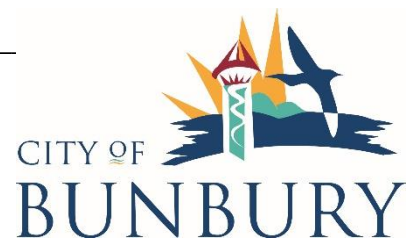


## **Audit Committee**

### **Minutes**

**27 February 2024**

**City of Bunbury**  
4 Stephen Street  
Bunbury WA 6230  
Western Australia  
*Correspondence to:*  
Post Office Box 21  
Bunbury WA 6231



## **Audit Committee Terms of Reference**

*The duties and responsibilities of the committee will be:*

- a) *Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits and matters related to financial management;*
- b) *Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;*
- c) *Liaise with the CEO to ensure that the local government does everything in its power to:*
  - *assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and*
  - *ensure that audits are conducted successfully and expeditiously;*
- d) *Examine the reports of the auditor after receiving a report from the CEO on the matters to:*
  - *determine if any matters raised require action to be taken by the local government; and*
  - *oversee the implementation of any action so determined in respect of those matters;*
- e) *Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;*
- f) *Review the scope of the internal audit plan and program and its effectiveness;*
- g) *Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or the CEO;*
- h) *Review the level of resources allocated to internal audit and the scope of its authority;*
- i) *Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;*
- j) *Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;*
- k) *Review the local government's draft annual financial report, focusing on:*
  - *accounting policies and practices;*
  - *changes to accounting policies and practices;*
  - *the process used in making significant accounting estimates;*
  - *significant adjustments to the financial report (if any) arising from the audit process;*
  - *compliance with accounting standards and other reporting requirements; and*
  - *significant variances from prior years;*
- l) *Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;*
- m) *Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;*
- n) *Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;*
- o) *Review the annual Compliance Audit Return and report to the council the results of that review,*
- p) *Having regard to the culture and capability of the organisation, consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews;*
- q) *Monitor and advise the CEO when the CEO is carrying out functions in relation to a review of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance;*
- r) *Oversee the implementation of any action required following receipt of the review of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance;*
- s) *Monitor and advise the CEO when the CEO is carrying out functions in relation to a review of the appropriateness and effectiveness of the financial management systems and procedures;*
- t) *Oversee the implementation of any action required following receipt of a review of the appropriateness and effectiveness of the financial management systems and procedures.*

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## Acknowledgement of Country

We acknowledge the traditional owners of the land, the Noongar Wardandi people and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal community and their cultures; and to Elders past, present and emerging.

### Minutes – Audit Committee 27 February 2024

Members of the public to note that recommendations made by this committee are not final and will be subject to adoption (or otherwise) at a future meeting of the Bunbury City Council.

#### 1. Declaration of Opening

Cr Ghasseb declared the meeting open at 10am welcoming those in attendance and acknowledging the traditional owners of the land, the Noongar Wardandi people and their continuing connection to the land, waters and community. He paid his respects to all members of the Aboriginal community and their cultures; and to Elders past, present and emerging.

Cr Ghasseb also noted that Cr Steck was joining the meeting via telephone as approved by the Mayor in accordance with regulation 14C of the Local Government Administration Regulations.

#### 2. Disclaimer

Not applicable to this committee.

#### 3. Announcements from the Presiding Member

Nil

#### 4. Attendances

*Committee Members:*

Member Name	Representing
Mayor Jaysen Miguel	City of Bunbury
Cr Gabi Ghasseb (Presiding Member)	City of Bunbury
Cr Marina Quain	City of Bunbury
Cr Michelle Steck (via telephone)	City of Bunbury
Mr John Barratt	Independent Member
Mr Stuart Eaton	Independent Member

*Support Staff/Visitors:*

<b>Name</b>	<b>Title</b>
Mr Greg Golinski	Manager Governance
Mr Alan Ferris	Chief Executive Officer
Mrs Karin Strachan	Director Strategy and Organisational Performance
Mr Jordan Hunt	Team Leader Integrated Planning and Reporting
Mr Elijah Glass	Manager Information Services
Mrs Maureen Keegan	Senior Governance Officer
Mr David Ransom	Manager Finance

**4.1 Apologies**

Nil

**4.2 Approved Leave of Absence**

Nil

**5. Declaration of Interest**

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member before the meeting commences. After the meeting, the form is to be forwarded to the Administration Services Section for inclusion in the Corporate Financial Disclosures Register.

