

COUNCIL POLICY COMPARISON TABLE

CP 4.21 Related Party Disclosures	CP 4.21 Related Party Disclosures	
CURRENT POLICY CONTENT	PROPOSED CONTENT	CHANGE NOTES
<p>SUSTAINABILITY THEME</p> <p>Governance</p>	<p>SUSTAINABILITY THEME</p> <p>Leadership</p>	<p>Updated in line with SCP</p>
<p>OBJECTIVES</p> <p>The purpose of this policy is to define the parameters for Related Party Transactions and the level of disclosure and reporting required for Council to achieve compliance with the Australian Accounting Standard AASB 124 – Related Party Disclosures.</p>	<p>OBJECTIVE</p> <p>The purpose of this policy is to define the parameters for Related Party Transactions and the level of disclosure and reporting required for to achieve compliance with Australian Accounting Standard AASB 124 - Related Party Disclosures. This includes ensuring that Key Management Personnel (KMP) are aware of their responsibilities to identify and disclose related parties and transactions.</p>	<p>Addition of KMP awareness of their responsibilities.</p>
<p>POLICY STATEMENT</p> <p>This policy applies to Related Parties of Council and their Related Party Transactions with Council.</p>	<p>POLICY STATEMENT</p> <p>Council is committed to responsible corporate governance, including compliance with laws and regulations governing related party transactions. Council will implement a system and processes to identify, monitor and disclose related party transactions.</p>	<p>Restated. No change to the intent.</p>
<p>POLICY DETAILS</p> <p>Related Party relationships are a normal feature of commerce and business. For example, entities frequently carry on parts of their activities through subsidiaries, joint ventures and associates. In those circumstances, there is the possibility of the entity having the ability to affect the financial and operating policies of Council through the presence of control, joint control or significant influence.</p> <p>A Related Party relationship could influence the normal business operations of Council. In some instances, Council may enter into transactions with a Related Party that unrelated parties would not. For example, goods are supplied to Council on terms that might not be offered to other customers. Also, transactions between Related Parties may not be made on the same terms as between unrelated parties.</p> <p>The normal business operations of Council may be affected by a Related Party relationship even if Related Party Transactions do not occur. The mere existence of the relationship may be sufficient to affect the transactions of the Council with other parties. Alternatively, one party may refrain from trading with Council because of the significant influence of another—for example, a local supplier may be instructed by its parent not to engage in supplying goods to Council.</p> <p>For these reasons, knowledge of Council’s transactions and outstanding balances (including commitments and relationships with Related Parties) may affect assessments of Council's operations by users of financial statements, including assessments of the risks and opportunities facing the Council.</p> <p>1. Identification of Key Management Personnel (KMP)</p> <p>AASB 124 defines KMP's as “those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity”.</p> <p>KMP's for the Council are considered to include:</p> <ul style="list-style-type: none"> • Councillors (including the Mayor); • Chief Executive Officer; and • The Executive Management Team. <p>2. Identification of Related Parties</p>	<p>POLICY DETAILS</p> <p>Related party relationships are a normal feature of commerce and business. A related party relationship could influence the normal business operations of Council even if related party transactions do not occur. The objective of AASB 124 is to ensure that Council’s financial reports contain the necessary disclosures to draw attention to the possibility that the financial position and profit or loss may have been affected by the existence of ‘related parties’ and by transactions, outstanding balances and commitments, with such parties.</p> <p>A related party is a person or entity that is related to the entity that is preparing its financial statements. For the purposes of this policy, are:</p> <ul style="list-style-type: none"> • Entities related to Council; • Key Management Personnel (KMP) of Council • Close family members of KMP; • Possible close family members of KMP's; and • Entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members. <p>A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.</p> <p>Key Management Personnel (KMP) are those persons having the authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly. This includes all Elected Members, Chief Executive Officer and Executive Management Team.</p>	<p>Previous Section 1 – Identification of Key Management Personnel. Incorporated into policy detail section (Formatting change only).</p> <p>Previous Section 2 - Identification of Related Parties. Incorporated into policy detail section. Amended definition and formatting change.</p> <p>Added definition of Related Party Transaction.</p>

