



JOE GQABI

DISTRICT MUNICIPALITY

**OVERSIGHT
ASSESSMENT
REPORT**

**2018/19
Financial Year**

April 2020

1. INTRODUCTION

This report is prepared in terms of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) - Circular No. 11. The circular was developed by the National Treasury to provide guidance on the preparation of the annual report. It aims to encourage continuous improvement in the standard of reporting by municipalities and to promote accountability to stakeholders. It also aims to consolidate reporting requirements by incorporating a range of information required by various stakeholders into the annual report reducing duplication and improving communication.

2. THE ASSESSMENT TEMPLATE

The assessment template below covers various issues such as financial matters, Auditor General's Report, audit action plan, performance against measurable performance objectives, financial allocations, outstanding debtors and creditors, information technology and systems purchases and the effectiveness of these systems as well as the three year capital plan.

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
The annual financial statements (AFS) for the municipality and, if applicable, consolidated statements (with all entities) as submitted to the Auditor-General	Where the municipality has sole or effective control of a municipal entity, consolidated financial statements are required. The AFS are to be in the form as required by the applicable accounting standards.	Yes. See attached Final Draft Consolidated AFS	None
	MFMA Circular 18 with annexures, 23 June 2005, provides guidelines on the new accounting standards for municipalities.	Yes. See audit report	None
	Have the required standards been met – refer to audit report and report of audit committee for views on this?	Yes. See audit report	None
The Auditor-General's reports on the financial statements of the municipality and the entities	Is the audit report included in the annual report as tabled?	Yes.	None
	If not, when will the audit report be tabled?	N/A	None
	What are causes of the delays?	Delays experienced were due to Auditor General's delays in finalising the audit report for the 2018/19 financial year. Please see appendix A of the Annual Report	None
	What actions are being taken to expedite the report?	Engagements are ongoing with the Office of the AG	None
Any explanations that may be necessary to clarify issues in connection with the financial statements	The accounting standards require that notes accompany the Annual Report.	Yes. Notes are included in the Annual Report	None
	Statements to provide explanations of issues and matters reported. Refer also points below on information in notes to AFS.	Same as above	None
	Taking into consideration the audit report and the audit committee comments, is sufficient explanation of financial issues contained in the notes to the statements?	Same as above	None
An assessment by the accounting officer on any arrears on municipal taxes and service charges, including municipal entities	Has an adequate assessment been included?	Same as above	None
	Is there sufficient explanation of the causes of the arrears and of actions to be taken to remedy the situation?	Yes. See page 49, page 84, of the AFS	None
	Is any other action required to be taken?	Yes. See page 85 point D. In the case of debtors whose accounts become in arrears, Council endeavours to collect such accounts by "levying of penalty charges", "demand for payment", "restriction of services" and, as a last resort,	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
		"handed over for collection", whichever procedure is applicable in terms of Council's Credit Control and Debt Collection Policy.	
Particulars of any corrective action taken or to be taken in response to issues raised in the audit reports	The conclusions of the annual audit may be either –		None
	an unqualified audit opinion with or without management issues, which means that the financial statements are acceptable;	The audit outcome is an unqualified audit with findings. Please see audit report.	None
	a qualified audit opinion setting out reasons for qualification, which means that certain issues need to be addressed before an unqualified opinion can be achieved; or	N/A	None
	The auditor general will disclaim the statements and not offer an opinion. In this case there may be serious financial issues to be addressed.	N/A	None
	The objective of the municipality should be to achieve an unqualified audit opinion.	Achieved. An unqualified audit opinion was attained.	None
	Taking into account the audit report, audit opinion and the views of the audit committee, council should consider:		
	To what extent does the report indicate serious or minor financial issues?	Minor issues were identified and these are captured in the report of the Audit Committee and audit report	None
	To what extent are the same issues repeated from previous audits?	No material issues were reported as recurring.	None
	Is the action proposed considered to be adequate to effectively address the issues raised in the audit report?	Yes. Audit action Plan is attached in the Consolidated Annual Report	None
	Has a schedule of action to be taken been included in the annual report, with appropriate due dates?	Same as above	None
Note that actions taken on audit issues are to be reported to the provincial legislature, the MECs for local government and finance to report on any omissions by municipalities in addressing issues. Council should confirm that the audit report has been forwarded to the MECs.	The draft annual report was forwarded to the Provincial Treasury and COGTA-EC. Upon approval of the final report it will be provided to the provincial legislature, MECs for local government and Treasuries.	None	

