



Annual Report 2018/19



Message from the Chairperson



The residents and ratepayers of its five Constituent Councils have continued to benefit directly and indirectly from the impressive operations of EHA.

The Eastern Health Authority (EHA) has upheld its high standards within the Public Health sector over the past year.

The residents and ratepayers of its five Constituent Councils (the Cities of Burnside, Campbelltown, Norwood, Payneham and St Peters, Prospect and the Town of Walkerville) have continued to benefit directly and indirectly from the impressive operations of EHA.

It has been a dynamic year for the immunisation branch with improvements to the online booking system and promotional campaigns. These progressive changes combined with a dangerous influenza season, generated an unprecedented demand in our many public clinics. An additional 1,692 influenza vaccines were provided from February to June compared to the same period the previous year. The highest proportion of this increase in demand was from children up to the age of five.

The unique structure of EHA affords its residents and ratepayers involvement in important public health initiatives. During the reporting period EHA completed a two-year Meningococcal B Vaccine Herd Immunity study in partnership with The University of Adelaide and Department of Health and Wellbeing, the results of which contributed to the vaccine being placed on the SA Immunisation Schedule.

An expansion in the School Immunisation Program in 2019 with the addition of State and Federally funded Meningococcal B and ACWY doubled the number of school visits in the last six months of the financial year to 82 visits. In addition, changes to the National Immunisation Program schedule in July 2018 and October 2018 included improved access to protection against meningococcal, pneumococcal and *Haemophilus influenzae* type b diseases.

It has been a prolific year for the public and environmental health branch of EHA. Salmonella and eggs continues to be a national and state focus for the food safety agenda. EHA was an active participant with the state Food Safety and Culture Eggs project working group. This project is one that continues to ensure EHA excels on the health protection stage, whilst addressing Australia's Foodborne Illness Reduction Strategy 2018-2021. EHA continues its present education and promotion strategy for safe food processing and raw egg handling practices during all routine food safety inspections at local food businesses.

Food safety auditing and food safety plans for organisations that serve food to vulnerable people remains an exceptional service that EHA provides to food businesses within its constituent council areas as well as other council areas.

Hoarding and squalor continues to be a delicate matter to manage for EHA. These issues often involve vulnerable people that are socially isolated. EHA has a leading role with a cross government and non-government eastern hoarding and squalor working group to address the symptoms not only the resulting effects of hoarding and squalor. Through this collaborative approach EHA has witnessed a greater success rate and improved health outcomes for these vulnerable people, as well as improvement in public health.

I am thankful for the ongoing support EHA receives from its community, much of the feedback received is for its vaccination services which it engages directly. Its other services are generally overlooked but so essential so that the community maintains its trust in local food businesses, public pools, beauty and hairdressing salons.

Cr Peter Cornish
Chairperson



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With a single focus and a team of highly specialised and experienced staff, EHA is well-equipped to deal with the increasing diversity and complexity of public and environmental health.

2018-19

5,712 clients attended public vaccine clinics

4,442 vaccines administered in the workplace

1,950 food safety inspections completed

About Eastern Health Authority

Eastern Health Authority (EHA) has a proud history of promoting and enforcing public health standards in Adelaide's eastern and inner northern suburbs.

Continuing in the tradition of the East Torrens County Board, which operated from 1899, the present day regional subsidiary protects the health and wellbeing of about 160,000 residents plus visitors. EHA is an excellent example of council shared service delivery.

Established under the *Local Government Act (1999)*, EHA works across our Constituent Council areas to improve public and environmental health standards.

- City of Burnside
- Campbelltown City Council
- City of Norwood, Payneham and St Peters (NPSP)
- City of Prospect
- Corporation of the Town of Walkerville

With a single focus and a team of highly specialised and experienced staff, EHA is well-equipped to deal with the increasing diversity and complexity of public and environmental health.

During 2018-19 EHA discharged the environmental health responsibilities of its five Constituent Councils under the *South Australian (SA) Public Health Act 2011*, *Food Act 2001*, and *Supported Residential Facilities Act 1992*.

Services include the provision of immunisation services, hygiene and sanitation control, licensing and monitoring of supported residential facilities and monitoring of food safety standards, including inspection of food premises. Immunisation services are provided to the City of Unley on a user-pays basis.

Chief Executive Officer's Report

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Environmental health protection is fundamental to public health. Improvements in sanitation, drinking water quality, disease control, housing conditions and food safety have been central to the significant improvement in quality of life and life expectancy experienced over the last hundred years.

Our community is generally not aware that their local council provides them with a vast range of services let alone environmental health protection services. Environmental health protection is fundamental to public health. Improvements in sanitation, drinking water quality, disease control, housing conditions and food safety have been central to the significant improvement in quality of life and life expectancy experienced over the last hundred years.

These improvements have come through the provision of vaccination programs, monitoring of food and drinking water to ensure their safety, appropriate sewage disposal and a range of other environmental health measures.

Many people would not be aware that their local council monitors and inspects food premises, investigates food poisoning and legionella outbreaks, monitors the water quality of public pools and vaccinate their babies and their children at school.

As an organisation whose purpose is to provide these health protection services to more than 160,000 members of the community who live within the footprint of our Constituent Councils, one of our greatest challenges is that we remain largely invisible to the communities we serve. While this invisibility may pose a challenge, the best environmental health protection is in fact invisible. It is the vaccine preventable disease you didn't contract, the food poisoning you did not get or the legionella outbreak that didn't occur.

