

Exhibit A. Internal Controls Policy

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

Policy Overview and Purpose

This Policy identifies internal control activities and compliance requirements for the expenditure of Coronavirus State and Local Fiscal Recovery Funds under the American Rescue Plan Act ("ARP/CSLFRF award"). The Final Rule 13.15 describes the Uniform Guidance (UG) compliance requirements of each ARP/CSLFRF project expenditure category. Internal control is a process affected by an entity's oversight body, management and other personnel that provides reasonable assurance that the objectives of an entity will be achieved. This Internal Control Policy ("Policy") outlines the internal control process established by the South Granville Water And Sewer Authority, hereinafter the Authority, to provide reasonable assurances that the Authority will expend ARP/CSLFRF award funds in compliance with governing laws and regulations. This document is adopted in accordance with the following directive from U.S. Treasury's Compliance and Reporting Guidance: "Per 2 CFR Part 200.303, your organization must develop and implement effective internal controls to ensure that funding decisions under the ARP/CSLFRF award constitute eligible uses of funds, and document determinations."

Internal Control Framework

The Authority's internal controls are modeled after the internal control framework set forth in the Government Accountability Office's Standards for Internal Control in the Federal Government (the "Green Book"). As described in the Green Book, Management is responsible for establishing and maintaining the internal control system in compliance with the duties outlined in this Policy. The Oversight Body's primary role is to ensure management performs its internal control responsibilities. However, every employee bears some responsibility over the internal control process.

Definitions

- Management refers to employees who have direct responsibility for the day-to-day operations of the entity, including the implementation of internal controls. For the purposes of this Policy, "management" includes managers, department heads, finance officer, or other finance personnel.
- Oversight Body, as referenced in the Government Accountability Office's Standards for Internal Control in the Federal Government, refers to an appointed body designated to perform oversight at the direction of the governing board.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

**The Green Book Recognizes Five Components of Internal Control:
Control Environment, Risk Assessment, Control Activities,
Information and Communication, and Monitoring**

The Authority understands that each component must be present and function for the internal control process to operate at the optimal level. The responsibilities tied to each of the components are discussed below.

Control Environment

The control environment is the foundation for all other components of internal control, providing discipline and structure. Management values integrity, ethics, and competence in all operations, including the administration of federal awards. Management communicates and reinforces its expectations throughout the organization. Examples of management's commitment to internal controls over expenditure of ARP/CSLFRF funds include, but are not limited to, the following:

- Management demonstrates a commitment to integrity and ethical values through its leadership, communications, personnel practices, and daily actions.
- Management conducts ongoing risk assessments to identify internal control weaknesses that may negatively impact on the proper administration of the ARP/CSLFRF award.
- Management is committed to educating itself and staff on the compliance requirements tied to the administration of the ARP/CSLFRF award.
- Management adopts policies necessary to ensure compliance with the Uniform Guidance and the ARP/CSLFRF award terms and conditions.

Risk Assessment

Management is committed to identifying and managing the risks that may arise during the administration of the ARP/CSLFRF award. The risk assessment component of internal control involves management evaluating the risks the entity faces that could negatively impact its ability to achieve its objectives. These objectives include:

- Operational Objectives: All assets are appropriately safeguarded against risks of fraud, theft, loss, or abuse
- Reporting Objectives: Finance systems and processes produce accurate and reliable financial reporting for federal award expenditures. The Authority's Schedule of Expenditures of Federal Awards (SEFA) is complete and accurate

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

- **Compliance Objectives:** Ensure ARP/CSLFRF awards funds are expended in compliance with the award terms and conditions, federal and state law, and U.S. Treasury guidance.

Risk Identification

Management shall identify risks that may impair the Authority's ability to achieve its objectives. Management shall focus its risk assessment on areas of opportunity for employees to commit fraud. Specific areas and types of risk include:

- changes in personnel,
- rapid growth in operations,
- organizational restructuring, such as centralizing or decentralizing,
- new activities or service areas,
- new or revised information systems,
- new technologies in service delivery or information systems,
- changes in the operating or regulatory environment, and
- new or updated accounting and/or financial reporting practices.