Nil

**6. Public Question Time**

Not applicable to this committee.

**7. Confirmation of Minutes**

Committee Decision:                      Moved: Mayor Miguel                      Seconded: Cr Steck

***The minutes of the Audit Committee Meeting held on 29 November 2023 are confirmed as a true and accurate record.***

***CARRIED***

**8. Presentations**

Nil

**9. Method of Dealing with Agenda Business**

Items were dealt with in the order they appeared in the agenda.

## 10. Reports

### 10.1 Employee Leave Balances

<b>File Ref:</b>	COB/6329
<b>Applicant/Proponent:</b>	Internal
<b>Responsible Officer:</b>	Odetta Robertson, Manager People and Safety Greg Golinski Manager Governance
<b>Responsible Manager:</b>	Odetta Robertson, Manager People and Safety Greg Golinski, Manager Governance
<b>Executive:</b>	Alan Ferris, Chief Executive Officer Karin Strachan, Director Strategy and Organisational Performance
<b>Authority/Discretion</b>	<input type="checkbox"/> Advocacy <input type="checkbox"/> Quasi-Judicial <input type="checkbox"/> Executive/Strategic <input type="checkbox"/> Information Purposes <input checked="" type="checkbox"/> Legislative
<b>Attachments:</b>	Confidential Appendix 10.1: Annual Leave Report

#### Summary

The purpose of this report is to provide the Audit Committee (the Committee) with information relating to Annual Leave accruals for City staff.

#### Executive Recommendation

That the Audit Committee note the information provided within this report.

*Voting Requirements: Simple Majority*

#### Strategic Relevance

Pillar	Performance
Aspiration	Leading with purpose and robust governance
Objective 13	A leading local government
Objective 13.1	Provide strong, accountable leadership and governance

#### Regional Impact Statement

N/A

#### Background

The CEO has previously been requested by the Committee to provide a recurring report concerning accrued staff leave. This was requested on the basis of the risk presented to the City in carrying excessive leave liabilities.

This report fulfils this requirement and is provided bi-annually as at 30 June and 31 December each year.

#### Council Policy Compliance

There are no Council policies relating to this report.

### **Legislative Compliance**

N/A

### **Officer Comments**

The attached report (Confidential Appendix 10.1) detail the City's leave liabilities as at 30 December 2023, as well as trend data for earlier periods.

Note that the figures represent liabilities in excess of annual entitlements (4 or 5 weeks depending on the Officer) and also liabilities in excess of 8 weeks, which is defined by Fair Work Australia as being "excessive".

### **Analysis of Financial and Budget Implications**

Nil

### **Community Consultation**

N/A

### **Elected Member/Officer Consultation**

This matter is presented to the Committee for information and discussion.

### **Timeline: Council Decision Implementation**

N/A, this matter is presented to the Committee for information only.

### **OUTCOME OF MEETING – 27 February 2024**

The recommendation as printed was moved by Mr Eaton and seconded by Cr Steck.

During questions and debate in relation to this matter, it was noted that the CEO would prepare a report to the next meeting of the Committee detailing the city's strategies and approach around how excess annual leave is managed.

Cr Ghasseb put the motion to the vote and it was carried unanimously as follows:

***That the Audit Committee note the information provided within this report.***



## 10.2 2023 Compliance Audit Return

<b>File Ref:</b>	COB/6329
<b>Applicant/Proponent:</b>	Internal
<b>Responsible Officer:</b>	Maureen Keegan, Senior Governance Officer
<b>Responsible Manager:</b>	Greg Golinski, Manager Governance
<b>Executive:</b>	Karin Strachan, Director Strategy and Organisational Performance
<b>Authority/Discretion</b>	<input type="checkbox"/> Advocacy <input type="checkbox"/> Quasi-Judicial <input type="checkbox"/> Executive/Strategic <input type="checkbox"/> Information Purposes <input checked="" type="checkbox"/> Legislative
<b>Attachments:</b>	Appendix 10.2: Compliance Audit Return

### Summary

The purpose of this report is for Council to consider the Statutory Compliance Audit Return (the Return) for the calendar year 1 January to 31 December 2023.