<p>A person or entity is a related party of Council if any of the following apply:</p> <ul style="list-style-type: none"> • They are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others). • They are an associate or belong to a joint venture of which Council is part of. • They and Council are joint ventures of the same third party. • They are part of a joint venture of a third party and council is an associate of the third party. • They are a post-employment benefit plan for the benefit of employees of either Council or an entity related to Council. • They are controlled or jointly controlled by <i>Close members of the family of a person</i>. • They are identified as a <i>close or possibly close member of the family of a person</i> with significant influence over Council or a <i>close or possibly close member of the family of a person</i> who is a KMP of Council. • They, or any member of a group of which they are a part, provide KMP services to Council. <p>For the purposes of this Policy, related parties of Council are:</p> <ul style="list-style-type: none"> • Entities related to Council; • Key Management Personnel (KMP) of Council • Close family members of KMP; • Possible close family members of KMP's; and • Entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members. <p>3. Review of Related Parties</p> <p>A review of KMP's and their related parties will be completed every 12 months.</p> <p>Particular events, such as a change of Councillors, Chief Executive Officer or Senior Executive Officers or a corporate restructure, will also trigger a review of Council's related parties immediately following such an event.</p> <p>Council management shall implement a suitable system to identify related parties. The primary identification method of close family members and associated entities of Key Management Personnel shall be by (but not limited to) KMP self-assessment. KMP have a responsibility to identify and report any changes to their related parties as they occur.</p> <p>Prior to the commencement of this policy taking effect an initial identification process will be undertaken and recorded.</p> <p>Council management shall identify suitable methodology and procedures for identifying and reporting on related party transactions such that accurate data will be collated from 01 July 2016. Identification and reporting methods shall consider;</p> <ul style="list-style-type: none"> • Transactions occurring via Council's accounting and electronic records management systems; • Other transactions not passing through Council's electronic accounting / management systems; and • The identification of the associated terms and conditions of the related party transactions. <p>If any elected member or employee believes a transaction may constitute a related party transaction they must notify the Chief Executive Officer who will, in consultation with the Chief Financial Officer, make a determination on the matter.</p> <p>4. Identification of Control or Joint Control</p> <p>A person or entity is deemed to have control if they have:</p> <ul style="list-style-type: none"> • power over the entity; • exposure, or rights, to variable returns from involvement with the entity; and • the ability to use power over the entity to affect the amount of returns. <p>To jointly control, a person or entity must have contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.</p> <p>5. Required Disclosures and Reporting</p>	<p>1. Annual Process</p> <p>Each year the following steps will be undertaken to ensure complete information is available to meet the requirements of AASB 124 – Related Party Disclosures:</p> <p>1.1 All KMP are responsible for identifying their close family members and entities they or close family members control for each financial years using the KMP related Party Notification form. KMP have a responsibility to identify and report any changes to their related parties in their annual declaration.</p> <p>1.2 All KMP are to complete a KMP Related Party Transactions Declaration form to provide details of any related party transactions in the financial year, between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members.</p> <p>1.3 Business system analysis will be conducted to extract details of Council's transactions, details of KMP financial compensation and to verify KMP declarations;</p> <p>1.4 The information collected will be assessed and determinations made regarding disclosure.</p> <p>2. Related Party Transactions and Disclosure</p> <p>Related Party Transactions are required to be disclosed, regardless of whether a price is charged. For the purposes of determining whether a related party transaction has occurred, the following transactions or provisions of services have been identified as examples:</p> <ul style="list-style-type: none"> • Purchase or sale of goods; • Purchase or sale of property and other assets; • Rendering or receiving goods or services; • Development applications; • Leases; • Commitments to do something if a particular event occurs or does not occur in the future; • Settlements of liabilities on behalf of Council or by Council on behalf of the related party; • Loans and Settlements of liabilities <p>Related party transactions with the exception of ordinary citizen or immaterial transactions, must be disclosed in the Financial Statements in aggregate or by description and must include the following detail:</p> <p>The nature of the related party relationship;</p> <ul style="list-style-type: none"> • The amount of the transaction; • The amount of outstanding balances, including commitments, and <ul style="list-style-type: none"> ○ Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in the settlement; and ○ Details of any guarantee given or received. • Provisions for doubtful debts related to the amount of outstanding balances; and 	<p>Previous Section 3 – Incorporated into new Section 1 – Annual Process</p> <p>Previous Section 4 – Moved to definition section</p>
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<p>AASB 124 provides that Council must disclose the following financial information in its financial statements for each financial year period:</p> <p>5.1. Disclosure of any related party relationship - must disclose in the annual financial statements its relationship with any related parties or subsidiaries (where applicable), whether or not there have been transactions within the relevant reporting period.</p> <p>5.2. KMP Compensation Disclosures - must disclose in the annual financial statements KMP for each of the categories of compensation (as defined in the definitions of this Policy) in total.</p> <p>6. Related Party Transactions Disclosures</p> <p>Related Party Transactions are required to be disclosed, regardless of whether a price is charged. Such transactions may include:</p> <ul style="list-style-type: none"> • Purchase or sale of goods; • Purchase or sale of property and other assets; • Rendering or receiving services; • Leases; • Quotations and/or tenders; • Commitments; • Settlements of liabilities on behalf of Council or by Council on behalf of the related party; • Guarantees given or received • Loans and Settlements of liabilities • Expense recognised during the period in respect of bad debts • Provision for doubtful debts relating to outstanding balances • Grants and subsidy payments made to associated entities of Council • Non-monetary transactions between Council and associated entities of Council • Other goods and services provided by Council to associated entities of Council • Compensation made to key management personnel • Fees and charges charged to related parties • Infrastructure contributions and application fees from related parties • Purchase of materials and services from related parties • Employee expenses for close family members of key management personnel <p>Council must disclose all material and significant Related Party Transactions in its annual financial statements and include the following detail:</p> <p>6.1. The nature of the related party relationship; and</p> <p>6.2. Relevant information about the transactions including:</p> <p style="padding-left: 20px;">6.2.1. The amount of the transaction;</p> <p style="padding-left: 20px;">6.2.2. The amount of outstanding balances, including commitments, and</p> <ul style="list-style-type: none"> • Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in the settlement; and • Details of any guarantee given or received. <p style="padding-left: 20px;">6.2.3. Provision for doubtful debts related to the amount of outstanding balances; and</p> <p style="padding-left: 20px;">6.2.4. The expense recognised during the period in respect of bad or doubtful debts due from related parties.