The most effective way to protect children and adults from harmful infectious diseases is through immunisation with an estimated three million lives worldwide being saved each year by this public health intervention. While vaccine preventable diseases are uncommon today in Australia due to the success of immunisation programs, there are constant media reminders of outbreaks, illness and death that still occur in our communities. This important local government service keeps our community healthy and saves lives by contributing to herd immunity and disease reduction.

EHA's accessible public immunisation clinics remain extremely popular with 5,712 clients being provided 9,764 vaccines, an increase of 38% over the last two years. The peak of flu season was particularly challenging this year, with demand incredibly high and vaccines in limited supply.

In addition, 8,500 vaccines were provided to students attending high schools located in our area. The vaccine coverage rate at our schools continues to be above the state average which is a reflection of the quality and professional service delivered to high schools.

Our worksite immunisation program saw almost 4,500 people vaccinated against influenza, which not only improves the health of the community but assist business with an increase in productivity through reduced illness.

As consumers, we all have the right to expect that the food we eat is protected from microbiological contamination, foreign matter and poor hygiene and handling practices. One of EHA's most important roles is to monitor food safety in food premises to ensure that food safety hazards are under control, procedures are being correctly implemented and food safety compliance is followed.

Almost 2,000 food safety inspections were conducted in the reporting period which resulted in a range of enforcement actions as detailed in the body of the report. While EHA has a balanced approach to food safety enforcement preferring to work with business where we can, there were still occasions when it was necessary to issue prohibition orders to close business for periods of time to protect the public.

Responding to incidences of severe domestic squalor that pose substantial health and safety risks to people residing in the affected premises, as well as others in the community continues to be a challenge.

EHA regularly is the lead organisation in a 'person focused' collaborative approach to resolving hoarding and squalor and other related public health complaints. Where possible we lead a multi-agency approach to complex, challenging and sensitive issues that requires further investigation into the causes. EHA prides itself on going beyond the legislative requirements to achieve an outcome which minimises the reoccurrence of the issue.

It has been yet another extremely busy year for EHA. I am extremely proud of the high-quality public health protection work outlined in this report which significantly contributes to the invisible public outcomes I talked about earlier. This work is undertaken by talented and dedicated staff who all contribute to a high-quality service and delivering positive public health outcomes. I sincerely thank all staff for their efforts over the year. Thanks also to the Board of Management for their interest in public health and for continuing to be incredibly supportive and enthusiastic about the work we do on behalf of their respective councils.

Michael Livori
Chief Executive Officer

Governance

Board of Management 2019

EHA is a body corporate, governed by a Board of Management comprised of two members from each Constituent Council. The Board met six times during the year to consider EHA's business.



Board of Management 2019

City of Burnside



Cr Peter Cornish (Chair)

Attendance



Magnus Heinrich

Attendance

Nov 2018 – July 2019

City of Norwood Payneham & St Peters



Cr Sue Whittington (Deputy Chair)