### Executive Recommendation

That the Audit Committee recommend that Council adopt the Statutory Compliance Audit Return for the City of Bunbury for the period 1 January to 31 December 2023.

*Voting Requirement: Simple Majority*

### Strategic Relevance

Pillar	Performance
Aspiration	Leading with purpose and robust governance
Outcome 13	A leading local government
Objective 13.1	Provide strong accountable leadership and governance

### Regional Impact Statement

Not applicable

### Background

Each year the Department of Local Government, Sport and Cultural Industries requires local governments to conduct an annual assessment of their compliance with key components of the *Local Government Act 1995* (the Act) and associated Regulations. The 2023 Return is to be provided to the Department by 31 March 2024.

### Council Policy Compliance

There is no current Council Policy relevant to this item.

### Legislative Compliance

Completion of the statutory Compliance Audit Return is a requirement under the provisions of section 7.13(1)(i) of the *Local Government Act 1995* and regulations 13 and 14 of the *Local Government (Audit) Regulations 1996*.

#### **Officer Comments**

Mangers and Officers are provided with copies of the relevant sections of the Return for assessment and completion. The final Return is then compiled on-line using the information provided. Any comments where appropriate are included in the Return to assist in either validating compliance or explaining non-compliance.

There were zero non-compliance identified for the 2023 period.

#### **Analysis of Financial and Budget Implications**

Nil

#### **Community Consultation**

Not applicable

#### **Councillor/Officer Consultation**

Relevant Officers and the Executive Leadership Team have been consulted in relation to the completion of the 2023, which is now presented to the Audit Committee for consideration.

#### **Applicant Consultation**

Not applicable

#### **Timeline: Council Decision Implementation**

Submission of the Return to the Department of Local Government, Sport and Cultural Industries by the 31 March 2024.

#### **OUTCOME OF MEETING – 27 February 2024**

The recommendation as printed was moved by Mr Eaton and seconded by Mr Barratt.

The Committee noted zero non-compliance as detailed within the Compliance Audit Return.

Cr Ghasseb put the motion to the vote and it was carried unanimously as follows:

***That the Audit Committee recommend that Council adopt the Statutory Compliance Audit Return for the City of Bunbury for the period 1 January to 31 December 2023.***

### 10.3 Risk Management Update

<b>File Ref:</b>	COB/381		
<b>Applicant/Proponent:</b>	Internal		
<b>Responsible Officer:</b>	Jordan Hunt, Team Leader Integrated Planning		
<b>Responsible Manager:</b>	Greg Golinski, Manager Governance		
<b>Executive:</b>	Karin Strachan, Director Corporate and Communities		
<b>Authority/Discretion</b>	<input type="checkbox"/> Advocacy	<input type="checkbox"/> Review	
	<input checked="" type="checkbox"/> Executive/Strategic	<input type="checkbox"/> Quasi-Judicial	
	<input checked="" type="checkbox"/> Legislative	<input type="checkbox"/> Information Purposes	
<b>Attachments:</b>	Appendix 10.3: City of Bunbury Opportunity and Risk Matrix		

#### Summary

The purpose of this Report is for the Audit Committee to note the City’s Opportunity and Risk Matrix and associated definitions, as well as noting the update to the City’s Enterprise Risk Management Service since June 2023.

#### Executive Recommendation

That the Audit Committee note the information provided within this report.

*Voting Requirement: Simple Majority*

#### Strategic Relevance

Pillar: Performance  
 Aspiration: Leading with purpose and robust governance.  
 Outcome 13: A leading local government.  
 Objective 13.1: Provide strong, accountable leadership and governance.

#### Regional Impact Statement

There will not be any regional impact by noting the report.

#### Background

This Enterprise Risk Management (ERM) report provides an overview of the City of Bunbury's progress in implementing Risk Management as a service against plan. The report also provides further details of the key activities in progress such as the development of the Pulse Risk Management software system, a review of the organisation's risk appetite statement, and the establishment of the City's Risk Management Board.

Elected Members in collaboration with the Executive Leadership Team have performed an assessment of the City’s strategic, governance, compliance, and operational risks and developed the City of Bunbury Opportunity and Risk Matrix (see Appendix 10.3).

#### Council Policy Compliance

Risk Management Council Policy  
 Risk Management Framework

**Legislative Compliance**

The Enterprise Risk Management service is developed in the context of Regulation 17 of the *Local Government (Audit) Regulations 1996*.

