



**JOINT COUNCIL COMMITTEE
STATEMENT OF ACCOUNTS
FOR THE PERIOD ENDED 31 MARCH 2010**

Explanatory Foreword

Down Rural Area Partnership Joint Council Committee (Joint Council Committee hereafter) is contracted for the delivery of Axes 3 and 4 of Chapter 1 of title IV of the Council Regulation (EC) No 1698 /2005 of 20 September 2005 which are provided for in the Northern Ireland Rural Development Programme 2007 / 2013.

Joint Council Committee is a partnership of four District Councils namely Ards Borough Council, Down District Council, Banbridge District Council and North Down Borough Council who have agreed, pursuant to Terms of Agreement dated July 2009, to the creation of said committee. The Joint Council Committee has entered into a Service Level Agreement with Ards Borough Council known as the lead council to provide administrative services in accordance with the terms of that Service Level Agreement. The Joint Council Committee has entered into an Agreement with Down Rural Area Partnership Rural Development, an incorporated body which is a Local Action group appointed by the Joint Council Committee to implement the Local Development Strategy in accordance with Axes 3 and 4 of the Northern Ireland Rural Development Programme 2007-2013. An organisational reporting structure has been put in place to deal with the different levels.

The Northern Ireland Rural Development Programme 2007- 2013 "Operational Rules" set out the roles and responsibilities of the Joint Council Committee. Standing Orders were developed from existing Standing Orders in place within the Lead Council and adopted by the Joint Council Committee in October 2009. These set out how formal business of the Committee will be conducted including such matters as: Joint Council Committee membership and quorum, order of business, minutes, motions and amendments, rules of debate, voting, sub-committees, contracts and variation and revocation of standing orders. A range of policy documents have also been adopted by the Joint Council Committee, which provide clear instructions and enable informed decision making processes

Each of four councils involved namely Ards Borough Council, Down District Council, Banbridge District Council and North Down Borough Council shall be represented on the JCC by two members of its council. Nominations are sought from respective councils through council meetings.

"The Local Government (Northern Ireland) Order 2005, Article 3, defines a joint committee of two or more councils to be a local government body and provides that :-

the accounts of every local government body shall be:-

- (a) made up to the end of each financial year; and
- (b) audited in accordance with this Part by a local government auditor designated by the Department, after consultation with the Comptroller and Auditor General for Northern Ireland.

Article 24 of the Local Government (Northern Ireland) Order 2005 provides that the Department may issue regulations as to accounts and audit. In this regard the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 were made on 7 March 2006.

The Accounts Direction, issued by the Department of the Environment on 24 May 2010 under Regulation 4 of the Local Government (Accounts and Audit) Regulations 2006 requires the Joint

Committee to prepare accounts. This statement of accounts covers the period since 1 December 2007 to 31 March 2010 and has been prepared in compliance with the Direction”.

Certificate of the Chief Financial Officer

I certify that:-

- (a) the Statement of Accounts for the year ended 31 March 2010 on pages 15 to 20 has been prepared in the form directed by the Department of the Environment and under the accounting policies set out on page 18.
- (b) in my opinion the Statement of Accounts give a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year.

Signature.....



Chief Financial Officer

Date 1 June 2010

Joint Committee Approval of Statement of Accounts

These accounts were approved by resolution of the Joint Committee

on 26 May 2010

Signature.....



Chairman of Joint Committee

Date 15 June 2010

Statement of the Council's and Chief Financial Officer's responsibilities for the Statement of Accounts

The Joint Committee's Responsibilities

Under Section 54 of the Local Government Act (Northern Ireland) 1972 a council shall make safe and efficient arrangements for the receipt of money paid to it and the issue of money payable by it, and those arrangements shall be carried out under the supervision of such officer of the joint committee as the joint committee designates as its Chief Financial Officer. The Joint Committee has adopted a similar arrangement and the Chief Financial Officer for the Administrative Council undertakes equivalent duties for the Joint Committee.

Under Regulation 5 of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the Joint Committee is required by resolution to approve the accounts.

