



# **RISK MANAGEMENT STRATEGY**

**2020/21**

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## 1. OVERVIEW

### 1.1. Introduction

Langeberg Municipality has undertaken to embed a culture of Enterprise Risk Management (ERM) within the municipality to identify, assess, manage, monitor and report risks to ensure the achievement of objectives as identified in the Integrated Development Plan (IDP).

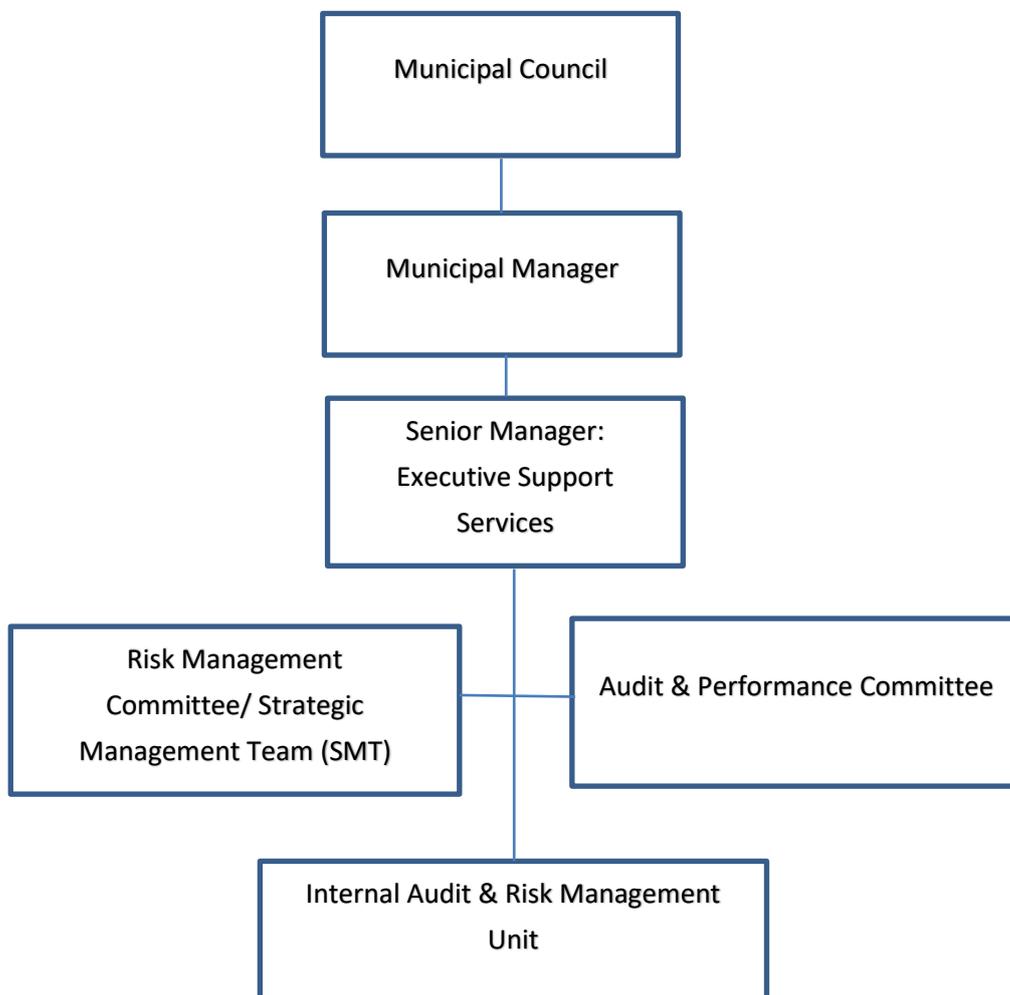
### 1.2. Purpose of this Document

The purpose of the risk management strategy is to take what is in the risk management policy and apply it in strategy and sets out all risk management activities planned for the Langeberg Municipality. This document also provides insight as to how the municipality will implement risk management.