**Officer Comments**

Progress against the City’s Service Design and Improvement action plan is detailed below:

Phase	Key Deliverables	Timeframe	Status
Phase 1: Establishment of the Enterprise Risk Management service	Development of Framework and Operational Risk Register, identification of Risk Owners, development of Risk Reporting Template (ELT), identification of Risk Team requirements (training, space).	March '23 - Jun '23	Completed (Ongoing review and refinement of framework, registers and reporting occurring to suit Pulse solution)
Phase 2: Establishment of the organisational risk approach	Development of process maps, trigger maps, Escalation Framework, and organisational tools & templates.	Jul '23 - Sept '23	In progress (Ongoing development, review and refinement of tools and templates occurring to suit Pulse solution)
Phase 3: Prepare for the implementation of Pulse Software	Identification of user needs, requirements and training, input of system information and update processes in line with software.	Oct '23 - Dec '23	In progress (Solution design workshop completed. Data input in progress for initial upload into test environment)
Phase 4: Embedding of Enterprise Risk service and Pulse Software	Internal communications plan and engagement to effectively initiate the embedding of the Enterprise Risk Management service within the organisation.	Jan '24 - Jun '24  (Dependant on Pulse Software Scoping)	Not started (The City has established its Risk Board which will be the catalyst for internal communications and engagement. Engagement with the remainder of the organisation to occur upon the completion of the Pulse software development which is expected for March 2024)

Phase	Key Deliverables	Timeframe	Status
Phase 5: Establishment of Control Assurance Program (BAU)	Schedule, engagement plan and approach for continual improvement of risk controls	Jul '24 - Dec '24	Not started

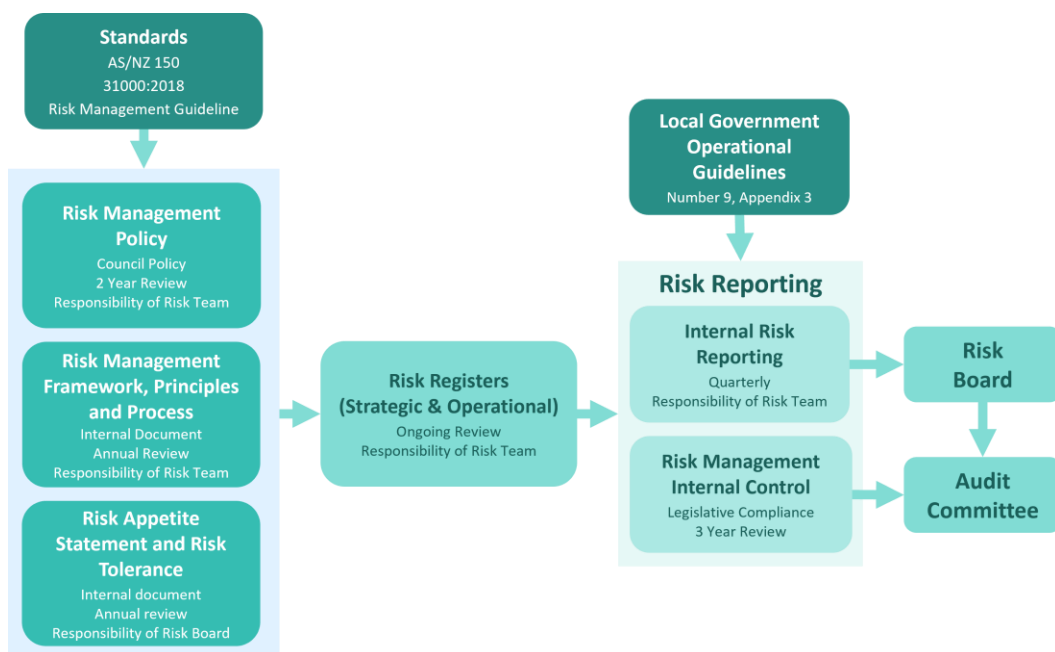
**Phase 1 and 2 Update:**

Phase 1 and 2 of the Service Design and Improvement action plan is centred around the development of the foundational components of effective and sustainable risk management practices. Two key elements required in achieving this are the establishment of a Risk Board and the development of a clear Risk Appetite Statement.