The Chief Financial Officer's Responsibilities

Under Regulation 4(1) of the Local Government (Accounts and Audit) Regulations (Northern Ireland) 2006 the chief financial officer is responsible for the preparation of the joint committee's statement of accounts in the form directed by the Department of the Environment.

The accounts must present fairly the income and expenditure for the financial year and the financial position as at the end of the financial year.

In preparing this statement of accounts, the chief financial officer is required to:-

- observe the Accounts Direction issued by the Department of the Environment including compliance with the Code of Practice on Local Authority Accounting in the United Kingdom (SORP – Statement of Recommended Practice) as amended and augmented from time to time, as appropriate;
- follow relevant accounting and disclosure requirements and apply suitable accounting policies on a consistent basis;
- make judgements and estimates that are reasonable and prudent; and
- disclose in the notes to the statement of accounts an analysis of the Financial Assistance to beneficiaries under Axis 3 and 4 of the 2007-2013 Northern Ireland Rural Development Programme as operated by the Joint Committee.

The Chief Financial Officer is also required to:-

- keep proper accounting records which are up-to-date; and
- take reasonable steps for the prevention and detection of fraud and other irregularities.

ANNUAL GOVERNANCE STATEMENT 2009/10

Scope of responsibility

Down Rural Area Partnership Joint Council Committee (Joint Council Committee hereafter), is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiency and effectively. The Joint Council Committee also has a duty under Local Government (Best Value) Act (Northern Ireland) 2002 to make arrangements for continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness

In discharging this overall responsibility the Joint Council Committee is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Joint Council Committee is required to prepare an Annual Governance Statement which is consistent with the principles of the CIPFA/SOLACE Framework Delivering Good Governance in Local Government. This statement explains how the Joint Council Committee meets the requirements of Regulations 2A of the Local Government Accounts and Audit (Amendment) Regulations (Northern Ireland 2006) in relation to the publication of a statement on internal control.

The Purpose of the Governance Framework

The governance framework comprises the systems and processes, and culture and values, by which the Joint Council Committee is directed and controlled and its activities through which it accounts to, engages with and leads the community for the purpose of delivering Axes 3 & 4 of the Northern Ireland Rural Development Programme 2007-2013. It enables the Joint Council Committee to monitor the achievement of its strategic objectives and to consider whether those objectives have led to the delivery of appropriate, cost-effective services.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the local government body's policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework has been in place at the Joint Council Committee for the period ended 31 March 2010 and up to the date of approval of the financial statement.

The Governance Framework

The key elements of the systems and processes that comprise the Joint Council Committee governance arrangements are described in the following paragraphs:

- **Arrangements for identifying and communicating the Joint Council Committee vision of its purpose and intended outcomes for citizens and service users**

The Joint Council Committee identifies and communicates its vision and intended outcomes for all stakeholders through a Local Rural Development Strategy 2008 - 2013. This was informed by meaningful consultation with those stakeholders, and the Joint Council Committee uses a number of communication means to present it including the Down Rural Ards Partnership website, news releases, public information evenings, promotional literature and directed mailshots.

- **Arrangements for reviewing the Joint Council Committee's vision and its implications for Joint Council Committee governance arrangements**

The Joint Council Committee operates within a 5 year Implementation Plan which is reviewed on an annual basis. Funding priorities for the forthcoming financial year are determined and the resources required to achieve these are agreed. The Joint Council Committee also has in place a sound budgetary reporting mechanism with detailed budgetary reports prepared and presented to members on a monthly basis. These are also reviewed at the monthly Programme management team meetings.

- **Arrangements for measuring the quality of services, for ensuring they are delivered in accordance with the Joint Council Committee objectives and for ensuring that they represent the best use of resources**

Reports are presented six weekly to the senior officers and elected members from member councils who sit on the Joint Committee. These include progress reports on expenditure; projects for approval; policies and procedures to be adopted; correspondence from Department of Agriculture & Rural Development; amendments to Letters of Offer; barriers to progress; updates on network and group meetings. Dependent on the nature of information presented the Joint Council Committee decides on the appropriate action to be taken.