Uniform Guidance Compliance & Risk Identification

There are specific risks that arise in the administration of a grant award. Management will identify areas of risk that may impair the Authority's ability to comply with the ARP/CSLFRF award's terms and conditions and/or applicable state and federal law and regulations. Specifically, the Authority will evaluate risks of noncompliance in the following compliance areas:

- Eligibility,
- Allowable Costs/Cost Principles,
- Period of Performance,
- Financial Management,
- Property Management,
- Procurement,
- Sub-recipient Monitoring, and
- Program Income

Risk Analysis

Management shall determine the potential severity of liabilities associated with the risks identified by weighing the likelihood of occurrence against the degree of impact.

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

Risk Response

Management shall review the results of the risk analysis and determine whether to implement control activities to mitigate risks. Management will respond to identified risks in one of three ways:

- accept the risk,
- reduce the risk by implementing control activities to help prevent or detect issues, or
- avoid the risk by not pursuing certain activities

Management shall consider the relative cost of implementing controls versus the benefit(s) offered in deciding whether to mitigate risk(s) through the implementation of control activities. When possible, control activities will be implemented to mitigate risks that rate "High" or "Very High" on the Likelihood/Impact scale.

Control Activities

Control activities are the actions taken by management to respond to risks that may prevent the entity from achieving its objectives. The internal control activities are either preventative or detective. The Authority uses a variety of control activities that support strong internal controls, including, but not limited to the following:

- written policies and procedures,
- segregation of duties: separating authorization, custody, record-keeping, and reconciliation functions,
- authorizations to undertake projects/programs/expenditure,
- reconciliation of accounts and records,
- documentation and record-keeping,
- physical controls, including locks, physical barriers, and security systems to protect physical assets,
- IT controls, including passwords, access logs, and firewalls to protect sensitive data and restrict access to electronic data files,
- staff training, or
- a combination of the above.

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

Information and Communication

The Authority communicates accurate and quality information to internal staff and personnel and to external stakeholders and community members. Communication plays an integral role in the internal control system by helping to promote transparency regarding the use of public funds. Management shall be responsible for communicating internal control processes to those employees directly involved in finance and/or grant administration. Management will communicate its policies, procedures, and internal controls through various handbooks, programs, training, and electronic communication.

Information regarding pertinent policies, processes, and control activities will flow down, across, and up the organizational structure. Internal control deficiencies should be reported upstream, with serious matters reported immediately to top-level management and/or to the governing board. Employees are required to report any critical issues within the internal control system to management as soon as possible after the discovery.

To ensure transparency regarding the use of ARP/CSLFRF funds, the Authority shall communicate quality information to community members and external stakeholders. The communication channels may include:

- The Authority maintains a website and articles are posted in the Municipal news and announcements section.
- Governing board members and management are willing to engage directly with community members and answer questions via email and/or provide updates during regularly scheduled meetings.
- We allow public comment time during the monthly Board of Directors' meeting.

Monitoring

The Authority shall conduct ongoing monitoring of the internal control system to identify its strengths and weaknesses. Internal and external audits will be conducted pursuant to federal and state law. These audit processes will test the effectiveness of internal controls over federal and state awards.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

**Internal Controls & Uniform Guidance Compliance Financial Management,
2 CFR § 200.302**

Overview:

Each Unit must have a financial management system in place to satisfy the requirements set forth in 2 CFR § 200.302. A unit may rely on existing accounting processes and procedures, provided such processes adequately track the obligations and expenditures of ARP/CSLFRF funds.

Objectives:

Ensure compliance with the following requirements set forth in 2 CFR § 200.302, as follows:

1. Track all federal awards received and related expenditures separately for each federal program.
2. Provide accurate, current, and complete financial data to enable disclosure of the results of each federal award.
3. Identify the source and application of funds (i.e., the system must be able to track authorizations, obligations, and disbursements, and tie any expenditures to eligible uses of ARP/CSLFRF funds).
4. Maintain control over, and accountability for, all funds, property, and other assets.
5. Compare budgeted amounts with actual expenditures.
6. Expenditures must be supported by the Authority's written procedures for determining the allowability, reasonableness, and allocation of costs.