The creation of the City's Risk Board is an important step in elevating the governance structure for risk management. The Risk Board is comprised of the Executive Leadership Team and key stakeholders from various departments. The Risk Board fosters collaboration, transparency, and accountability in decision-making related to risk management. This body plays a crucial role in overseeing the implementation of risk management strategies and ensuring alignment with organisational objectives.

As depicted in the diagram below the Risk Board meets on a quarterly basis ahead of Audit Committee meetings. The Board receives risk reports prepared by the risk team which highlight, among other important information, the status of the City's performance against its risk tolerance measures as well as specific risks whose ratings have moved beyond acceptable levels. The information provided allows the Board to determine appropriate mitigating actions to implement.

The results from the Risk Board and its corresponding reports will be shared during the subsequent Audit Committee Policy meeting and included in the Audit Committee report to Council.



An important role of the Risk Board is to establish a clear risk appetite for the Organisation by way of a Risk Appetite Statement. A review of the City’s Risk Appetite Statement is in progress to ensure that it accurately reflects the City's tolerance for risk to provide a foundation for informed decision-making and resource allocation.

The intention of the updated Risk Appetite Statement is to not only provide clear guidance of the City’s tolerance to risks of a particular risk category but to also determine clear tolerance measures that allow the City to monitor how effectively it is applying the guidance. The example below is still under review, however, demonstrates the intended structure of the Risk Appetite Statement.

Risk Category	Context	Risk Appetite Rating	Risk Tolerance Statements	Risk Tolerance Measures			
			<i>Behaviours in line with guidance</i>	<i>Metric</i>	<i>Tolerable Range</i>	<i>Actual</i>	<i>Status</i>
<b>People / Organisation</b>	<p>We support a safe and healthy workforce that treats everyone fairly.</p> <p>Council has minimal appetite for work practices, actions or inactions that compromise the wellbeing and safety of people including staff, contractors, volunteers, and community.</p>	Low	<ul style="list-style-type: none"> <li>Invest in continuous learning and development programs to ensure employees are equipped with the necessary skills and knowledge to perform their roles effectively.</li> <li>Establish a strong leadership and culture framework that promotes accountability and responsibility.</li> <li>Embrace diversity and inclusion initiatives, recognising the value of different perspectives and backgrounds.</li> <li>Implement a robust performance management system that sets clear expectations, provides regular feedback, and addresses underperformance promptly.</li> </ul>	Staff Turnover  Lost Time Injuries  Workers Compensation Claims  OCI Survey	15 – 18%		

**Phase 3 Update:**

Substantial progress has been made in the development of the Pulse Risk Management software system, a platform designed to enhance the City's risk identification, assessment, and mitigation capabilities. The system facilitates real-time monitoring, reporting, and analysis of risks, ensuring a proactive and data-driven approach to risk management. The team has completed the solution design phase of the project and is in the process of gathering the appropriate data for the initial upload into the test environment.

As a result of the Pulse solution design work being undertaken and the development of the City’s Opportunity and Risk Matrix, the team has conducted a thorough review of the strategic and operational risk registers to ensure they are structured in such a way that the Pulse product best supports their use. The review has involved reassessing existing risks considering recent organisational change and the outcomes of the Opportunity and Risk Matrix. The review focussed on simplifying the language in the register and its structure to help foster clear accountability and buy-in from staff. This analysis ensures that risk registers remain up-to-date and relevant, enabling the City to proactively address potential threats and capitalise on opportunities.

The organisation has made commendable progress towards embedding Risk Management as a service within its operations. The integration of the Pulse Risk Management software system, alignment of the risk appetite statement, review of risk registers, and establishment of the Risk Board contribute to a sustainable and proactive approach to enterprise risk management.

With the foundations of effective risk monitoring established and the Pulse system soon to be deployed, the intention is for future iterations of this report to be structured in a way that facilitates the Audit Committee in performing its oversight role. The report will provide the relevant information

for the Audit Committee to ensure risks are identified, assessed, and managed appropriately to safeguard the organisation’s interests.

**Analysis of Financial and Budget Implications**

Nil

**Community Consultation**

Nil

**Elected Member/Officer Consultation**

This matter is presented to Council by the Audit Committee for consideration.