- **Arrangements for defining and documenting the roles and responsibilities of the executive, non-executive, scrutiny and officer functions, with clear delegation arrangements and protocols for effective communication**

A formal contract between the Department of Agriculture & Rural Development and the Joint Council Committee is in place for *delivery* of Axes 3 & 4 of the Northern Ireland Rural Development Programme 2007-2013.

The Northern Ireland Rural Development Programme 2007- 2013 "Operational Rules" set out the roles and responsibilities of the Joint Council Committee. Standing Orders were developed from existing Standing Orders in place within the Lead Council and adopted by the Joint Council Committee in October 2009. These set out how formal business of the Committee will be conducted including such matters as: Joint Council Committee membership and quorum, order of business, minutes motions and amendments, rules of debate, voting, sub-committees, contracts and variation and revocation of standing orders. A range of policy documents have also been adopted by the Joint Council Committee, which provide clear instructions and enable informed decision making processes.

- **Arrangements for developing, communicating and embedding codes of conduct, defining the standards of behaviour for members and staff**

The individual elected members of the Joint Council Committee are bound by the codes of conduct from their own council. In addition the members are bound by Standing Orders in relation to the regulation of business at the formal Joint Council Committee meetings.

A range of policy documents also exist across the Joint Council Committee, which provide clear instructions and enable appropriate decision making processes.

- **Arrangements for reviewing and updating standing orders, standing financial instructions, a scheme of delegation and supporting procedure notes/manuals, which clearly define how decisions are taken and the processes and controls required to manage risks**

The financial system adopted by the Joint Council Committee and all other policies and procedures outlining the operating and decision making process, including Standing Orders, are updated as and when required. Proposed changes require the necessary quorum to be present.

- **Arrangements for undertaking the core functions of an Audit Committee, as identified in CIPFA's Audit Committees – Practical Guidance for Local Authorities**

A Monitoring Group oversees the activities of the entire Northern Ireland Rural Development Programme 2007-2013 which includes the activities of the Joint Council Committee. There is also a review panel in place for the Joint Council Committee comprised of three members - two of these from Down Rural Area Partnership Local Action Group and one member from another NI Local Action Group.

Lead Council activities are subject to review by both internal and external auditors and the Lead Council has in place a Risk Management & Audit Committee which meets at least three times a year - the Local Government Auditor being invited to all meetings. In line with Best Practice recommendations an Independent Member also sits on this Risk Management & Audit Committee.

In light of the above it is not considered productive for the Joint Council Committee to have its own separate Audit Committee - but rather it is determined that the inclusion of "Audit & Risk Management" as a standing item on all Joint Council Committee meeting agendas will be more effective and serve a better purpose.

- **Arrangements for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful**

The Contract between the Department of Agriculture & Rural Development and Joint Council Committee sets out the Chief Financial Officer as the designated officer responsible for the proper administration of the Joint Council Committee's financial affairs.

The Joint Council Committee has a Register of Interests in place which all Joint Council Committee members complete and which is reviewed on an annual basis. All members sitting on the Joint Council Committee also complete a Declaration of "Conflict of Interest" which is reviewed on a regular basis and the need to declare a Conflict of Interest is a standing agenda item for all Joint Council Committee meetings.

Expenditure activities of the Joint Council Committee are subject to external audit by the Department of Agriculture & Rural Development.

Access to legal advice is received from the Lead Council solicitors as and when required.

- **Arrangements for whistle-blowing and for receiving and investigating complaints from the public**

There is a mechanism within the application process that affords applicants the opportunity to meet with senior officers to discuss their application. This is outlined in the notification letter sent to applicants when their application has been unsuccessful, outlining the opportunity for a debriefing session which is afforded to any applicant deemed ineligible for grant aid. The notification to unsuccessful applicants also outlines the right to request a formal review and provides a copy of the review procedures. This mechanism is part of the Review Panel procedures within Northern Ireland Rural Development Programme 2007-2013 "Operating Rules", as adopted by Joint Council Committee in November 2009.