Attendance

Chair from July 2018 to Nov 2018



Cr Garry Knoblauch

Attendance

Campbelltown City Council



Cr John Kennedy

Attendance



Michelle Hammond

Attendance

Dec 2018 – June 2019

City of Prospect



Cr Kristina Barnett

Attendance



Nathan Cunningham

Attendance

Nov 2018 – June 2019

Corporation of the Town of Walkerville



Andreaa Caddy

July 2019 – Present



Cr Jennifer Joshi

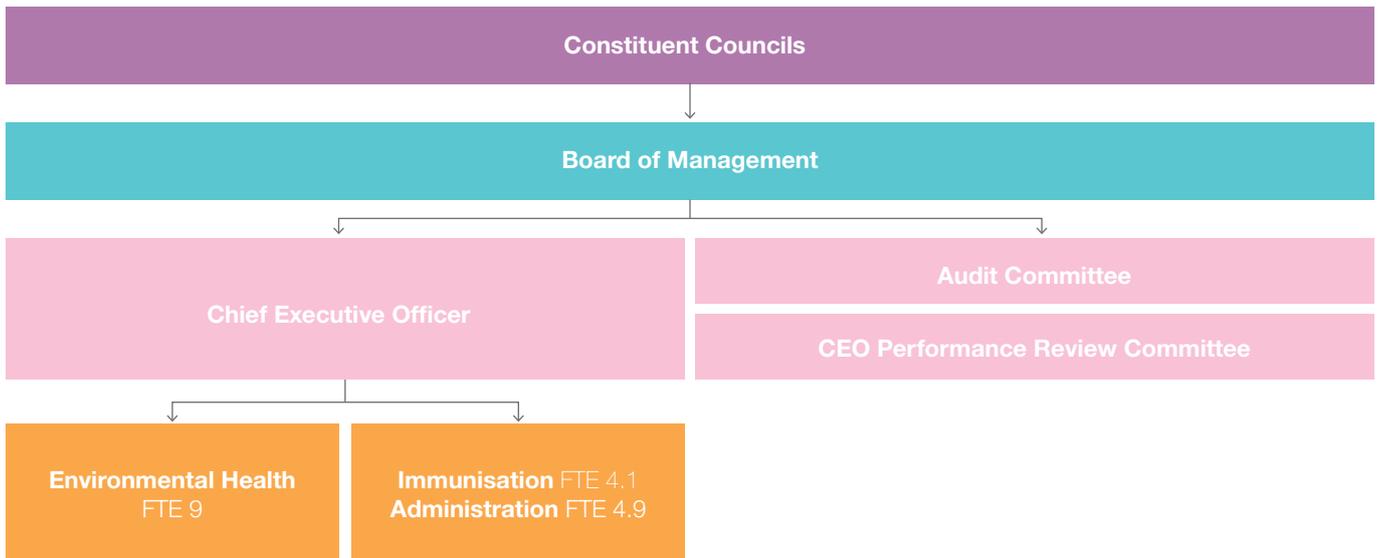
Attendance

Nov 2018 – June 2019

Previous Board members

| City of Burnside | | Attendance |
|--|----------------------|--|
| Cr Anne Monceaux | July 2018 – Nov 2018 | |
| Campbelltown City Council | | |
| Cr Marika Ryan | July 2018 – Nov 2018 | |
| City of Prospect | | |
| Cr Talis Evans | July 2018 – Nov 2018 | |
| Corporation of the Town of Walkerville | | |
| Cr David Shetliffe | July 2018 – Nov 2018 | |
| Cr MaryLou Bishop | July 2018 – Nov 2018 | |
| Mark Kwiatkowski | Nov 2018 – Dec 2018 | |





Finance Audit Committee

In accordance with the requirements of the *Local Government Act 1999*, EHA has established an Audit Committee.

Functions of the Audit Committee include: liaising with external auditors; reviewing annual financial statements; reviewing the adequacy of accounting; reporting and other financial management systems including numerous financial and governance policies.

Members of EHA’s Audit Committee are Lisa Scinto (Presiding Member), Claudia Goldsmith (Independent Member), from July to November 2018 Cr Talis Evans (Board Appointed Member) and from February to June 2019 Cr Peter Cornish (Board Appointed Member). The Committee held three meetings during the reporting period.

Annual Business Plan

EHA develops an Annual Business Plan to establish strategic directions and measures to assess its performance. The core activities are undertaken to deliver the objectives of the plan as detailed in this report.

Structure and Staffing

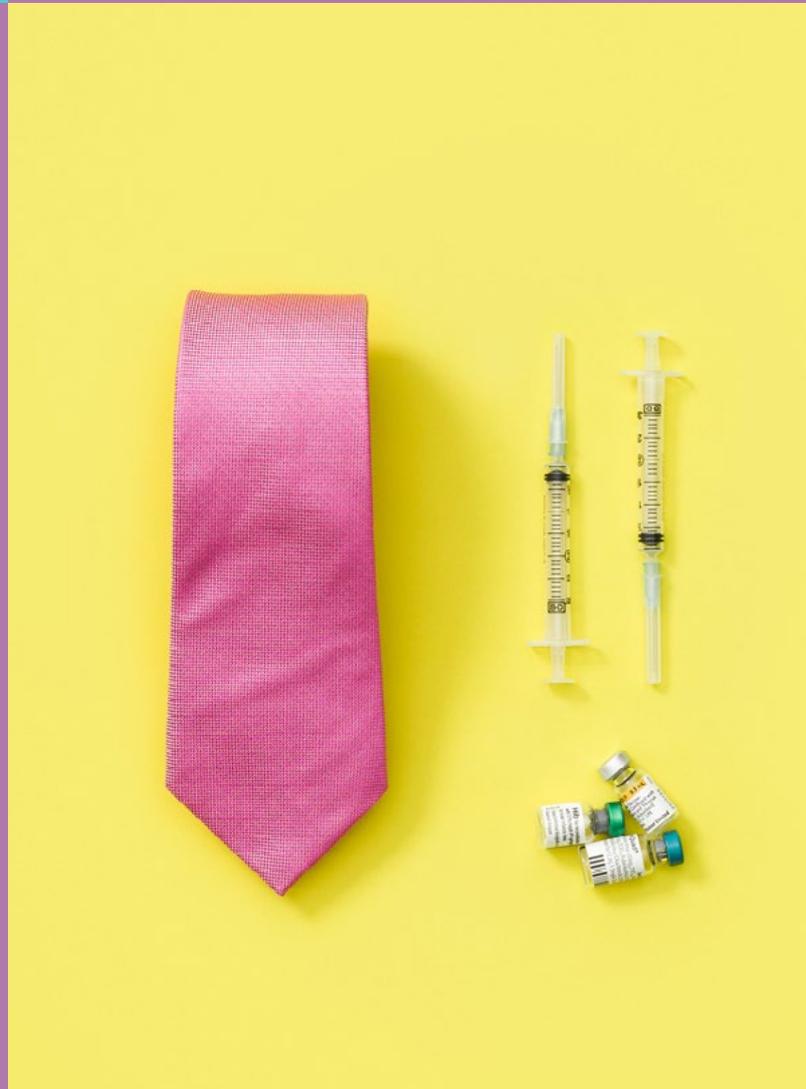
EHA comprises three functional areas – environmental health, immunisation and administration. The administration team, led by the Chief Executive Officer, supports the activities of the environmental health and immunisation teams. The Team Leader of Environmental Health and Team Leader of Administration and Immunisation have responsibilities for achieving the Annual Business Plan objectives relevant to their functional area.

Staffing as at 30 June 2019 comprised a total of 28 employees (18 FTE).

Financial Statements

The Audited Financial Statements for the year ending 30 June 2019 are provided on page 29. They show an Operating Surplus of \$24,109.

Immunisation



Immunisation is a safe and effective way of preventing the spread of infectious disease in the community.