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
An assessment by the municipality's accounting officer of the municipality's performance against measurable performance objectives for revenue collection from each revenue source and for each vote in the approved budget	The budget of the municipality must contain measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the IDP (MFMA s17 (3) (b)). The accounting officer must include these objectives in the annual report and report on performance accordingly.	The budget refers to the KPA areas as reflected in the IDP (Service Delivery, Local Economic Development, Institutional Development and Transformation, financial viability and Good Governance and public participation). The Annual Performance Report is included in the Consolidated Annual Report.	None
	Has the performance met the expectations of council and the community?	Yes. In cases of variances corrective actions are detailed an these were dealt with by the Audit Committee and MPAC	None
	Have the objectives been met?	Yes. In cases of variances corrective actions are detailed an these were dealt with by the Audit Committee and MPAC	None
	What explanations have been provided for any non-achievement?	Yes. In cases of variances corrective actions are detailed an these were dealt with by the Audit Committee and MPAC	None
	What was the impact on the service delivery and expenditure Objectives in the budget?	No delays were experienced on service delivery that were due to variances on performance objectives.	None
	Council should comment and draw conclusions on performance and explanations provided.	The Council considered the comments and explanation through the quarterly SDBIP performance reports and they were satisfactory	None
An assessment by the municipal entity's accounting officer of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or other agreement between the entity and the municipality	Agreements between the municipality and its entities for service delivery are to include measurable performance objectives. This will include measures of services delivered to the community, financial targets, expenditure targets etc. The entity's annual report must include an assessment by the accounting officer, of performance against these objectives. In order to show the linkage between the entity and the municipality, the report of the municipality should also include the performance of entities.		None
	Has the performance met the expectations of council and the community?	Yes. The report of JoGEDA provides explanations and comments for variances and corrective actions are provided.	None
	Have the performance objectives been met?	Same as above. See JoGEDAs annual performance report	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	What explanations have been provided for any non-achievement?	Same as above. See JoGEDAs annual performance report	None
	What was the impact on the service delivery and expenditure objectives in the budget?	No delays were experienced on service delivery that were due to variances on performance objectives.	None
	Council should comment and draw conclusions on performance and explanations provided.	The Council considered the comments and explanation through the quarterly SDBIP performance reports of JoGEDA and they were satisfactory. These were also presented to the Audit Committee, JoGEDA Board and Council in the year under review.	None
Any information as determined by the municipality, the entity or its parent municipality	Review any other information that has been included in regard to the AFS.	The AFS incorporates all information reported.	None
Recommendations of the audit committee in relation to the AFS and audit reports of the municipality and its entities	Have the recommendations of the audit committee in regard to the AFS been adequately addressed by the municipality and/or the entity?	Yes. Some internal control issues remained. Please see audit report.	None
	What actions need to be taken in terms of these recommendations?	Continuous improvement through development and implementation	None
	Conclusions on these recommendations and the actions required should be incorporated in the oversight report.	All Financial Information is not available as the Auditor General has not finalised the audit for the 2018/19 financial year. Please see appendix A of the Annual Report.	None
Allocations received and made	Considerations		
Same as above Allocations received by <u>and</u> made to the	The report should disclose:		