- **Arrangements for identifying the development needs of Members and senior officers in relation to their strategic roles, supported by appropriate training**

In terms of the needs of elected members on the Joint Council Committee and senior officers from the Joint Council Committee, regular six weekly meetings are held to ensure that they are kept up to date with issues as they emerge.

Joint Council Committee members are given the opportunity to attend relevant training events on a needs basis and the Lead Council Down Rural Ards Partnership staff attend programme specific training, such as fraud and claims training, on an ongoing basis.

- **Arrangements for establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation**

Joint Council Committee regularly communicates with key stakeholders, including the member councils, Rural Development Council, Rural Support Networks, Department of Agriculture & Rural Development, rural groups and social partners. This is achieved in a variety of ways for example, through the Down Rural Ards Partnership website which is kept up to date with relevant information and news. Communication channels also include presentations, events, seminars, public information sessions, signage, press releases and advertisements.

On a six monthly basis the Joint Council Committee reports to the Department of Agriculture & Rural Development detailing publicity undertaken for each six month reporting period and activities planned for the subsequent reporting period.

The Down Rural Ards Partnership has a corporate identity manifested in its Official Logo. This is used to brand communications and information products where appropriate, and helps stakeholders to recognise the objectives of the Partnership and therefore those of the Joint Council Committee.

Review of Effectiveness

The Joint Council Committee has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness is informed by the work of the executive managers from the Lead Council who have responsibility for the development and maintenance of the governance environment and also by comments made by the external auditors.

The process that has been applied in maintaining and reviewing the effectiveness of the governance framework, including the system of internal control, includes the role of:

of policies and corporate documents including -

- Standing Orders
- Financial System comprising financial, purchasing, payment and authorisation policies
- Assessment Panel Policy
- Review Policy
- Equality Statement

Senior Officers, who have attended Joint Council Committee meetings in an advisory capacity and:

- Provided their own distinct expertise to facilitate Programme delivery
- Considered new policies and procedures
- Collectively been involved in and overseen, the enhancement of governance arrangements

Other Assurance and review mechanisms, including -

- External Audit by the Department of Agriculture & Rural Development who carried out a monitoring inspection of:-
 - (i) policies and procedures including financial systems, publicity, assessment & approval of projects
 - (ii) procurement
 - (iii) payments procedures
 - (iv) board / panel membership including training, corporate governance, conflict of interest / register of interest

The Joint Council Committee has been advised on the implications highlighted in the review of the effectiveness of the governance framework by the Lead Council and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Significant Governance Issues

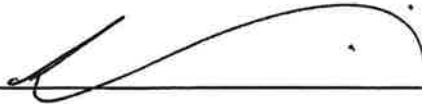
As part of the consideration of governance arrangements, the Joint Council Committee is required to outline the actions taken, or proposed, to deal with significant governance issues.

The review of effectiveness highlighted the need for:

- Implementing processes for risk management including the development of a risk register
- Introduction of year end Assurance Reporting
- Inclusion of "Audit & Risk Management" as a standing item on Joint Council Committee meeting agendas.
- Establishment of anti-fraud & corruption arrangements including a fraud / corruption protocol

We propose over the coming year to take steps to address the above matters to further enhance our governance arrangements and ensure continuing compliance. We are satisfied that these steps will address the need for improvements that were identified in our review of effectiveness and will monitor their implementation and operation as part of our next annual review.

Signed




Chief Financial Officer of the Lead Council

Date

1 June 2010

Signed



Chair of the Joint Council Committee

Date

3 June 2010

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF DOWN RURAL AREA PARTNERSHIP JOINT COUNCIL COMMITTEE

I have audited the statement of accounts Down Rural Area Partnership Joint Council Committee for the year ended 31 March 2010 under the Local Government (Northern Ireland) Order 2005. The statement of accounts comprises the Income and Expenditure Account, Statement of Movement on the General Reserves Balance and Balance Sheet.

