duties.
- 8.3.5 Negotiate procedures, subject to agreement, beyond minimum statutory and professional duties
- 8.3.6 Make suggestions as to problem areas which the audit can address;

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- 8.3.7 Consider any accounting treatments, significant unusual transactions, or accounting judgements, which could be contentious;
- 8.3.8 Review management's comments on management letters issued by the external auditors to ensure that significant matters are addressed and resolved.
- 8.3.9 Consider significant disagreements between the external auditors and management.
- 8.3.10 Consider material unresolved accounting and auditing problems.
- 8.3.11 Ensure direct access by the external auditors to the Audit and Performance Committee, Audit and Performance Committee Chairperson and the Accounting Officer.
- 8.3.12 Notwithstanding the above, the Audit and Performance Committee acknowledges the right of the Office of the Auditor General to perform the external audit and to make decisions regarding the audit arising from the legislative mandate of the Auditor General.

**8.4 Financial Statements**

The Audit and Performance Committee shall:

- 8.4.1 Review the annual financial statements before submission to the Auditor- General and establish that they have been prepared by management in accordance with MFMA calendar)
- 8.4.2 Review the municipality's accounting policies and major changes in policies which management should consider making or have already implemented, the reasons for the changes and their effects on the current and the future financial statements.
- 8.4.3 Enquire about any significant variances in the financial reporting issues discussed during the accounting period between management and internal and external auditors and how they were resolved.
- 8.4.4 Obtain explanations for all significant variances in the financial statements, budgets, forecasts and prior year results.
- 8.4.5 Recommend to the Accounting Officer such measure as in the opinion of the Committee may serve to enhance the credibility of the financial statements and annual reports.
- 8.4.6 Evaluate the financial statements for fair presentation and compliance with the relevant financial reporting framework.
- 8.4.7 Specifically, with regards to Annual Financial Statements, the Audit and Performance Committee should review and challenge the following, where necessary:
  - 8.4.7.1 Arithmetical accuracy and consistency

8.4.7.2 Consistency of, and any changes to, accounting policies, comparative figures

8.4.7.3 Methods used to account for significant or unusual transactions where different approaches are possible.

8.4.7.4 Whether the municipality has followed appropriate accounting standards and made appropriate estimates and judgments, taking into account prior audit outcomes.

8.4.7.5 The quality of disclosure in the municipality's financial reports and context in which statements are made.

8.4.7.6 All material information presented with the financial statements, such as operating and financial review and Corporate Governance statement (insofar as it relates to the audit and risk management)

8.4.7.7 All material issues in prior reports by AGSA have been appropriately accounted for, resulting in fair presentation.

### **8.5 Performance Management**

The Audit and Performance Committee shall:

8.5.1 Ensure that the municipality has an effective performance management system that is :

8.5.1.1 commensurate with the resources.

8.5.1.2 best suited to its circumstances; and

8.5.1.3 In line with the priorities, objectives indicators and targets contained in the Integrated Development Plan.

8.5.2 The committee shall review the municipality's performance management system and make recommendations in this regard to the council for its improvement.

8.5.3 Promote a culture of performance management within the municipality and all its internal stakeholders.

8.5.4 Monitor the performance management system by reviewing internal audit reports relating to performance audits and performing any other duties it deems appropriate to fulfil its responsibilities.

8.5.5 Review and comment on the alignment of the Integrated Development Plan, the Budget the Service Delivery and Budget Implementation Plan and performance agreements and the Budget.

8.5.6 Ensure that performance bonuses paid to municipal employees are in line with Service Delivery and Budget Implementation Plan, Performance Score Cards and targets detailed therein.

- 8.5.7 Review and comment on the relevance of indicators to ensure that they meet the SMART criteria and they relate to the services being performed by the municipality.
- 8.5.8 Oversee that the evaluation panel evaluating the performance of the Accounting Officer and other senior managers is constituted in compliance with applicable legislative requirements.

#### **8.6 Information Technology (IT) governance**

- 8.6.1 The Audit and Performance Committee shall provide advice on IT governance, controls, access and safeguarding of information in the municipality.
- 8.6.2 When necessary, specific expertise deemed may be required from within or outside the municipality from time to time, to assist the internal audit and Audit Committee formulate recommendations on system and controls.
- 8.6.3 The Committee must advise on the appropriateness of disaster recovery and continuity plans supporting IT related risks, regular testing and evaluation of plan, systems and processes.