## 2. IMPLEMENTATION OF RISK MANAGEMENT

### 2.1. Langeberg Municipality Reporting Structure

The structure through which risk management will be reported within the Langeberg Municipality is set out below:



## 2.2 Roles and Responsibilities

All personnel within Langeberg Municipality have a responsibility for maintaining good internal control and managing risks in order to achieve the municipality's objectives. To assist personnel with understanding their roles and responsibilities, the following tables of guidelines per role player have been included:

### 2.2.1. Executive Authority (Council)

Council is responsible for the governance of risk and will report to the community, on the municipality's system of internal control to provide comfort that the municipality is protected against significant risks to ensure the achievement of objectives as detailed in the Service delivery and Budget Implementation Plan (SDBIP). To fulfil its mandate with regards to ERM, council must:

Ref.	Activity	Frequency
1	approve the risk management policy by council resolution;	As required
2	approve the risk management strategy by council resolution;	As required
3	approve the risk management operation plan by council resolution;	As required
4	approve the fraud prevention plan and strategy by council resolution;	As required
5	approve the combined assurance framework by council resolution;	As required
6	approve the business continuity model by council resolution	As required
7	ensure that IT, fraud and Occupational Health and Safety (OHS) risks are considered as part of the municipality's risk management activities;	Annually
8	ensure that risk assessments (strategic and operational) are performed by reviewing the RMC reports;	Quarterly
9	ensure that management implements, monitors and evaluates performance through the RMC reports;	Quarterly
10	ensure that assurance regarding the effectiveness of the ERM process is received from the RMC; and	Quarterly
11	Disclose how they have satisfied themselves that risk assessments, responses and interventions are effective as well as undue, unexpected or unusual risks and any material losses (the annual report to include a risk disclosure).	Quarterly

### 2.2.2. Audit & Performance Committee

The Audit & Performance Committee is vital to, among other things, ensure that financial, IT and fraud risk related to financial reporting are identified and managed. To fulfil its mandate with regards to ERM, the Audit & Performance Committee must:

Ref.	Activity	Frequency
1	formally define its responsibility with respect to risk management in its charter;	Annually
2	meet on a quarterly basis (minutes of the RMC meeting should be a standard agenda item at these meetings);	Quarterly
3	review and recommend disclosures on matters of risk in the annual report;	Annually
4	include statements regarding risk management performance in the annual report to stakeholders;	Annually
5	provide an independent and objective view of the municipality's risk management effectiveness;	Annually
6	evaluate the effectiveness of Internal Audit in its responsibilities for risk management; and	Annually
7	ensure that a combined assurance model is applied to provide a coordinated approach to all assurance activities;	On-going
8	review the internal and external audit plans and ensure that these plans address the risk areas of the municipality; and	Annually
9	review the risk registers/ dashboard at each meeting.	Quarterly
10	review any changes to any component of the business continuity model should for oversight purposes.	As required

### 2.2.3. Risk Management Committee

A RMC is appointed by the Municipal Manager to assist him/ her in discharging his duties. To fulfil its mandate, the RMC must:

Ref.	Activity	Frequency
1	formally define its roles and responsibilities with respect to risk management in its charter/ terms of reference	As required
2	meet on a regular basis;	Quarterly
3	review and recommend for the approval of the Municipal Manager, the risk appetite framework;	As required
4	review and recommend for the approval of the Municipal Manager, the risk appetite statement;	As required
5	review and recommend for the approval of the Municipal Manager, the risk management policy;	As required
6	review and recommend for the approval of the Municipal Manager, the risk management strategy;	As required
7	review and recommend for the approval of the Municipal Manager, the risk management operational plan;	Annually
8	review and recommend for the approval of the Municipal Manager, the fraud prevention plan and strategy;	As required
9	review and recommend for the approval of the Municipal Manager, the combined assurance policy framework;	As required
10	review and recommend for the approval of the Municipal Manager, the business continuity model	As required
11	arrange for top risks to be formally re-evaluated;	Annually
12	advise council on how to improve management of the municipalities risks;	Annually
13	review risk management progress;	Quarterly
14	Provide a timely and useful ERM report to the Municipal Manager and Audit and Performance Committee. The report should contain the state of ERM within the municipality accompanied by recommendations i.e. <ul style="list-style-type: none"> <li>• the key strategic risks facing the municipality (All extreme and high inherent risk exposures);</li> <li>• the key operational risks per directorate/department;</li> <li>• Any risk developments (changes) / incidents / losses; and recommendations to address any deficiencies identified.</li> </ul>	Quarterly
15	measure and understand the municipality's overall exposure to IT risks and ensure that proper processes are in place;	Quarterly
16	review the risk registers/ dashboard at each meeting and update the register's contents to reflect any changes without formally reassessing the risks; and	Quarterly
17	Provide guidance to the Municipal Manager, Internal Audit & Risk Management Unit and other relevant risk management stakeholders on how to manage risks to an acceptable level.	On-going

## 2.2.4 Senior Manager: Executive Support Services

A Senior Manager: Executive Support Services is appointed by the Municipal Manager to assist him/ her in discharging his duties. To fulfil his/her mandate, the Senior Manager Executive Support Services must:

Ref.	Activity	Frequency
1	review to accept the RMC charter/ terms of reference	As required
2	review to accept the risk appetite framework;	As required
3	review to accept the risk appetite statement;	As required
4	review to accept the risk management policy;	As required
5	review to accept the risk management strategy;	As required
6	review to approve the risk management operational plan;	Annually
7	review to accept the fraud prevention plan and strategy;	As required
8	review to accept the combined assurance framework;	As required
9	review to accept the business continuity model;	As required
10	ensure appropriate action in respect of recommendations of the Audit and Performance Committee, Internal Audit, External Audit and RMC to improve ERM; and	Annually
11	<p>provide assurance to relevant stakeholders that key risks are properly identified, assessed and mitigated by reviewing the report issued by the RMC which should contain the state of ERM within the municipality accompanied by recommendations i.e.</p> <ul style="list-style-type: none"> <li>• the key strategic risks facing the municipality (All extreme and high inherent risk exposures);</li> <li>• the key operational risks per directorate / department;</li> </ul> <p>any risk developments (changes) / incidents / losses; and recommendations to address any deficiencies identified.</p>	Quarterly

### 2.2.5 Accounting Officer (Municipal Manager)

The Municipal Manager is ultimately responsible for ERM and is accountable for the overall governance of risk within Langeberg Municipality. To fulfil his mandate with regard to ERM, the Municipal Manager must:

Ref.	Activity	Frequency
1	appoint an official(s) responsible for driving the risk management process and/or Risk Champions;	As required
2	appoint a RMC with the necessary skills, competencies and attributes;	As required
3	approve the RMC charter/ terms of Reference	As required
4	approve the risk appetite framework;	As required
5	approve the risk appetite statement;	As required
6	approve the risk management policy;	As required
7	approve the risk management strategy;	As required
8	approve the risk management operational plan;	Annually
9	approve the fraud prevention plan and strategy;	As required
10	approve the combined assurance framework	As required
11	approve the business continuity model	As required
12	ensure appropriate action in respect of recommendations of the Audit and Performance Committee, Internal Audit, External Audit and RMC to improve ERM; and	Annually
13	<p>provide assurance to relevant stakeholders that key risks are properly identified, assessed and mitigated by reviewing the report issued by the RMC which should contain the state of ERM within the municipality accompanied by recommendations i.e.</p> <ul style="list-style-type: none"> <li>• the key strategic risks facing the municipality (All extreme and high inherent risk exposures);</li> <li>• the key operational risks per directorate / department;</li> </ul> <p>any risk developments (changes) / incidents / losses; and recommendations to address any deficiencies identified.</p>	Quarterly