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
municipality	Details of allocations received from another organ of state in the national or provincial sphere.	Yes. See Consolidated Annual Report page 97.	None
	Details of allocations received from a municipal, entity or another municipality.	None.	None
	Details of allocations made to any other organ of state, another municipality or a municipal entity.	Yes. See Consolidated Annual Report page 79 on JoGEDA Transfers.	None
	Any other allocation made to the municipality under Section 214(1) (c) of the Constitution.	None.	None
	Have these allocations been received and made?	None	None
	Does the audit report confirm the correctness of the allocations received in terms of DORA and provincial budgets?	Yes	None
	Does the audit report or the audit committee recommend any action?		
	Council should comment and draw conclusions on information and explanations provided.	The information provided is satisfactory	None
Allocations received by and made to the municipal entity	The report should disclose:		None
	Details of allocations received from any municipality or other organ of state.	Yes	None
	Details of any allocations made to a municipality or other organ of state.	None	None
	Other information as may be prescribed.	Please see AFS	None
	Have these allocations been received and made?	None	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	Does the audit report confirm the correctness of the allocations received in terms of DORA and provincial budgets?	Yes	None
	Does the audit report or the audit committee recommend any action?	None	None
	Council should comment and draw conclusions on information and explanations provided.	The reported information is satisfactory.	None
Information in relation to the use of allocations received	Section 123 of the MFMA and MFMA guidance Circular 11, require that the municipality provide information per allocation received per vote and include:		
	The current year and details of spending on all previous conditional grants, for the previous two financial years. Information is to be provided per vote. (For example, municipalities must report on all transfers received from provincial housing departments for housing subsidy grants for three financial years, and indicate how such funds were spent, and for what projects.	Yes. See page 97 of the Consolidated AFS.	None
	Information stating whether the municipality has complied with the conditions of the grants, allocations in terms of section 214(1) (c) of the Constitution and allocations received from other than another organ of state. Where there is non-compliance, details of the reasons for non-compliance are to be provided.	Yes. See audit report.	None
	Information on whether allocations under the DORA were delayed or withheld and the reasons advanced for this.	No. Not applicable.	None
	This information is required on all allocations excluding the municipality's portion of the equitable share and where prescribed otherwise by the nature of the allocation.	None.	None
	The Auditor-General will ensure that the audit process includes a proper assessment (and reconciliation) on all national grants received by a municipality. Council should consider this aspect of the audit report and comments by the audit committee on the use of allocations received.	No non-compliance issue was raised	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	Council should be satisfied that –		
	the information has been properly disclosed;	Yes. All information was properly disclosed	None
	conditions of allocations have been met; and	Yes. Grant conditions were met.	None
	that any explanations provided are acceptable.	Yes. All explanation were satisfactory	None
	The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.	Same as above	None
Information in relation to outstanding debtors and creditors of the municipality and entities	Municipalities and entities are reminded of the requirement to include in their annual financial statements, amounts owed to them and persistently delayed beyond 30 days, by national or provincial departments and public entities.	Yes. This information is disclosed.	None
	It is also a requirement to report on whether the municipality or entity has met its statutory commitments, including the payment of taxes, audit fees, and contributions for pension and medical aid funds.	Same as above	None
	Council should be satisfied that –		
	the information has been properly disclosed;	Yes. All information was properly disclosed	None
	conditions of allocations have been met; and	Yes. Allocation conditions were met	None
	also that any explanations provided are acceptable.	Yes. Explanations are acceptable	None
	The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.	Please see Audit report. No issue was raised.	None
Disclosures in notes to AFS	Considerations relating to section 124		
Information relating to benefits paid by municipality and entity	Information on the following items is to be included in the notes to the annual report and AFS:	Yes. Please see page 5, 10, 21 of AFS and note 1.13	