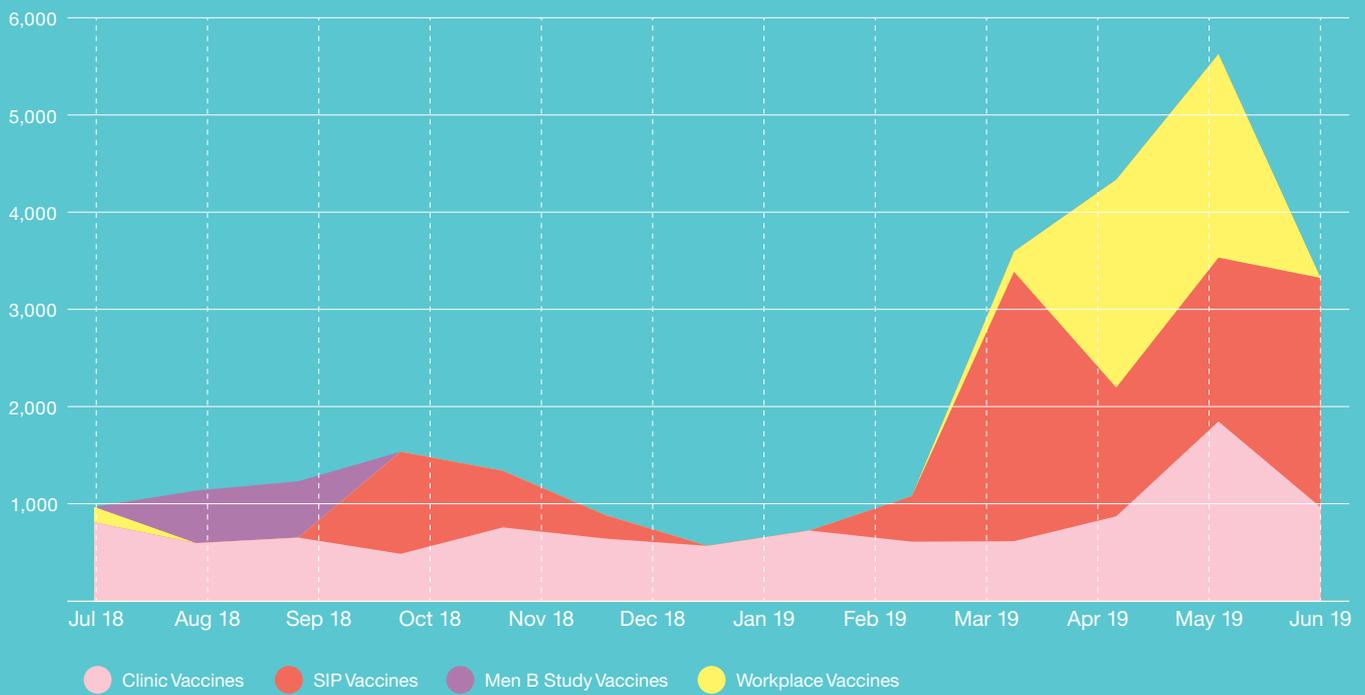
The immunisation team provides a comprehensive, specialised and convenient immunisation service to the residents of its Constituent Councils.

Immunisation Services provided by EHA are delivered at:

Public Immunisation Clinics, School Immunisation Programs and Workplace Influenza programs.

As demonstrated in Figure 1, peak demand for immunisation services is between March and June due to the timing of the School Immunisation Program and demand for the Influenza vaccine in Public Clinics and Workplace Influenza Programs.

Figure 1: The combined demand for all immunisation services over the last year



Public Immunisation Clinics

A total of 5,712 clients were provided with 9,764 vaccinations. This represents an increase of 847 clients (17%) in comparison to 2017-18 (Figure 2) and a 38% increase in comparison to 2016-17.

Changes to the National Immunisation Program from the 1 July 2018 saw a change in timing of vaccines and the addition of the Meningococcal ACWY vaccine to the schedule for infants.

In April 2019 the Meningococcal ACWY vaccine was also added to the schedule for adolescents (15-19) who have not been offered the vaccine at school.

A South Australian specific change in October 2018 saw Meningococcal B vaccine now being offered to children aged 6 weeks to 12 months. In addition a short term catch up program for children aged 12 months to less than 4 years of age is being offered for the period 1 October 2018 through to the end of 2019.

These changes combined with the high demand for influenza vaccines contributed to the increased number of clients and vaccines administered.

From April to June 2019, EHA experienced an extremely high demand for the influenza vaccine and public clinic client and vaccine numbers increased dramatically as indicated in Figure 2 and 3.

EHA's website continues to be a popular accessible resource for up-to-date information on immunisation, particularly during flu season. We have focused on improving the customer experience with our online appointment system which has translated into a 113% increase in use.

EHA offers residents of our Constituent Councils the unique benefit of being able to attend any of our five venues, providing flexibility on timetable and location options. Table 2 demonstrates an appreciation of this service option.