## 2.2.6 Internal Audit

Internal Audit should provide a written assessment of the effectiveness of the municipality's system of internal control and risk management. To fulfil its mandate with regard to ERM, Internal Audit must:

Ref.	Activity	Frequency
1	provide assurance on the ERM process design and its effectiveness;	Annually
2	provide assurance on the management of "key risks" including, the effectiveness of the controls and other responses to the "key risks";	Annually
3	provide assurance on the assessment and reporting of risk and controls; and	Annually
4	prepare a rolling three (3) year Internal Audit plan based on its assessment of key areas of risk.	Annually

## 2.2.7 Strategic Management Team

Management is accountable for designing, implementing, monitoring and integrating ERM into their day-to-day activities. To fulfil its mandate with regard to ERM, Management must:

Ref.	Activity	Frequency
1	empower officials to perform effectively in their risk management responsibilities;	On-going
2	devote personal attention to overseeing the management of key risks within their area of responsibility;	On-going
3	maintain a co-operative relationship with the Internal Audit & Risk Management Unit and Risk Champions;	On-going
4	draft a risk management report for submission to the RMC;  This will focus on the following:  • the operational risks per directorate / department; and  • any risk developments (changes) / incidents / losses;	Quarterly
5	report to the RMC regarding the performance of internal controls for those risks in the operational risk registers;	Quarterly
6	maintain the proper functioning of the control environment within their area of responsibility;	On-going
7	continuously monitor the implementation of risk management within their area of responsibility; and	On-going
8	hold officials accountable for their specific risk management responsibilities.	On-going

## 2.2.8 Head of Risk Management Unit (Risk Management)

The primary responsibility of the Head of Risk Management unit is to bring specialist expertise to assist the municipality to embed risk management and leverage its benefits to enhance performance. To fulfil his mandate with regard to ERM, The Head of Risk Management unit must:

Ref.	Activity	Frequency
1	assist the RMC determine/review the risk appetite; for the approval by AO	As required
2	draft the risk management policy for review by RMC	As required
3	draft the risk management strategy for review by RMC	As required
4	draft the risk management operational plan for review by RMC	Annually
5	draft and/or review the fraud prevention plan and strategy for review by RMC	As required
6	draft and/or review the combined assurance for review by RMC	As required
7	draft and/or review the business continuity model for review by RMC	As required
8	coordinate and facilitate the assessments	As per the Operational Plan
9	consolidate risk identified by the various Risk Champions;	As per the Operational Plan
10	Prepare ERM registers, reports and dashboards for submission to the RMC and other roles players;	As per the Operational Plan
11	ensure that all risk information is updated;	As per the Operational Plan
12	ensure that all IT, fraud, OHS risks are considered as part of the municipality's ERM activities;	As per the Operational Plan
13	coordinate the implementation of action plans;	As per the Operational Plan
14	ensure that risk assessments are performed and reported to the RMC; and	Quarterly
15	avail the approved risk registers to Internal Audit on request.	Annually

## 2.2.8 Risk Champion

Risk Champions assists the Head of Risk Management unit to facilitate the risk assessment process and manage risks within their area of responsibility to be within the risk appetite. To fulfil his responsibilities with regard to ERM, Risk Champions must:

Ref.	Activity	Frequency
1	facilitate all operational risk assessments;	As per the Operational Plan
2	ensure that each key risk has a nominated risk owner;	As per the Operational Plan
3	populate the risk registers/dashboard;	As per the Operational Plan
4	ensure that all risk information is updated;	As per the Operational Plan
5	provide assurance regarding the risk's controls; and	As per the Operational Plan
6	co-ordinate the implementation of action plans for the risk and report on any developments regarding the risk	As per the Operational Plan
7	provide input and assist in performing and analysing the results of the business impact analysis.	As per the Business continuity model

## 2.2.9 Other Officials

Other officials are responsible for integrating risk management into their day-to-day activities. To fulfil their responsibilities with regard to ERM, other officials within the municipality must:

Ref.	Activity	Frequency
1	take the time to read and understand the content in the risk management policy but more importantly their roles and responsibilities in the risk management process;	On-going
2	apply the risk management process in their respective functions;	On-going
3	inform their supervisors and/or the Internal Audit & Risk Management Unit of new risks and significant changes;	On-going
4	co-operate with other roles players in the risk management process; and	On-going
5	provide information as required.	On-going

## **2.3 RISK MANAGEMENT PROCESS**

### **2.3.1. Step 1: Internal Environment**

The municipality's internal environment is the foundation of all other components of risk management. There are 10 factors to consider with regard to the internal environment:

1. Risk Management Philosophy
2. Risk Appetite
3. Risk Culture
4. Integrity and Ethical Values
5. Commitment to Competence
6. Managements Philosophy and Operating Style
7. Organisational Structure
8. Assignment of Authority and Responsibility
9. Human Resource Policies and Practices
10. Differences in Environment

### **2.3.2. Step 2: Objective Setting**

Objective setting is a precondition to event identification, risk assessment, and risk response. There must first be objectives before management can identify risks to their achievement and take necessary actions to manage the risks. There are 5 factors to consider with regards to objective setting:

1. Strategic Objectives
2. Related Objectives
3. Selected Objectives
4. Risk Appetite and Risk Tolerance

#### **1. Strategic Objectives**

The mission of Langeberg municipality is to provide "cost effective quality services to the Citizens, exercising good leadership, ensuring accountable governance and maintaining sound financial management". It sets out in broad terms what the municipality aspires to achieve. From this, management sets its strategic objectives, formulates strategy and establishes related objectives for the municipality. Strategic objectives are high-level goals, aligned with and supporting the municipality's mission/vision. Strategic objectives reflect management's choice as to how the Langeberg Municipality will seek to create value for its stakeholders.

## 2. Related Objectives

Establishing the right objectives that support and aligned with the selected strategy, relative to all the municipality's activities, is critical to success. By focusing first on strategic objectives and strategy, a municipality is positioned to develop related objectives at operational levels, achievement of which will create and preserve value.

Objectives need to be readily understood and measurable. Langeberg Municipality's risk management requires that personnel at all levels have a requisite understanding of the municipality's objectives as they relate to the individual's sphere of influence. All employees must have a mutual understanding of what is to be accomplished and a means of measuring what is being accomplished.

There are three (3) categories of related objectives:

**Operations Objectives** - These pertain to the effectiveness and efficiency of the municipality's operations, including performance and profitability goals and safeguarding resources against loss.

**Reporting Objectives** – These pertain to the reliability of reporting. They include internal and external reporting and may involve financial or non-financial information.

**Compliance Objectives** – These pertain to adherence to relevant laws and regulations.

## 3. Selected Objectives

As part of risk management, management ensures that the Langeberg Municipality has selected objectives and considered how they support the municipality's strategy and mission/vision. The municipality's objectives also should align with the municipality's risk appetite. Misalignment could result in the municipality not accepting enough risk to achieve its objectives or, conversely, accepting undue risks.

## 4. Risk Appetite and Risk Tolerance

Frequently, the terms risk appetite and risk tolerance are used interchangeably, although they represent related, but different concepts. Risk appetite is a broad based description of the desired level of risk that the municipality will take in pursuit of its mission. Risk tolerance reflects the acceptable variation in outcomes related to specific performance measures linked to objectives the municipality seeks to achieve. Langeberg Management determines the risk appetite of the Municipality as a whole.

### 2.3.3. Step 3: Event Identification

During the event identification, the Management of Langeberg Municipality will identify risks for their departments to be added in the Risk Profile of Langeberg Municipality. An event is an incident or occurrence emanating from internal or external sources that could affect implementation of strategy or achievement of objectives. Events may have positive or negative impacts, or both. As part of event identification, management recognises that

uncertainties exist, but does not know when an event may occur, or its outcome should it occur. To avoid overlooking relevant events, identification is best made apart from the assessment of the likelihood of the event occurring, which is the topic of Risk Assessment.