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
to councillors, directors and officials	salaries, allowances and benefits of political office bearers, councillors and boards of directors, whether financial or in kind;	Same as above	None
	any arrears owed by individual councillors to the municipality or entity for rates and services, which at any time were outstanding for more than 90 days, including the names of councillors;	Yes. Please see note 47.06	None
	salaries allowances and benefits of the municipal manager, CEO of a municipal entity, CFO and every senior manager;	Yes. Please see note 26	None
	contributions for pensions and medical aid;	Yes. Please see note 26	None
	travel, motor car, accommodation, subsistence and other allowances;	Yes. Please see note 26	None
	housing benefits and allowances;	Yes. Please see note 26	None
	overtime payments;	None. Please see note 26	None
	loans and advances, and;	None. Yes. Please see note 26	None
	any other type of benefit or allowance related to staff.		
	Council should be satisfied that –		
	the information has been properly disclosed;	Yes. All the information has been properly disclosed	None
	conditions of allocations have been met; and	Same as above	None
	that any explanations provided are acceptable.	Same as above	None
	The comments of the Auditor-General and the views of the audit committee should be used to determine the accuracy and appropriateness of this information.		None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
Municipal Performance	Considerations		
The annual performance reports of the municipality and entities	Section 46, MSA requires municipalities to submit a performance report reflecting the performance of the municipality and each service provider, a comparison of the performance with targets set for the previous year and measures taken to improve performance. The report must form part of the annual report. Questions that may be considered are –		
	Has the performance report been included in the annual report?	Yes. The Annual performance report is included in the Consolidated Annual Report	None
	Have all the performance targets set in the budgets, SDBIP, service agreements etc, been included in the report?	Same as above	None
	Does the performance evaluation in the annual report compare actual performance with targets expressed in the budgets and SDBIP approved for the financial year?	Yes. Please see Audit Report	None
	In terms of key functions or services, how has each performed? E.g. Have backlogs for water, sanitation and electricity been reduced? What are the refuse collection volumes, library usage statistics etc?	All performance information on the set targets including all 5 KPAs are included in the Consolidated Annual Report.	None
	To what extent has performance achieved targets set by council?	The reported performance is satisfactory and in cases of non attainment of targets variances and corrective actions are provided	None
	Is the council satisfied with the performance levels achieved?	The reported performance is satisfactory and in cases of non attainment of targets variances and corrective actions are provided	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	Is the community satisfied with performance? Has a customer satisfaction survey been undertaken and, if so, how do the results align with the annual report contents? What were the outcomes of public consultation and public hearings?	The reported performance is satisfactory and in cases of non attainment of targets variances and corrective actions are provided	None
	What actions have been taken and planned to improve performance?	In cases of non attainment of targets variances and corrective actions are provided	None
	Is the council satisfied with actions to improve performance?	The reported performance is satisfactory and in cases of non attainment of targets variances and corrective actions are provided	None
	Did the targets set in the budgets, SDBIP agree with the targets set in the performance contracts of the municipal manager and each senior manager?	Yes. No issues were identified by the Audit Committee and Audit Report	None
	Does the report evaluate the efficiency of mechanisms applied to deliver the performance outcomes?	Yes. In cases of non attainment of targets variances and corrective actions are provided	None
	Taking into account the audit report and opinion and the views of the audit committee, is performance considered to be efficient and effective?	Same The performance of the municipality and its entity is effective and efficient.	None
	To what extent have actions planned for the previous year been carried over to the financial year reported upon?	The report shows targets that were set for the current year. Unattained relevant targets were included in the current year SDBIP.	None
	Have any actions planned in the reported year been carried over to the current or future years? If so are any explanations been provided by the municipal manager and are these satisfactory?	Yes. Implementation of capital projects is carried out over the MTEF and such is explained in the projects section of the Consolidated Annual Report.	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	Council should comment and draw conclusions on information and explanations provided.	The information presented is satisfactory	
Audit reports on performance	Section 45, MSA requires that the Auditor-General must audit the results of performance measurements, as part of the internal auditing processes and annually.	Yes. The Annual Performance Report of the District and JoGEDA are included in the Consolidated Annual Report	None
	Have the recommendations of internal audit been acted on during the financial year?	Yes quarterly SDBIP reports were presented to the Internal Audit Unit and Audit Committee and recommendations were implemented.	None
	Have recommendations by internal audit and/or the auditor-general been included in action plans to improve performance in the following year?	Yes. The Audit Action Plan was developed and issues relevant issued incorporated in the SDBIP and performance contracts	None
Performance of municipal entities and municipal service providers	The annual report of the municipality should provide an assessment of the performance of the municipal entities and all contracted service providers. This is in addition to the separate annual reports of the entities.	Yes. A schedule with performance of service providers is included in the Consolidated Annual Report	None
	The report should evaluate the effectiveness of these services and whether alternative mechanisms should be considered.	Comments on effectiveness are included in the report dealing with performance of service providers	None
	Is the council satisfied with the evaluation and conclusions of the municipality?	Yes. The Council is satisfied with the evaluation and conclusions from the reports	None
	What other actions are considered necessary to be taken by the accounting officers?	Not applicable.	None
For municipal entities – an assessment of the entity's performance against any measurable performance objectives set in terms of the service delivery agreement or	This is the separate report of the municipal entity and should contain details of service delivery agreements with the municipality and the performance measures therein.		
	Council should consider similar issues to that outlined above for municipal performance to determine a view on the performance of municipal entities.	Yes. The performance of JoGEDA, the municipal entity of the JGDM, is satisfactory.	