This report is made solely to the Members of Down Rural Area Partnership Joint Council Committee in accordance with the Local Government (Northern Ireland) Order 2005 and for no other purpose, as specified in the Local Government Code of Audit Practice issued by the Chief Local Government Auditor.

Respective responsibilities of the Chief Financial Officer and the independent auditor

As explained more fully in the Statement of the Council's and Chief Financial Officer's Responsibilities, the Chief Financial Officer is responsible for the preparation of the statement of accounts and for being satisfied that it gives a true and fair view of the income and expenditure and cash flows for the financial year and the financial position as at the end of the financial year. My responsibility is to audit the statement of accounts in accordance with applicable law, the Local Government Code of Audit Practice issued by the Chief Local Government Auditor and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the Audit of the Statement of Accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the statement of accounts are free from material misstatement, whether caused by fraud or error.

Opinion

In my opinion the statement of accounts gives a true and fair view, in accordance with relevant legal and regulatory requirements and the Code of Practice on Local Authority Accounting in the United Kingdom 2009, the financial position of Down Rural Area Partnership Joint Council Committee as at 31 March 2010 and its income and expenditure for the year then ended.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- the Annual Governance statement:
 - does not reflect compliance with the Code of Practice on Local Authority Accounting in the United Kingdom 2009,
 - does not comply with proper practices specified by the Department of the Environment,
 - is misleading or inconsistent with other information I am aware of from my audit, or
- adequate accounting records have not been kept; or

- the statement of accounts is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Certificate

I certify that I have completed the audit of the accounts of Down Rural Area Partnership Joint Council Committee in accordance with the requirements of the Local Government (Northern Ireland) Order 2005 and the Local Government Code of Audit Practice issued by the Chief Local Government Auditor.



J S Buchanan
Local Government Auditor
Northern Ireland Audit Office
106 University Street
Belfast
BT7 1EU

Date 15-10-10

Joint Committee – Income and Expenditure Account for the period ended 31 March 2010

	Notes	2009/10
		£
Income		
Government Departments	4	408,971
Participating councils	5	9,406
Bank Interest	6	0
Other Income		0
Total income		418,377
Expenditure		
Employee costs	7	241,340
Committee Member costs	8	1,864
Premises costs	9	19,050
Supplies and services	10	87,421
Travel and subsistence costs	11	8,189
Administration costs	12	56,221
Other costs	13	3,000
Total expenditure		417,085
Surplus / (Deficit) for the year		1,292

Statement of Movement on the General Reserves Balance for the period ended 31 March 2010

	Notes	2009/10 £
Surplus/(Deficit) for the year on the Income and Expenditure Account		1,292
Movement on the General Reserves Balance for the year		
Balance Brought Forward		0
Balance Carried Forward		1,292

Balance Sheet as at 31 March 2010

	<i>Notes</i>	2009/10 £
CURRENT ASSETS		
Stock		0
Debtors	14	65,560
Prepayments		0
Accrued Income		0
Cash and Bank		0
Petty Cash		0
VAT recoverable		0
TOTAL ASSETS		65,560
CURRENT LIABILITIES		
Creditors	15	64,268
Accruals		0
Bank Overdraft		0
VAT payable		0
NET ASSETS		1,292

Financed by:

General Reserve	1,292
------------------------	--------------

Notes to the Financial Statements

1. Accounting Policies. These accounts have been prepared in accordance with the "Accounts Direction: Rural Development Joint Committee 2009/2010" issued by the Department of the Environment on 13 April 2010. These accounts follow standard accounting principles for presentation of Income and Expenditure. The Joint Committee does not have any significant expenditure on Fixed Assets, and therefore any asset expenditure is carried to the Income and Expenditure account.

2. These accounts show all income and expenditure for the period 1 December 2007 to 31 March 2010. The Down Rural Area Partnership Joint Committee was officially formed on 14 February 2009 but expenditure was first incurred by Ards Borough Council (and 100% grant aided by the Department of Agriculture and Rural Development (DARD)) for this project from 1 December 2007.