#### 2.3.4. Step 4: Risk Assessment

In risk assessment, management considers the mix of potential future events relevant to the municipality and its activities. This entails examining factors including the municipality's size, complexity of operations and degree of regulation over its activities that shape the municipality's risk profile and influence the methodology it uses to assess risks. Risk Assessment will be done quarterly by the senior management.

#### Inherent and Residual Risk

Management considers both inherent and residual risk.

Inherent risk is the risk to the municipality in the absence of any actions management might take to alter either the risk's likelihood or impact.

Residual risk is the risk that remains after management responds to the risk. Risk assessment is applied first to inherent risks.

#### Impact and Likelihood

Uncertainty of potential events is evaluated from two perspectives likelihood and impact. Likelihood represents the possibility that a given event will occur, while impact represents its effect.

Risk assessment allows an entity to consider how potential events might affect the achievement of objectives. Management assesses risk events by analysing the impact and likelihood using the scales below:

#### Impact Parameters

Severity Ranking	Continuity of Supply	Safety & Environmental	Technical Complexity	Financial
Catastrophic (5)	Risk event will result in widespread and lengthy reduction in continuity of supply to consumers of greater than 48 hours	Major environmental damage.	Use of unproven technology for critical system / project components	Significant cost overruns of >20% over budget.
		Serious injury (permanent disability) or death of personnel or members of the public.	High level of technical interdependencies between system / project components	Effect on revenue / asset base of >10%.
		Major negative media coverage.		Effect on operating surplus for the year >5%.
Critical (4)	Reduction in supply or disruption for a period ranging between 24 & 48 hours over a significant area.	Significant injury of personnel or public.	Use of new technology not previously utilised by Your company for critical systems / project components.	Major cost overruns of between 10 % & 20 % over budget.
		Significant environmental damage.		Effect on revenue / asset base of between 5% & 10%.

Severity Ranking	Continuity of Supply	Safety & Environmental	Technical Complexity	Financial
		Significant negative media coverage.		Effect on surplus for the year of between 3% & 5%.
Serious (3)	Reduction in supply or disruption for a period between 8 & 24 hours over a regional area.	Lower level environmental, safety or health impacts.	Use of unproven or emerging technology for critical systems / project components.	Moderate impact on revenue and assets base.
		Negative media coverage.		
Significant (2)	Brief local inconvenience (work around possible).	Little environmental, safety or health impacts	Use of unproven or emerging technology for systems / project components	Minor impact on revenue and assets base
	Loss of an asset with minor impact on operations.	Limited negative media coverage		
Minor (1)	No impact on business or core systems	No environmental, safety or health impacts and/or negative media coverage	Use of unproven or emerging technology for non-critical systems / project components	Insignificant financial loss

#### Likelihood Parameters

Probability Factor	Qualification Criteria	Rating
Almost Certain	The risk is almost certain to occur in the current circumstances	5
Likely	More than an even chance of occurring	4
Possible	Could occur quite often	3
Unlikely	Small likelihood but could happen	2
Rare	Not expected to happen - Event would be a surprise	1

#### 2.3.5. Step 5: Risk Response

##### Identifying Risk Responses

In Langeberg, the Risk responses fall within the following four categories:

1. **Avoidance** – Action is taken to exit the activities giving rise to risk. Risk avoidance may involve exiting a product line, declining expansion to a new geographical market, or selling a division.
2. **Reduction** – Action is taken to reduce the risk likelihood or impact, or both. This may involve any of a myriad of everyday business decisions.

3. **Sharing** – Action is taken to reduce risk likelihood or impact by transferring or otherwise sharing a portion of the risk. Common risk sharing techniques include purchasing insurance products, pooling risks, engaging in hedging transactions, or outsourcing an activity.
4. **Accept** – No action is taken to affect likelihood or impact.