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
other agreement between the entity and municipality	To what extent were the objectives and performance measures of the entity aligned to the overall strategic objectives of the municipality and its IDP?	The objectives and performance measures of the District are aligned to those of JOGEDA. No issue was identified throughout the audit process	None
	Is the report of the municipal entity consistent with the conclusions on performance evaluation by the municipality?	Yes. The reports are consistent	None
	What specific actions should be taken by the entity and the municipality to improve performance?	The audit action plan has been developed and it is being implemented.	None
General information	The following general information is required to be disclosed in the annual report.		None
Relevant information on municipal entities	The municipality should disclose all information relating to the municipal entities under the sole or effective control of the municipality. Information to be disclosed includes names and types of entities, members of the board, addresses and contact details for entities, the purpose of the entity, the functions and services provided, the type and term of service level agreements with the entities.	Same as above	None
The use of any donor funding support	What donor funding has the municipality received?	The Municipal entity did not receive any in-kind donations during the year. Refer to note 18 for public contributions and donations received during the year	None
	Have the purposes and the management agreements for the funding been properly agreed upon?	Not applicable	None
	Have the funds been used in accordance with agreements?	Not applicable	None
	Have the objectives been achieved?	Not applicable	None
	Has the use of funds been effective in improving services to the community?	Not applicable	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	What actions need to be taken to improve utilisation of the funds?	Not applicable	None
Agreements, contracts and projects under Private-Public-Partnerships	Information similar to the details of municipal entities should be provided. Council should ensure that all details have been supplied.		
Service delivery performance on key services provided	This may be a high level summary, in addition to detailed information on performance, which sets out overall performance under the strategic objectives of the municipality.	Please see details in the Annual Performance reports of the District and JoGEDA, which are included in this report.	None
	Overall results on the strategic functions and services should be summarised.	Please see details in the Annual Performance reports of the District and JoGEDA	None
	This should cover all services whether provided by the municipality, entities or external mechanisms.	Please see details in the Annual Performance reports of the District and JoGEDA	None
	Council may draw conclusions on the overall performance of the municipality.	Council is satisfied with the reported performances	None
	This information may be found in an executive summary section of the annual report and or in statistical tables.	Please refer to the Executive summary in the Consolidated Annual Performance report.	None
Information on long-term contracts	Details of all long-term contracts including levels of liability to the municipality should be included. Council should ensure all information is correctly supplied.	This information is provided as an annexure in the Consolidated Annual Report	None
Information technology and systems purchases and the effectiveness of these systems in the delivery of services and for ensuring compliance with statutory obligations	Details of significant IT activities should be outlined indicating the effectiveness of the IT projects and the quality of IT services.	Please see details in the report	None
	Council should consider how effectively the IT services support and facilitate performance of the municipality and whether value for money has been obtained.	Yes Council is satisfied with IT services. Areas of improvement have been identified in the IT audit.	None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
	Details of any future IT proposals should be summarised.	Same as above	None
	Council should comment and draw conclusions on the information provided.	Council is satisfied with the reported information notwithstanding identified areas of improvement.	None
Three year capital plan for addressing infrastructure backlogs in terms of the Municipal Infrastructure Grant (MIG) framework	A summary of the long-term capital plans and how these address the backlogs of services in the municipality should be provided.	This is provided as an annexure in the Consolidated Annual Report	None
	This should include details of types and scale of backlogs, projected cost implications, strategies to address the backlogs and plans proposed and/or approved.	This is provided as an annexure in the Consolidated Annual Report	None
	The summary here should cross reference to the performance reports in the annual report and also will be highlighted in the coming budgets.	This is provided as an annexure in the Consolidated Annual Report	None
	Council should consider whether the plans appropriately address the backlogs and are consistent with the strategic policy directions of council and needs of the community.	Council is satisfied with the plans	None
Other considerations recommended			
Timing of reports	Was the report tabled in the time prescribed?	Yes, legislated deadlines were partially met. Delays were due to the AG not finalising the Audit Report which was only finalised towards the end of February 2020	None
	Has a schedule for consideration of the report been adopted?		None
Oversight committee or other mechanism	What mechanisms have been put in place to prepare the oversight report?	Municipal Public Accounts Committee was established towards end of 2011 and terms of reference adopted. The committee does function effectively.	None
	Has a schedule for its completion and tabling been adopted?		None

Information required to be included in annual reports	Council Considerations and Questions	Management Comments on Questions and Considerations	Comments of oversight committee
Financial Matters	Financial reporting matters to be considered		
Payment of performance bonuses to municipal officials	Refer to Section 57 MSA as amended. Bonuses based on performance may be awarded to a municipal manager or a manager directly accountable to the municipal manager after the end of the financial year and only after an evaluation of performance and approval of such evaluation by the municipal council. Preferably such evaluation should be considered along with the annual report. The basis upon which performance is evaluated for payment of bonuses should be reconciled with the municipal performance reported in the annual report.		None
	Have bonuses been paid based on achievements of agreed outputs and after consideration of the annual report by council?	No performance bonuses relating to the year under review have been paid as yet. The process will only start after the annual report is approved by council.	None
	If so has a proper evaluation of performance been undertaken?	Formal Evaluations are conducted annually as per legislation following adoption of the Consolidated Annual Report	None
	Was the evaluation approved by council?	N/A. However during the time of assessment evaluations are presented before Council for consideration and approval.	None
	Does the performance evaluation align and reconcile with the performance reported in the annual report? If not, what reasons have been given for non-reporting of the basis of evaluation in the annual report?	Yes. Evaluation is aligned with information reported in the IDP, Budget, Annual Report, AG's Report and Audit Committee Reports	None
	Are the payments justified in terms of performance reported in the annual report?	Yes. Evaluation is aligned with information reported in the Annual Report, AG's Report and Audit Committee Reports	None
	Conclusions and comments on the evaluation and payment of performance bonuses of council should be included in the oversight report.	Performance evaluations are conducted after the approval of the annual report by Council. Assessment panels are constituted as per the legislation and regulations. Assessment results are then presented before Council for adoption.	None