Control Activities:

- A recommended practice is to set up a grant project ordinance to separately account for and track expenditures of ARP/CSLFRF funds.
- Utilize a financial management system that meets the standards outlined in 2 CFR § 200.302. Segregation of Duties:

Duties and functions related to financial reporting are segregated to ensure no one person has control over all parts of a financial transaction.

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

Documentation:

Documentation of financial transactions is complete and accurate and facilitates tracing the transaction from authorization and initiation through disbursement.

- The Finance Director shall ensure that, at a minimum, accounting records evidencing authorizations, obligations, and expenditures of ARP/CSLFRF funds are created and retained according to record retention requirements.
- Source documentation is retained, including paid invoices, payrolls, time and attendance records, contracts, and sub-award documents.

Reporting:

The Finance Director shall distribute quarterly reports for the governing board that includes updates for grant project expenditures and a comparison of budget to actual's

Reconciliation:

Although the general ledger and subsidiary ledgers used to account for the receipt and disbursements of ARP/CSLFRF funds are reconciled monthly against account balances by Finance Department team members who also perform some of the record-keeping/booking functions, controls are in place to ensure accuracy and compliance with reconciliation procedures.

Communication & Monitoring:

The Finance Director is responsible for communicating the financial management requirements and associated control activities to the appropriate personnel. All employees within the finance office have responsibility for internal controls, including the ongoing assessment of the effectiveness of internal control activities over the financial management system.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

**Eligibility (See Award Terms & Conditions for ARP/CSLFRF Eligibility
Requirements)**

Overview:

The Authority is responsible for ensuring ARP/CSLFRF funds are expended on eligible projects and programs. The process for making eligibility determinations is described in the Authority's Eligible Project Policy.

Objectives:

- Ensure the supported projects and programs under the ARP/CSLFRF are eligible under one of the expenditure categories. (Eligible uses include projects identified in the Final Rule that fit within one of the four eligible use categories: COVID-19/Negative Economic Impacts, Revenue Replacement, Premium Pay, Investment in Necessary Broadband and Water/Sewer Infrastructure.)
- Document eligibility review and project determinations.
- Establish processes to ensure funds are not expended on ineligible uses. (Prohibited uses include: bulk deposits into pension funds, debt services, replenishing financial reserves, the satisfaction of settlements and judgments, support for programs that undermine the effort to stop the spread of COVID-19, and any use that would violate state or local law.)

Control Activities:

- Eligible Project Policy: The Authority has adopted an ARP/CSLFRF Eligible Project Policy that explains the eligible uses of ARP/CSLFRF award funds and includes the Authority's process for reviewing and documenting eligibility determinations.
- Authorization: The Finance Director and the appropriate Finance Department staff have reviewed applicable Treasury guidance, including the Final Rule, and has trained staff to conduct initial eligibility reviews for all project or program requests.
- The Finance Director and the appropriate Finance Department staff are responsible for overseeing compliance with documentation and record retention requirements.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Communication & Monitoring:

Management will communicate eligibility requirements and project determinations internally to staff and externally to community members and stakeholders. Management will periodically review a sample of eligibility determinations to ensure that documentation is being maintained and that the supported projects are eligible.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Allowable Costs/Cost Principles, 2 CFR § 200.400 to 200.476

Overview:

The Uniform Guidance Cost Principles provide guidance on how to charge specific items of cost to a federal award. A written Allowable Cost/Cost Principles policy is required for compliance with 2 CFR 200 § 202. Cost items charged using Revenue Replacement ARP/CSLFRF funds are subject to an allowable cost review. Cost items charged under the COVID-19/Negative Economic Impacts and Infrastructure Investment categories are subject to additional compliance requirements, including the Selected Item of Cost review. See Final Rule FAQ 13.15.