Figure 2 – Client attendance at public immunisation clinics for the last three years

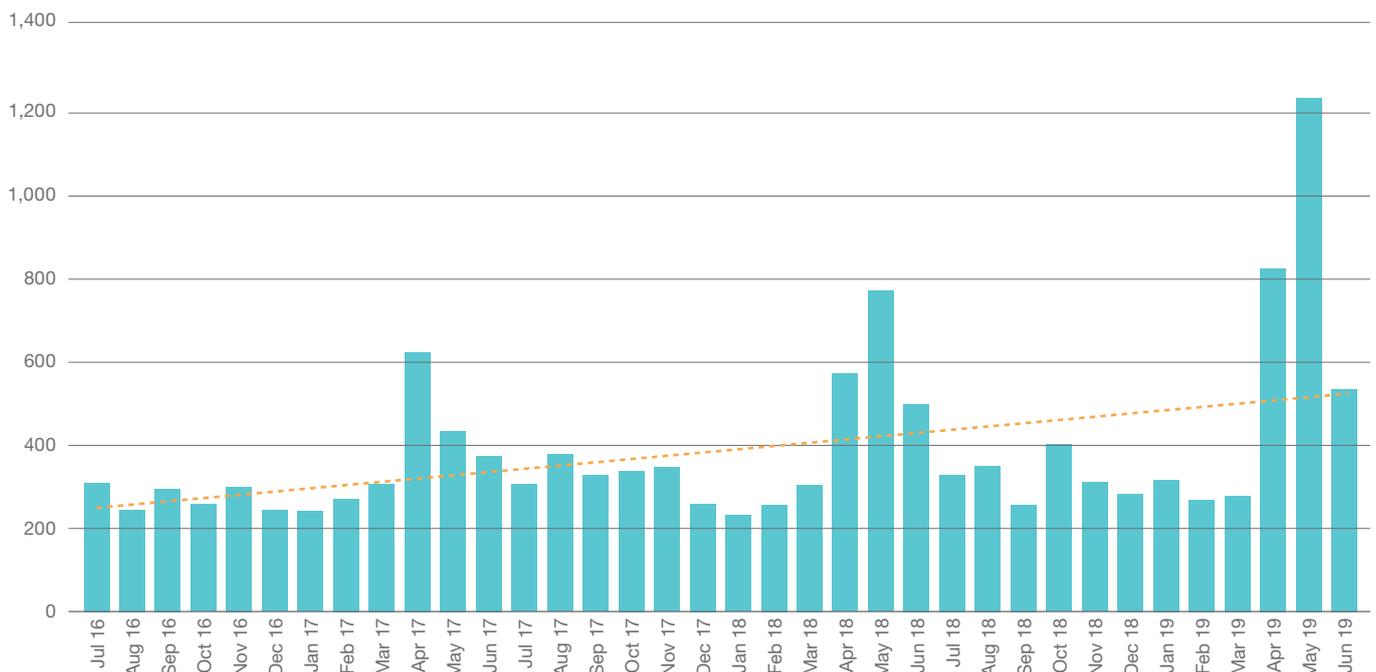
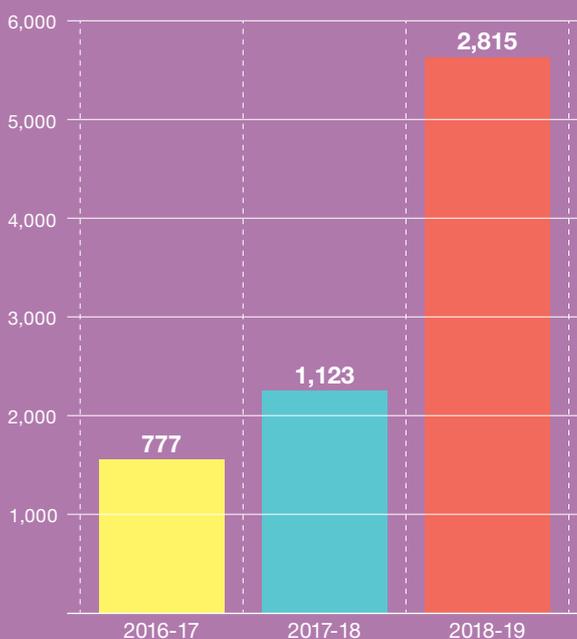


Table 2 – The number of clients per council area and their choice of clinic venue during 2018-19

| Where clients reside (council area) | Where clients attended clinic (venue by %) | | | | | | Total % | Number of clients (from council area) |
|--|--|--------------|------|-----------|-------------|-------|---------|--|
| | Burnside | Campbelltown | NPSP | Prospect* | Walkerville | Unley | | |
| Burnside | 21% | 4% | 65% | 0% | 2% | 8% | 100% | 1,114 |
| Campbelltown | 4% | 28% | 63% | 0% | 2% | 4% | 100% | 1,422 |
| NPSP | 3% | 5% | 83% | 0% | 4% | 5% | 100% | 1,429 |
| Prospect | 5% | 2% | 79% | 0% | 12% | 1% | 100% | 329 |
| Walkerville | 0% | 4% | 69% | 0% | 24% | 3% | 100% | 275 |
| Unley | 6% | 1% | 30% | 0% | 1% | 63% | 100% | 721 |
| Other | 3% | 9% | 42% | 0% | 6% | 40% | 100% | 422 |
| Total Number of Clients | | | | | | | | 5,712 |

* The City of Prospect clinic was temporarily relocated to our St Peters venue from January 2018 due to the redevelopment of the Prospect Civic Centre. We look forward to relocating this clinic back to the redeveloped space in the next reporting period.

Figure 3 – The number of seasonal Flu vaccines administered over the last 3 years



2018-19

5,712 clients attended vaccine clinics

⊕ 17% increase from 2017-18

9,764 vaccines administered

⊕ 19% increase from 2017-18

2,815 flu vaccines administered

⊕ 60% increase from 2017-18

School Immunisation

EHA visited high schools in the area to deliver the annual School Immunisation Program (SIP) and the second and final year of the Meningococcal B Vaccine Herd Immunity Study (the study).

During 2018, 74 visits were made to 19 high schools where a total of 8,500 vaccines were administered to Year 8, 11 and 12 students and swabs were taken as part of the study.