3. The expenditure shown is for the running costs of the Down Rural Area Partnership Joint Committee (DRAP) office, located Sketrick House, Jubilee Road, Newtownards. The running costs of the office are reclaimed from DARD. Any ineligible expenditure is met by the four member Councils (Ards Borough Council, Banbridge District Council, Down District Council & North Down Borough Council).

4. Income from Government Departments is the amount reclaimed from DARD for office running costs. Claims submitted to DARD up to 31 March 2010 were:-

	£
December 2007 – March 2009	133,255
April 2009 – March 2010	<u>275,716</u>
Total	408,971

5. The participating Councils have paid £9,406 to the DRAP Joint Committee. This has been used to finance office expenditure not reimbursed by DARD.

6. The DRAP Joint Committee does not have its own bank account. All transactions are processed within the Ards Borough Council financial system. The Joint Committee has its own unique cost code so that all income and expenditure are properly recorded and accounted for.

7. Employee costs include DRAP appointed staff and staff from Member Councils who have been carrying out work on behalf of the Joint Committee on various tasks since December 2007. The DRAP Joint Committee had 5 full time members of staff at 31 March 2010.

8. Committee Member costs reflect mileage paid to members for attending Joint Committee meetings. Mileage is paid at 40p per mile.

9. The DRAP Joint Committee's office is located at Sketrick House, Jubilee Road, Newtownards. The offices are leased from Ards Business Centre Ltd at £18,500 per year. The lease cost and cost of hiring rooms for Joint Committee meeting is included in premises costs.

10. An analysis of the expenditure on supplies and services is shown below:-

	£
Consultancy	27,375
Recruitment costs	17,877
Advertising	17,063
Info & email services	13,086
Promotions	4,880
Legal fees	2,681
Other supplies & services	<u>4,459</u>
Total	87,421

11. Travel and subsistence costs includes mileage, other travel costs and subsistence incurred by Joint Committee staff.

12. An analysis of the expenditure on administration costs is shown below:-

	£
SLA costs	24,943
Office furniture	7,375
IT equipment	6,517
Telephones	4,687
Insurance	3,396
IT consumables	2,216
Stationery	2,179
Other administration costs	<u>4,908</u>
Total	56,221

SLA costs - Ards Borough Council, as lead council, provides a range of support services to the Joint Committee. These include HR, IT, Finance, Health & Safety and Director of Development support.

13. The DRAP Joint Committee has been advised to provide for an audit fee of £3,000 by the Local Government Auditor for the audit of the 2009/10 accounts. This is included in other costs.

14. Debtors.

	£
DARD Grant Claims (Jan-Mar 2010)	64,268
Ards Borough Council	<u>1,292</u>
Total	65,560

The Joint Committee does not have its own bank account. Its surplus at 31 March 2010 of £1,292 is included in Ards Borough Council's bank account so this amount is due to the Joint Committee at 31 March 2010.

15. Creditors. This represents the January, February and March 2010 running costs claims which had not been received from DARD by 31 March 2010 and, hence, were still owing to Ards Borough Council (see debtors).

16. Payments to Beneficiaries. The Joint Committee recommended £34,434 for payment by DARD to beneficiaries under the Rural Development Programme as operated by the Joint Committee. A breakdown of the payments by theme is shown below:-

	£
Theme 3.1 Diversification into a Non Agricultural Activity	- 6,500
Theme 3.2 Business Creation & Development	- 18,359
Theme 3.3 Tourism Development	- <u>9,575</u>
Total	34,434

Accounts Authorised for Issue

In accordance with Financial Reporting Standard 21 (FRS 21) this Statement of Accounts which contains a number of minor amendments from the Accounts approved on 26 May 2010 are at today's date hereby authorised for issue.

FRS 21 sets out

- The period during which an entity should adjust its financial statements for events after the balance sheet date as being the period between the date the financial statements were prepared and the date of this authorisation; and
- In the event of adjustments the disclosures that should be made.

Signed



Chief Financial Officer

Date 14 October 2010