Objectives:

1. Ensure all costs charged to the federal award are allowable as defined in the Uniform Guidance, Subpart E – Cost Principles
2. Consistently apply local policies to both federally financed and non-federally financed activities
3. Treat costs consistently as direct or indirect costs.
4. Adequately document evidence of allowable cost review and other compliance requirements, as necessary.
5. When applicable, appropriately charge indirect costs using either the Negotiated Independent Cost Rate Agreement (NICRA) or the de minimis rate of 10 percent.

Control Activities:

Policy: The Authority has adopted an Allowable Cost/Cost Principles Policy, as required by 2 CFR §200.302.

- Segregation of duties: When possible, duties are segregated between those who initiate, approve, and record financial transactions.
- Training: Management trains staff to conduct an allowable cost review in compliance with the UG Cost Principles
- Documentation: Finance Director shall ensure that documentation evidencing compliance with Cost Principles is created and maintained through December 31, 2031. At a minimum, cost items will be reviewed for allowability prior to being charged to the federal award.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Communication & Monitoring:

Management shall ensure that staff is adequately trained to recognize allowable costs and associated compliance requirements for each eligibility category. Management shall periodically test the control activities by reviewing a sample of cost items charged to the ARP/CSLFRF award for allowability. Management will also test whether costs are charged to the proper project codes within the grant project ordinance.

Period of Performance

Overview:

The Period of Performance covers the period of time the Authority may obligate and expend ARP/CSLFRF funds. ARP/CSLFRF funds must be used for costs incurred between March 3, 2021, and December 31, 2024. For the cost to be incurred, the funds must be obligated (e.g., contract executed/pre-audit stage). All obligated funds must be expended by December 31, 2026. Any unspent funds must be returned to the Treasury.

Objective:

Ensure that all obligations and expenditures are incurred during the ARP/CSLFRF award's period of performance.

Control Activities:

- Management reviews obligation dates to ensure that all obligations are made for costs incurred between March 3, 2021, and December 31, 2024.
- Management trains staff to review obligation and expenditure dates on contracts, or when performing eligibility and allowable cost reviews.

Communication & Monitoring:

Management shall communicate pertinent dates, including the period of performance, to any staff responsible for obligating or expending federal award funds.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Procurement, Suspension & Debarment, 2 CFR §§ 200.317 to 200.327

Overview:

Expenditures of ARP/CSLFRF funds under the revenue replacement category are exempt from federal procurement. When expending ARP/CSLFRF funds in other expenditure categories, the Authority is required to adopt written procurement procedures and follow all federal procurement rules outlined in the Uniform Guidance (2 CFR §§ 200.318-200.327) as well as its own internal policies. Where established local or state rules are more strict than federal rules, the recipient must follow the most restrictive rule. Objectives:

The Authority's Management Team recognizes it must satisfy the minimum federal procurement requirements, as follows:

1. Adopt a written procurement policy that considers the procurement standards in § 200.318, which includes bidding contracts in compliance with federal bidding thresholds, oversight of contractors' performance, and maintaining records to document the history of procurements.
2. Provide full and open competition in conducting procurements, consistent with the standards outlined in § 200.319 and § 200.320, which allow for non-competitive procurements only in limited circumstances.
3. Comply with the requirements of § 200.320 (a) when using the micro-purchase and small purchase methods of procurement.
4. Use the sealed bids method for procurement contracts exceeding the simplified threshold. Utilizing the competitive proposals method when sealed bidding is not possible.
5. Ensure noncompetitive procurement methods meet the conditions set forth under § 200.320 (c).
6. Perform a cost or price analysis for every procurement action in excess of the simplified acquisitions threshold, including contract modifications.
7. Pursuant to 2 CFR 200.319(b), if a firm assists in the development or drafting of specifications, statements of work, or bids or RFP's, the firm must be excluded from competing for the procurement.
8. Ensure that all contracts include the applicable contract provisions required by § 200.327 and described in Appendix II of 2 CFR 200.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

9. Verify that a contractor is eligible by reviewing the suspended and debarred list on SAM.gov.
10. Restrict access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers.