### **9. ACCESS TO INFORMATION AND MUNICIPAL PERSONNEL**

- 8.1 The Audit and Performance Committee may obtain access to all records, information and personnel of the municipality. All municipal personnel are hereby instructed to co-operate with the Audit and Performance Committee in this regard.
- 8.2 The Audit and Performance Committee has direct access to the Accounting Officer, management, internal and external auditors

### **10. REPORTING AND ACCOUNTABILITY**

- 1. The Chairperson of the Audit and Performance Committee shall account to the Council for its activities.  
The Chairperson of the Audit and Performance Committee shall submit an annual report to the Council by 31 July each year.
- 2. The Audit and Performance Committee must report and make recommendations to the Council and Accounting Officer.
- 3. The Chairperson of the Audit Committee shall report on a quarterly basis, or more frequently if required to the municipal council on the operations of the internal audit unit and the Audit and Performance Committee.

4. Should a report from internal audit or any other source implicate the Accounting officer in fraud, corruption or gross negligence, the Chairperson of the Committee must promptly report this to the Council.
5. The Audit and Performance Committee may communicate any concerns it deems necessary to the Council and the Auditor General.
6. The Audit and Performance Committee must respond to the Council on any issues raised by the Auditor- General in the audit report.

#### **11. EVALUATION OF THE EFFECTIVENESS**

- 11.1. Although the evaluation of the effectiveness of the Audit and Performance Committee is the responsibility of the Council, the Audit and Performance Committee shall conduct a self-assessment evaluation on an annual basis. The results of the evaluation shall be made available to the members and to the Council as soon as possible.
- 11.2. The terms of reference shall be reviewed at least annually.

#### **12. ESCALATION PROCESS**

##### **12.1 Internal Audit Follow up reviews**

A follow-up review of the progress made in implementing Internal Audit, Audit and Performance Committee and AGSA's recommendations agreed within the municipality with the management, as routine, be programmed into the Risk based Internal Audit Annual Plan with appropriate time frames.

On a quarterly basis the Internal Auditor Manager will monitor and report on the progress to the Audit and Performance Committee on any actions that have not been completed by the agreed date. A Tracking register will used as a tool.

##### **12.2 Reporting to Audit & Performance 6 Committee**

The Internal Audit Manager will report on all audits completed since the previous meeting to the authority's Audit Committee, summarising the reason for the audit, the key findings, the risks resulting from those findings and the agreed actions.

The Audit and Committee then considers whether further information or assurance is required. Should the Audit and Committee require an update on completion of actions for a particular audit, the relevant Head of Service is responsible for informing the

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Internal Audit Manager of what actions have been completed or provide an explanation for any delay in, or change to, the action being taken.

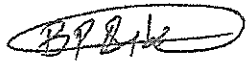


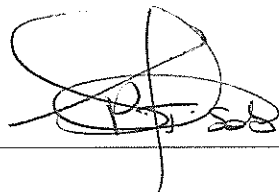
A Head of Service may be required to attend the Audit Committee to provide further information or assurance in relation to completed audit activity and to answer any questions on the reasons for the non-completion of agreed action or delays in implementation.

**13. APPROVAL**

Any amendments to this Charter shall only be effective if tabled before Council and committed to by the Committee, the Mayor and the Accounting Officer. The Charter will be approved by the Municipal Council on an annual basis.

The Audit and Performance Committee Terms of Reference as set out in this charter is hereby approved for and on behalf of the municipality, Council resolution No. OCM191231007.1.1

**Document approval**

Prepared by:	Signature: 
Name and Surname: B. Diko Title : Internal Audit Manager Date: 28/06/2023	
Reviewed by:	
Name and Surname: M. Pinyana Title : Acting Municipal Manager Date: 28/06/2023	Signature: 
Recommended by:	Signature: 
Name and Surname: S. Maharaj Title :Chairperson of the Audit & Performance Committee Date: 28/06/2023	
Approved By:	Signature: 
Name and Surname: P. T Sobuthongo Title: Member of Executive Council Date: 28/06/2023	
Approver comments:	