EHA staff are proud to have worked in partnership with SA Health and the University of Adelaide to complete the study, the largest of its kind globally, which was to assess the herd immunity impact of the Meningococcal B vaccine.

The results of the study will assist Australian and International Authorities in making policy decisions in relation to the future implementation of Meningococcal B vaccine programs.

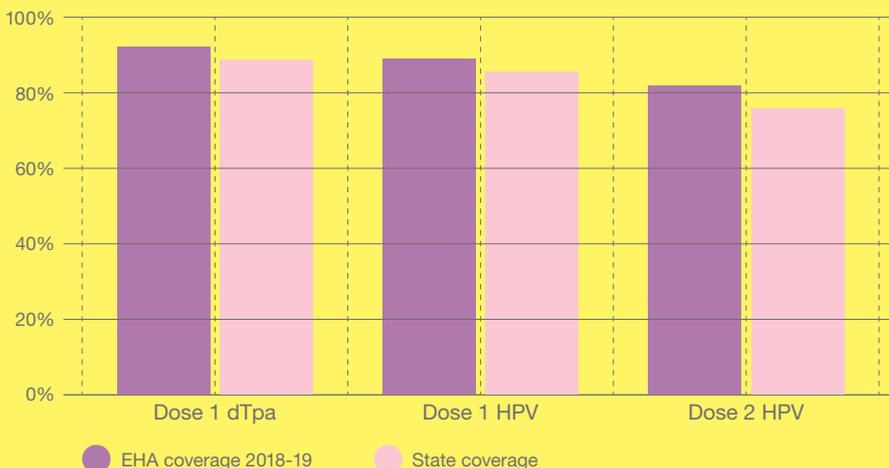
Figure 4 demonstrates how the SIP vaccine coverage rates compared to the State average in 2018.

Table 3 – The number of vaccines administered and throat swabs taken in 2018

| Council | Human Papillomavirus | Diphtheria Tetanus Pertussis | Meningococcal B | 2018 Total Vaccines | 2018 Total Swabs |
|--------------|----------------------|------------------------------|-----------------|---------------------|------------------|
| Burnside | 1,202 | 620 | 247 | 2,069 | 889 |
| Campbelltown | 934 | 486 | 1,213 | 2,633 | 607 |
| NPSP | 1,024 | 528 | 859 | 2,411 | 930 |
| Prospect | 217 | 117 | 102 | 435 | 205 |
| Unley | 340 | 187 | 215 | 742 | 320 |
| Walkerville | 137 | 72 | -* | 210 | 132 |
| Total | 3,854 | 2,010 | 2,636 | 8,500 | 3,083 |

* All Meningococcal B study completed in 2017

Figure 4 – Year 8 EHA vaccine coverage rates compared with the SA State coverage rates





Workplace Immunisation Program

Our Workplace Immunisation Program assists businesses in protecting their staff from highly contagious respiratory illnesses caused by Influenza A and B.

A total of 107 workplace visits were conducted, with 4,442 vaccines administered. This was an increase of nine visits and 224 (5%) vaccines when compared to the same period last year. Due to the increased demand for bookings and the limited availability of the Influenza vaccines, bookings were closed in mid May 2019.

Upgrades continue to be made to our unique online workplace booking system which is now used by 96% of workplaces booking our services.

2018-19

107

visits were made to workplaces

4,442

vaccines administered

2017-18

98

visits were made to workplaces

4,218

vaccines administered

Public & Environmental Health



Environmental Health is the branch of public health that focuses on the interrelationships between people and their environment, promotes human health and well-being, and fosters healthy and safe communities.

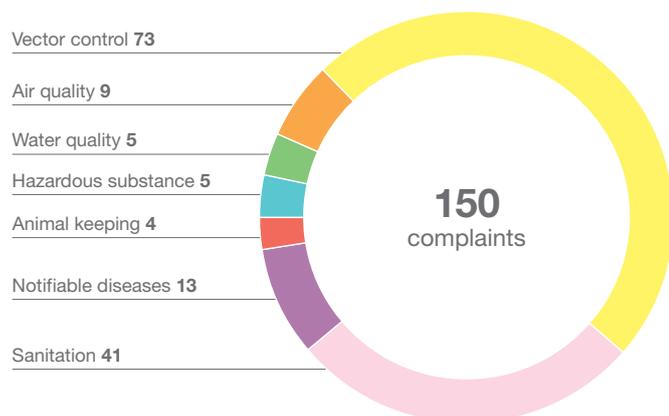
neha.org 2019

Complaints and Referrals

EHA received 150 public health related complaints/referrals from the public or State Government agencies during 2018-19.

Figure 5 shows the proportion of Environmental Health Officer (EHO) activities to administer the SA Public Health Act 2011 during 2018-19. As shown in Figure 5, vector control relating to vermin and mosquitoes (73) and sanitation (41) accounted for a large proportion of public health complaints.

Figure 5 – Proportion of EHO activities to administer the SA Public Health Act 2011 during 2018-19



Squalor and hoarding complaints made up 52% of sanitation complaints during 2018-19. The number of squalor investigations doubled when compared to the previous year. (Table 4). These matters are often complex and sensitive and require a holistic approach to achieve the best outcomes. EHA is committed to facilitating, where possible, a multi-disciplinary coordinated approach with other Government and non-Government agencies. This is to ensure public health risks area addressed and individuals receive appropriate support.