**Applicant Consultation**

N/A

**Timeline: Council Decision Implementation**

Not applicable

**OUTCOME OF MEETING – 27 February 2024**

The recommendation as printed was moved by Mr Eaton and seconded by Mayor Miguel.

General discussion took place in relation to this item, particularly around the implications of Artificial Intelligence (AI) on the city’s operations in future. It was noted that risks relating to AI will be captured as part of the implementation of the City’s risk management framework.

Cr Ghasseb put the motion to the vote and it was carried unanimously as follows:

***That the Audit Committee note the information provided within this report.***

## 10.4 Cyber Security

### Cyber Security Audit Report

<b>File Ref:</b>	COB/6329
<b>Applicant/Proponent:</b>	Elijah Glass – Coordinator Digital Services
<b>Responsible Officer:</b>	Elijah Glass – Coordinator Digital Services
<b>Responsible Manager:</b>	Elijah Glass – Coordinator Digital Services
<b>Executive:</b>	Karin Strachan – Director Strategy and Organisational Performance
<b>Authority/Discretion</b>	<input type="checkbox"/> Advocacy <input checked="" type="checkbox"/> Review <input type="checkbox"/> Executive/Strategic <input type="checkbox"/> Quasi-Judicial <input type="checkbox"/> Legislative <input checked="" type="checkbox"/> Information Purposes
<b>Attachments:</b>	Appendix 10.4 Cyber Security Update Report

#### Summary

The City of Bunbury continues to make significant progress in cybersecurity. Key advancements include enhanced network security, progress towards Essential Eight compliance, and addressing critical audit findings.

#### Executive Recommendation

That the Audit Committee notes that the City will continue to work towards achieving level 1 maturity based on the Australian Signals Directorate (ASD) Essential 8 criteria as currently directed by the Western Australia Office of Digital Government.

*Voting Requirement: Simple Majority*

#### Strategic Relevance

Pillar	Reputation
Aspiration	Performance: Leading with purpose and robust governance.
Outcome 13	A leading local government
Objective 13.3	Effectively manage the City's resources

#### Regional Impact Statement

Prioritising cybersecurity ensures uninterrupted delivery of essential community services, protecting citizen welfare and maintaining daily operations.

#### Background

In November 2022 the first cyber security report was submitted to the Audit Committee. Recommendations included implementing recommendations from the OAG audit and implementing Essential 8. This report provides an update on progress with implementation of these recommendations.

#### Officer Comments



The ASD Essential 8 identifies four levels of maturity commencing with level zero. Organisations are required to identify and plan for a target maturity level suitable for their operating environment, then progressively proceed with implementing actions until that target is achieved.

Each maturity level outlines key mitigation strategies that organisations should implement. Maturity level one starts with basic mitigation strategies, such as enabling macro antivirus scanning across your Microsoft Office environment. In contrast, maturity level three involves more complex strategies, like protecting unauthorised modification and deletion for multi-factor authentication event logs. The attached report (Appendix 10.4) outlines recent and ongoing efforts in cyber security in the City's efforts at achieving level 1 of the ADS Essential 8, including an updated high level risk assessment.

#### **Analysis of Financial and Budget Implications**

Nil

#### **Community Consultation**

N/A

#### **Councillor/Officer Consultation**

This matter is presented to the Audit Committee for information.

#### **Applicant Consultation**

N/A

#### **Timeline: Council Decision Implementation**

N/A

#### **OUTCOME OF MEETING – 27 February 2024**

The recommendation as printed was moved by Mr Barratt and seconded by Mayor Miguel.

Cr Ghasseb put the motion to the vote and it was carried unanimously as follows:

***That the Audit Committee notes that the City will continue to work towards achieving level 1 maturity based on the Australian Signals Directorate (ASD) Essential 8 criteria as currently directed by the Western Australia Office of Digital Government.***

**11. Questions from Members**

**11.1 Response to Previous Questions from Members taken on Notice**

Nil

**11.2 Questions from Members**

Nil

**12. Urgent Business**

Nil

**13. Date of Next Meeting**

TBC pending the timing of the interim (external) audit being completed, likely late June/early July 2024

**14. Close of Meeting**

The Presiding Member closed the meeting at 10.35am.

**Confirmed on 30 May 2024 as a true and accurate record of proceedings of the Audit Committee meeting held on 27 February 2024.**



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**Cr Gabi Ghasseb, Chair**