General Procurement Control Activities:

- Purchasing Policy and Procedures: The Authority maintains documented procurement procedures that are consistent with the standards outlined in §§ 200.317 through 200.327. This policy contains detailed processes and control activities for procurements made with federal funds.
- The Board of Directors must approve contracts under state formal bidding procedure G.S. 143-129 and Uniform Guidance sealed bid procedure 2 CFR § 200.320(c) per our Purchasing Policy and Procedures.
- Authority department employees responsible for administering the contract is responsible for monitoring and documenting the performance of a contract for compliance with contract terms, conditions, and other specifications
- Contracts are encumbered by pre-numbered purchase order or pre-numbered contract entry in the financial management software.
- A pre-audit certificate that is signed by the Finance Director is attached to all purchase orders and contract obligations. Ensure approved purchase orders or contracts are distributed to the vendor.
- Cost items shall be reviewed for allowability pursuant to the review process set forth in the Allowable Cost/Cost Principles Policy.
- The requesting department shall verify that contractors are not on the suspended or debarred list.

Access to sensitive contractor information, such as Social Security numbers or federal tax ID numbers, is restricted.

Segregation of Duties:

- Duties are segregated between authorization, custody, record-keeping, and reconciliation.
- Reconciliations are performed by an employee who does not have record-keeping duties.

South Granville Water And Sewer Authority Internal Control Policy: Coronavirus State and Local Fiscal Recovery Funds

- Invoices and other supporting documentation are thoroughly reviewed prior to the invoice being approved. Invoices are approved by the Department Head or authorized designee via workflow approval in the financial management software.

Documentation:

All Authority request personnel shall be trained on documentation and record retention policies within their specific scope of work responsibilities related to ARP/CSLFRF projects.

- Bid documents shall reflect all steps in the procurement process, including:
 - bid specifications and proof of advertisement (if required),
 - rationale for the selected method of procurement,
 - bid submissions,
 - evaluation criteria,
 - basis for contractor selection or rejection,
 - justification for lack of competition, when applicable,
 - basis for award cost or price, and
 - contract agreement, including required Uniform Guidance contract clauses.
- Source documentation relating to procurements must be retained and should include sufficient details to support the transaction including:
 - cost and quantity of items purchased,
 - model numbers,
 - purchase orders or signed contracts with the pre-audit certificates, and
 - personnel who authorized the sale, if applicable.
- All records shall be maintained for a period of five (5) years after the ARP/CSLFRF period of performance (through December 31, 2031).

Communication & Monitoring:

Management shall ensure requesting department and finance staff understand federal procurement laws. Additional training shall be provided, as necessary. Management will periodically review purchase orders and contracts to ensure that all charges are accounted for in the period in which the cost occurred and fall within the period of performance.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Property Management, 2 CFR §§ 200.310 to 200.316

Overview:

Except for property, supplies, or equipment acquired using revenue replacement funds, the Authority must follow the applicable provisions of the Uniform Guidance regarding property standards (2 CFR § 200.310-316), subject to the requirements set forth in the Final Rule FAQ 13.16.

Per Final Rule FAQ 13.16, during the period of performance, the Authority may use property, supplies, or equipment purchased with ARP/CSLFRF funds for a purpose other than the purpose for which the initial purchase was made, provided the new use is consistent with another eligible use. After the period of performance, the Authority is more limited in how it may use the property purchased with ARP/CSLFRF funds.

Objectives:

1. Ensure real property, personal property, supplies, and equipment are used in compliance with the UG property standards (2 CFR 200.310-316), and subject to the requirements set out in FAQ 13.16.
2. Ensure documentation is maintained to substantiate any determination on whether the use of an asset is authorized for a particular purpose during and after the award period of performance.
3. Establish adequate safeguards to prevent loss, damage, or theft of property.
4. Follow adequate maintenance procedures to keep equipment in good condition.
5. Ensure proper disposition of real property and equipment in accordance with § 200.311 (d) and § 200.313 (e).