Table 4 – A two year comparison of the total number of sanitation, hoarding and severe domestic squalor

| | 2017-18 | 2018-19 |
|---------------------------------------|---------|---------|
| Total number of Sanitation Complaints | 38 | 44 |
| Severe Domestic Squalor | 6 | 15 |
| Hoarding | 6 | 8 |

EHA generally adopts, where possible, an informal (non-legislative) approach when addressing matters relating to hoarding and squalor. Where there is no serious and/or imminent risk to public health, individual(s) are encouraged to address conditions pertaining to hoarding and squalor within their living environment. If these options do not achieve compliance or there is a serious risk to public health, further enforcement action is taken under the SA Public Health Act 2011. During 2018-19 two separate properties were determined to be a breach of the General Duty under the SA Public Health Act 2011. Compliance Notices were also issued under Section 92 of the SA Public Health Act 2011, involving a serious state of domestic squalor at two separate residential properties.

EHA continues to lead the Eastern Hoarding and Squalor Group (the Group). The Group continued into its seventh successful year and met four times. This collaborative forum for EHOs and representatives from Government and non-Government agencies allows for proactive discussion and information sharing on squalor and hoarding, as well as services and resources available to help resolve these issues.

A total of five hazardous waste complaints required investigation during the year. These complaints involved the investigation of asbestos and clandestine drug laboratories.

The SA Public Health Act 2011 prescribes a list of diseases that are notifiable. Notification of these diseases allows for surveillance and investigation to be undertaken to protect the community from the risk of infectious disease.

'Campylobacter is the most commonly notified cause of gastroenteritis in Australia. Foodborne illness caused by Salmonella has been significantly increasing over the past 20 years and has one of the highest rates when compared to similar countries'¹.

Monitoring and Surveillance

Cooling Towers and Warm Water Systems

A total of 28 high-risk manufactured water systems (HRMWS) were registered at 17 sites within EHA's Constituent Councils under the SA Public Health (Legionella) Regulations 2013. All cooling HRMWS systems were inspected at least once throughout the year.

| Cooling Tower Systems | Warm Water Systems |
|------------------------|-------------------------|
| 19 systems inspections | 12 system inspections |
| 1 system follow-up | 5 warm water follow ups |

Water samples were taken from all warm water systems and cooling towers sites during routine inspections. Testing of the samples resulted in two detections of Legionella at two separate sites.

Authorised Officers worked closely with the facilities that reported detections of Legionella to ensure the systems were shut down and decontaminations were promptly undertaken as required by the Regulations.

Three Legionella disease notifications were received from SA Health during the year. Two required investigation.

Salmonella and Campylobacter continue to be the most frequently reported food borne disease within EHA's five Constituent Councils.

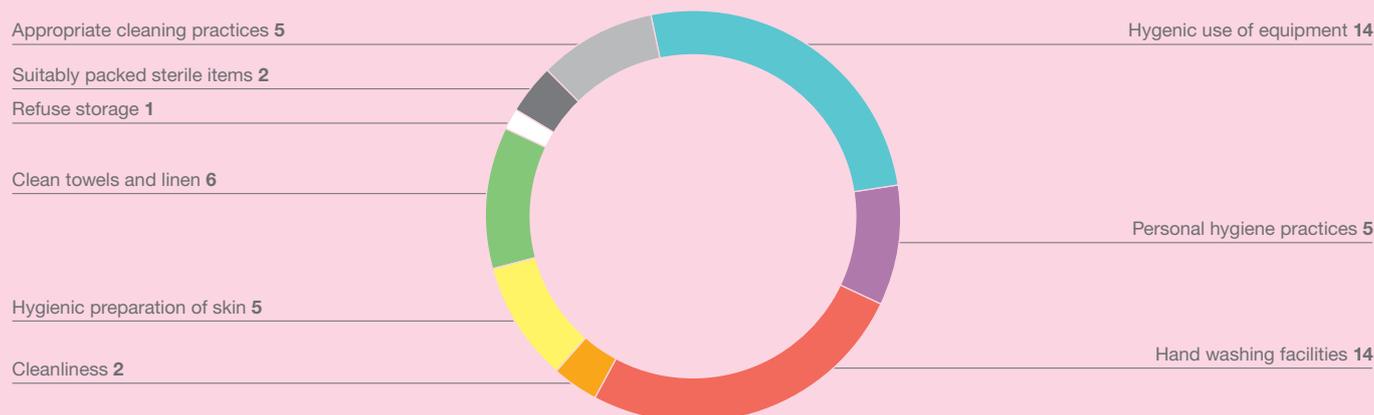
Reductions in reported confirmed cases compared to previous year:

- ▼ 1.5% Campylobacter
- ▼ 46% Salmonella
- ▼ 76% Rotavirus
- ▼ 66% Cryptosporidiosis



¹ Australia's Foodborne Illness Reduction Strategy 2018-2021+, Food Regulation Secretariat, 2018

Figure 6 – Non-compliances identified within personal care and body art practices



Public Swimming Pools and Spas

All public swimming, spa and hydrotherapy pools within EHA's Constituent Councils were assessed against the standards prescribed in the *SA Public Health (General) Regulations 2013*.

During 2018-19 inspections were undertaken at least once for all outdoor pools and twice for indoor pools during the year.