</p> <p>The following matters must be considered in determining the materiality and significance of any related party transactions:</p> <ul style="list-style-type: none"> • Significance of transaction in terms of size; 	<ul style="list-style-type: none"> • The expense recognised during the period in respect of bad or doubtful debts due from related parties. <p>The following matters will be considered in determining the materiality and significance of any related party transactions:</p> <ul style="list-style-type: none"> • Significance of transaction in terms of size; • Whether the transaction was carried out on non-market terms; • Whether the transaction is outside normal day-to-day business operations, such as the purchase and sale of assets; • Whether the transaction is disclosed to regulatory or supervisory authorities; • Whether the transaction has been reported to the Financial Accountant or Chief Financial Officer; and • Whether the transaction was subject to Council approval. <p>Regard will also be given for transactions that are collectively, but not individually significant.</p> <p>All transactions involving Related Parties will be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions.</p> <p>Disclosures that Related Party Transactions were made on terms equivalent to those that prevail in arm’s length transactions must be substantiated.</p> <p>3. Ordinary Citizen Transaction (OCT)</p> <p>Transactions with related parties of Council which are of a nature that any ordinary citizen would undertake will not be captured and reported. These transactions are not material transactions because of their nature. However, if the OCT occurs on terms and conditions that are different to those offered to the general public the transaction may become material and subsequently disclosed.</p> <p>4. Records</p> <p>Information required for disclosure purposes for each existing or potential related party transaction (including ordinary citizen transactions assessed as being material in nature) during a financial year will be captured. This will include KMP Notification and Declaration forms and any transactions extracted or collected, whether they are assessed as significant or material or not, will be retained for audit purposes.</p>	<p>Previous Section 5 – Incorporated into the introduction of the Policy Details section.</p> <p>Previous Section 6 – Refined list and moved to new Section 2.</p> <p>New Section 4 – New section added to recognise record keeping requirements to evidence the process.</p>
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<ul style="list-style-type: none"> • Whether the transaction was carried out on non-market terms; • Whether the transaction is outside normal day-to-day business operations, such as the purchase and sale of assets; • Whether the transaction is disclosed to regulatory or supervisory authorities; • Whether the transaction has been reported to senior management; and • Whether the transaction was subject to Council approval. <p>Regard must also be given for transactions that are collectively, but not individually significant.</p> <p>Disclosures that Related Party Transactions were made on terms equivalent to those that prevail in arm's length transactions can only be made if such terms can be substantiated.</p> <p>All transactions involving Related Parties will be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions.</p> <p>7. Ordinary Citizen Transaction (OCT)</p> <p>Transactions with related parties of Council which are of a nature that any ordinary citizen would undertake will not be captured and reported. These transactions are not material transactions because of their nature. However, if the OCT occurs on terms and conditions that are different to those offered to the general public the transaction may become material and subsequently disclosed.</p> <p>Ordinary Citizen Transactions shall include:</p> <ul style="list-style-type: none"> • Use of Council facilities, equipment and services in accordance with Council's fees, charges and policies; • Payment of rates and charges; • Attendance at Council functions and activities that are open to the public; • Payment of fines and other penalties on normal terms and conditions; and • Related party transactions occurring during the course of delivering Council's public service objectives and which occur on no different terms to that of the general public. <p>Amendments to transactions classified as Ordinary Citizen Transactions may be identified from time to time and this policy will be amended accordingly.</p> <p>8. Review of Related Party Transactions</p> <p>A review of all Related Party Transactions will be completed every 12 months.</p>		<p>Previous Section 7 – Refined and moved to new section 3</p> <p>Previous Section 8 – Incorporated in new section 1</p>
<p>KEY TERM DEFINITIONS</p> <p>AASB 124 means the Australian Accounting Standards Board, Related Party Disclosures Standard.</p> <p>Asset - A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.</p> <p>Close members of the family of a person - are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Council and include:</p> <p>(a) that person's children and spouse or domestic partner;</p> <p>(b) children of that person's spouse or domestic partner; and</p> <p>(c) dependants of that person or that person's spouse or domestic partner.</p> <p>Entity can include a body corporate, a partnership or a trust, incorporated, or unincorporated group or body.</p> <p>Incorporated association means an association incorporated under the <i>Associations Incorporation Act 1957</i>.</p> <p>Key management personnel - as defined in Section 1 of this Policy.</p> <p>KMP Compensation means all forms of consideration paid, payable, or provided in exchange for services provided, and may include:</p>	<p>KEY TERM DEFINITIONS</p> <p>AASB 124 means the Australian Accounting Standards Board, Related Party Disclosures Standard.</p> <p>Asset - A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.</p> <p>Close members of the family of a person - are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Council and include:</p> <p>(a) that person's children and spouse or domestic partner;</p> <p>(b) children of that person's spouse or domestic partner; and</p> <p>(c) dependants of that person or that person's spouse or domestic partner.</p> <p>Control – a person or entity is deemed to have control if they have power over the entity; exposure or rights to variable returns from involvement with the entity; and the ability to use power over the entity to affect the amount of returns received, as determined in accordance with AASB 10.</p>	<p>Expanded definitions to include:</p> <p>Control</p> <p>Joint Control</p> <p>Key Management Personnel</p> <p>Material</p> <p>Ordinary Citizen Transaction</p> <p>Related Party</p>