### **Evaluating Effect of Response on Likelihood and Impact**

In evaluating response options, management considers the effect on both risk likelihood and impact, and understands that a response might affect likelihood and impact differently. The potential response to assessment of likelihood and impact may consider past events and trends, and potential future scenarios. In evaluating alternative responses, management determines their potential effect typically using the same units of measure for the objective and associated risks as established in the risk assessment component.

#### **2.3.6. Step 6: Control Activities**

Control activities are policies and procedures, which are the actions of people to implement the policies, to help ensure that management's risk responses are carried out.

#### **Types of Control Activities**

Many different descriptions of types of control activities have been put forth. Internal Controls can be preventative, detective or corrective by nature.

- Preventative Controls are designed to keep errors or irregularities from occurring in the first place.
- Detective Controls are designed to identify errors or irregularities that may have occurred.
- Corrective Controls are designed to correct errors or irregularities that have been detected.

#### **Controls over Information Systems**

With widespread reliance on information systems, controls are needed over significant systems. Two broad groupings of information systems control activities can be used. The first is general controls, which apply to many if not all application systems and help ensure their continued, proper operation. The second is application controls, which include computerised steps within application software to control the technology application. Combined with other manual process controls where necessary, these controls ensure completeness, accuracy and validity of information.

## **General Controls**

General controls include controls over information technology management, information technology infrastructure, security management and software acquisition, development and maintenance. These controls apply to all systems from mainframe to client/server to desktop computer environments.

## **Application Controls**

Application controls are designed to ensure completeness, accuracy, authorisation and validity of data capture and processing. Individual applications may rely on effective operation of controls over information systems to ensure that data is captured or generated when needed, supporting applications are available and interface errors are detected quickly. One of the most significant contributions of computers is the ability to prevent errors from entering the system, as well as detecting and correcting them once they are present. To do this, application controls depend on computerised edit checks. These consist of format, existence, reasonableness and other checks on the data that are built into an application during development. When properly designed, they can provide control over entered data.

### **2.3.7. Step 7: Information and Communication**

The Langeberg Municipality identifies and captures information financial and non-financial, relating to external as well as internal events and activities relevant to managing the municipality. This information is delivered to personnel in a form and timeframe that enable them to carry out their risk management and other responsibilities.

### **2.3.8. Step 8: Monitoring**

Risk management changes over time. Risk responses that were once effective may become irrelevant; control activities may become less effective, or no longer be performed; or the municipality's objectives may change. This can be due to the arrival of new personnel, changes in the municipal structure or direction, or the introduction of new processes. In the face of such changes, management needs to determine whether the functioning of each risk management component continues to be effective. In Langeberg Monitoring will be done in two ways: through on-going activities or separate evaluations.

- **On-going Monitoring Activities**

Management, Internal Audit and Audit and Performance Committee, will do the on-going monitoring.

- **Separate Evaluations**

While on-going monitoring procedures usually provide important feedback on the effectiveness of other risk management components, it may be useful to take a fresh look from time to time, focusing directly on risk management effectiveness.

## **2.4 CONCLUSION**

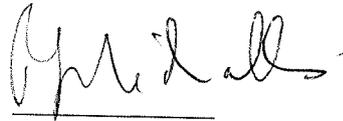
Risk Management Strategy is an operational document and as defined; the purpose of the risk management strategy is to take what is in the risk management policy, apply it strategically, and sets out all risk management activities planned for the Langeberg Municipality.

The Municipal Manager and Council will approve the risk management policy and this document will be reviewed whenever required by the Risk Management Committee and the Audit & Performance Committee and accepted by the Senior Manager: Executive Support Services. This document will remain effective until a new one is approved.

2.5. ACKNOWLEDGEMENT OF APPROVAL

Recommended by the Risk Management Committee:

Signature:



Name in Print:

R G NICHOLLS

Date:

17/07/2020

Position:

Chairperson

Approved by the Accounting Officer:

Signature:



Name in Print:

SA Mokweni

Date:

21 July 2020

Position:

Accounting Officer

Adopted by Council Resolution:

Report No.:

A4031

Date:

25 August 2020