Control Activities:

- **Insurance Coverage:** Purchase equivalent insurance coverage for real property and equipment as is provided to other property owned by the Authority. 2 CFR § 200.310.
- **Property Management:** The Authority has procedures for managing property.
- **Real Property Reporting:** The Finance Director shall oversee the annual reporting requirements for any real property or personal property acquired with federal awards funds. Standard Form 429 shall be used to report real property, and the Standard Form 428 shall be used to report tangible personal property, including equipment.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

- **Equipment Management:** The Authority has procedures for managing equipment, whether acquired in whole or in part under a federal award, until disposition takes place. The Authority, at a minimum, meet the following requirements:
 1. Maintain equipment records that include a description of equipment, serial number/ model number, source of funding, acquisition date, location and condition of equipment, unit acquisition cost, and final data, including date of disposal, sales price, and method used to determine fair market value. § 200.313(d).
 2. Ensure adequate safeguards to prevent loss, damage, or theft of property. Such safeguards may include attaching property tags to federally owned equipment that includes the Federal Award Identification Number (FAIN). Any loss, damage, or theft will be investigated. § 200.313(d).
 3. Regular maintenance will be performed to keep the property in good condition.
 4. A physical inventory of equipment will be performed, and the results reconciled with the property records, at least once every two years.
 5. If the Authority is authorized or required to sell equipment, proper sales procedures will be used to ensure the highest possible return.

Communication & Monitoring:

Management will train employees to understand the various compliance requirements set forth in the Uniform Guidance property management standards. Periodic testing of established controls shall be performed to ensure that all reporting and property management requirements are satisfied for both real property and equipment.

**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

Subrecipient Monitoring and Management, 2 CFR §§ 200.331 to 200.333

Overview:

Expenditures of revenue replacement funds are exempt from compliance with this section per Final Rule FAQ 13.15. When selecting a sub-recipient, the Authority, as the pass-through entity, must ensure that the sub-recipient can carry out the project as required. The key internal controls for this section is the adoption and implementation of a Subrecipient Policy.

The Authority has elected to expend all ARP/CSLFRF funds directly. Therefore, a Subrecipient Policy is not required.

Program Income, 2 CFR § 200.307

Overview:

Program income relates to gross income earned from expenditures of federal awards, such as income from fees for services performed, the use or rental of property acquired with program funds, the sale of items fabricated under the program. Program income is only triggered when income will be earned under the COVID-19/Economic Impacts Category or for income earned on a water/wastewater infrastructure project. When program income is earned, it is added back to the total ARP/CSLFRF award allocation.

Objectives:

1. Separately track and account for program income during the ARP/CSLFRF award's period of performance.
2. Expend program income on eligible projects and programs during the period of performance (program income is added to the total ARP/CSLFRF award).

Control Activities:

- On a monthly basis, recorded program income is reconciled with supporting documentation, such as loan ledgers and other accounting records.
- Program income is separately tracked and accounted for within the grant project ordinance.
- Management ensures program income is added to the total ARP/CSLFRF award and used to support eligible projects and programs.

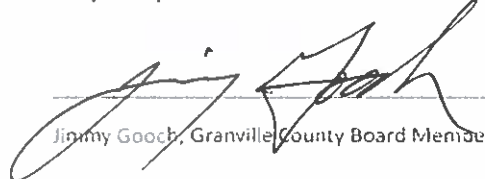
**South Granville Water And Sewer Authority Internal Control Policy:
Coronavirus State and Local Fiscal Recovery Funds**

- Individuals who collect cash or other receipts are different from those who deposit receipts, generate invoices, record general ledger activity, and reconcile bank statements.

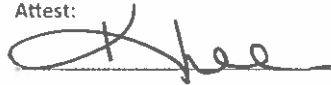
Communication & Monitoring:

Management shall identify program income requirements and communicate compliance requirements to staff. Management shall periodically review accounting records to ensure program income is separately accounted for during the award period of performance.

Adopted by the South Granville Water And Sewer Authority on the 12th day of August, 2025.


Jimmy Gooch, Granville County Board Member/SGWASA Board Chair

Attest:


Krystle Lee, PIO/Board Secretary