- Short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free and subsidised goods or services) for current employees;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit sharing, bonuses and deferred compensation;
- Termination benefits; and
- Share-based payment.

Material (materiality) means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements. For the purpose of this policy, it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.

Ordinary Citizen Transaction means a transaction that an ordinary citizen of the community would undertake in the ordinary course of business with Council.

Possible (Possibly) Close members of the family of a person are those family members who could be expected to influence, or be influenced by, that person in their dealings with the Council and include:

- that person's brothers' and sisters';
- aunts', uncles', and cousins' of that person's spouse or domestic partner;
- dependants of those persons' or that person's spouse or domestic partner as stated in (b); and
- that person's or that person's spouse or domestic partners', parents' and grandparents'.

Record means any record of information however recorded and includes- anything on which there is writing, a map, plan, diagram or graph, a drawing, pictorial or graphic work, photograph; or anything from which images, sounds or writings can be reproduced.

Related Party – as defined in Section 2 of this Policy.

Related Party Transaction is a transfer of resources, services or obligations between a Council and a related party, regardless of whether a price is charged.

Significant (significance) means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/ taxpayer relationship.

Joint Control is the contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Entity can include a body corporate, a partnership or a trust, incorporated association, or unincorporated group or body.

Incorporated association means an association incorporated under the *Associations Incorporation Act 2015 (WA)*.

KMP Compensation means all forms of consideration paid, payable, or provided in exchange for services provided, and includes:

- Short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free and subsidised goods or services) for current employees;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit sharing, bonuses and deferred compensation;
- Termination benefits; and
- Share-based payment.

Material (materiality) means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements.

Management will apply professional judgement in consultation with Council's external auditors to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Ordinary Citizen Transaction means a transaction that an ordinary citizen would undertake with Council, which is undertaken on arm's length terms and in the ordinary course of carrying out Council's functions and activities. Examples of Ordinary Citizen Transactions are:

- Use of Council facilities, equipment and services in accordance with Council's fees, charges and policies;
- Payment of rates and charges;
- Attendance at Council functions and activities that are open to the public;
- Payment of fines and other penalties on normal terms and conditions; and
- Related party transactions occurring during the course of delivering Council's public service objectives and which occur on no different terms to that of the general public.

Possible (Possibly) Close members of the family of a person are those family members who could be expected to influence, or be influenced by, that person in their dealings with the Council and include:

- that person's brothers' and sisters';
- aunts', uncles', and cousins' of that person's spouse or domestic partner;
- dependants of those persons' or that person's spouse or domestic partner as stated in (b); and

	<p>(d) that person's or that person's spouse or domestic partners', parents' and grandparents'.</p> <p>Significant (significance) means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/ taxpayer relationship.</p>																																	
<p>ROLES AND RESPONSIBILITIES</p> <p>The Chief Financial Officer is responsible for the implementation of this policy.</p>	<p>ROLES AND RESPONSIBILITIES</p> <p>All Councillors, CEO and Directors are responsible for ensuring that this policy is understood and complied with.</p> <p>Key Management Personnel are responsible for identifying their related party relationships and notifying any related party transactions.</p> <p>The Chief Financial Officer is responsible for the implementation of this policy, including maintaining related party information and for preparing disclosure requirements in order to comply with AASB 124.</p>	<p>Addition of: Councillors, CEO and Directors – responsible for ensuring the policy is understood and complied with. Key Management Personnel responsible for identifying their related party relationships and transactions. Maintaining related party information and preparing disclosure requirements.</p>																																
<p>WORKPLACE INFORMATION</p> <p>Local Government Act 1995 AASB 124 Related Party Disclosures AASB 10 Consolidated Financial Statement AASB 11 Joint Arrangements AASB 128 Investments in Associates and Joint Ventures Council Policy 4.2 Code of Conduct for Elected Members and Committee Members</p>	<p>WORKPLACE INFORMATION</p> <p>Local Government Act 1995 Local Government (Financial Management) Regulations 1996 AASB 10 Consolidated Financial Statements AASB 11 Joint Arrangements AASB 124 Related Party Disclosures AASB 128 Investments in Associates and Joint Ventures Council Policy 4.2 Code of Conduct for Elected Members and Committee Members</p>	<p>Added Local Government (Financial Management) Regulations 1996 which requires local governments to comply with Australian Accounting Standards.</p>																																
<p>POLICY ADMINISTRATION</p> <table border="1" data-bbox="97 1241 1433 1455"> <thead> <tr> <th>Directorate</th> <th>Officer</th> <th>Review Cycle</th> <th>Next Due</th> </tr> </thead> <tbody> <tr> <td>Corporate and Commercial Services</td> <td>Chief Financial Officer</td> <td>Biennial</td> <td>2021</td> </tr> <tr> <th>Version</th> <th>Decision Reference</th> <th colspan="2">Synopsis</th> </tr> <tr> <td>2.</td> <td></td> <td colspan="2">Scheduled Policy Review</td> </tr> </tbody> </table>	Directorate	Officer	Review Cycle	Next Due	Corporate and Commercial Services	Chief Financial Officer	Biennial	2021	Version	Decision Reference	Synopsis		2.		Scheduled Policy Review		<p>POLICY ADMINISTRATION</p> <table border="1" data-bbox="1531 1241 2867 1455"> <thead> <tr> <th>Directorate</th> <th>Officer</th> <th>Review Cycle</th> <th>Next Due</th> </tr> </thead> <tbody> <tr> <td>Corporate and Commercial Services</td> <td>Chief Financial Officer</td> <td>Biennial</td> <td>2023</td> </tr> <tr> <th>Version</th> <th>Decision Reference</th> <th colspan="2">Synopsis</th> </tr> <tr> <td>3.</td> <td>CCS XX</td> <td colspan="2">Policy Review</td> </tr> </tbody> </table> <p>Updated all formatting in line with City Style Guide</p>		Directorate	Officer	Review Cycle	Next Due	Corporate and Commercial Services	Chief Financial Officer	Biennial	2023	Version	Decision Reference	Synopsis		3.	CCS XX	Policy Review	
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