- 69 routine inspections at 28 swimming pool and spa sites
 - » 19% increase compared to 2017-18
- 36 follow-up inspections at 11 swimming pool and spa sites
 - » 50% increase compared 2017-18
- three pool sites required multiple follow up inspections
- one complaint investigation
- five swimming pool and spa sites required temporary closures

Four sites closed voluntarily; two to rectify the failing auto dosing equipment and the other due to excessive chlorination levels. One site was issued with a Compliance Notice under Section 92 of the *SA Public Health Act 2011* as a result of inadequate cyanuric acid and chlorine levels in the pool. The pool operators were instructed to close the pools to the public and undertake the necessary corrective actions. The owner of the pool resolved to close the pool permanently.

Personal Care and Body Art (PCBA)

Assessment of high-risk personal care and body art practices were assessed against the standards prescribed in the *SA Public Health (General) Regulations, 2013*.

During 2018-19:

- eight tattoo premises involving high risk skin penetration practice
 - » one tattoo premises required a follow-up inspection
- 26 beauty premises undertaking high risk treatment processes
 - » six beauty premises requiring a follow-up inspection
- three complaints were received and investigated
 - » two beauty premises
 - » one hairdresser

Waste Control Systems

A small area within EHA's catchment is not connected to SA Water Sewer or a Community Wastewater Management Scheme, requiring the installation of an approved onsite wastewater system.

Waste control system applications are assessed in accordance with the requirements of the *SA Public Health (Wastewater) Regulations 2013*.

During the year EHA received four applications:

- all aerobic waste water systems
- three pending decision
- one approval refused
- six inspections conducted to determine progress of approved wastewater works
- no complaint investigations.



Food Safety

EHA administers the *Food Act 2001* in conjunction with the Food Safety Standards to protect the public from food-borne illness and associated risks. Illnesses caused by the sale or consumption of unsafe food are preventable through education and intervention from EHO's during regular inspections, audits, investigations of complaints and where required, enforcement.

Food Safety Inspections and Enforcement

As at 30 June 2019, a total of 1,270 known food premises were operating within EHA’s jurisdiction, comparable to the previous year. Takeaways, cafes and restaurants continue to be the predominant types of food business.

Food businesses are classified on the basis of food safety risk, using the South Australian Food Business Risk Classification (FBRC) profiling framework (the Framework). The FBRC allows for the monitoring and enforcement to be aligned with the inherent food safety risk of the business, taking into account the business’ performance during inspections.

The majority of food businesses are risk classified as P1 (Figure 7). P4 food businesses selling shelf stable and pre-packaged food are considered ‘low risk’ and are only inspected if there has been a change in activity or a complaint has been received.

EHA’s food safety enforcement practice is to conduct thorough routine inspections and follow-up inspections to ensure non-compliances are rectified and appropriate food safety standards are maintained. Routine and follow-up inspections are opportunities for an EHO to provide advice and information and for businesses to demonstrate improved systems or processes.

During the year EHOs undertook a total of 1,950 food safety inspections (Figure 8).

The SA Health Food Safety Rating Scheme Checklist is used to assess business compliance with food safety standards at routine inspections. Non-compliances against the Standards can range from Minor, Major to Serious. This is dependent on the risk and seriousness of the breach. EHOs identified a total of 6,882 non-compliances (Figure 9).

- Average of seven non-compliances per routine inspection
- 1,098 (55%) of major and serious non-compliances resulted from inspections at P1 restaurant and takeaway businesses
- 148 routine inspections resulted in multiple serious non-compliances
- six routine inspections resulted in 10 or more serious non-compliances (all resulted in further legal action)

Most common serious non-compliances identified during routine inspections in the last 12 months included:

- inadequate sanitising of food contact equipment
- poor food handler hygiene
- unsafe cooling of potentially hazardous food
- unsafe storage of potentially hazardous food on display

Figure 7 – Number of food businesses per risk classification

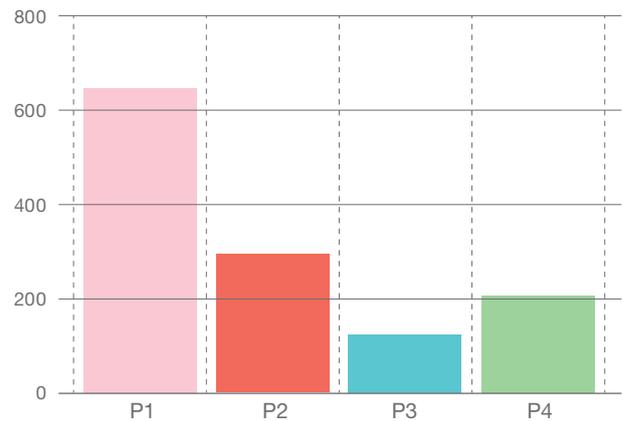


Figure 8 – Type of food safety inspections undertaken during 2018-19

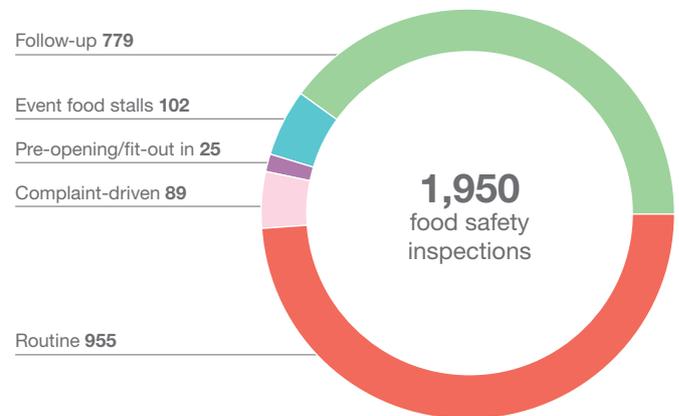
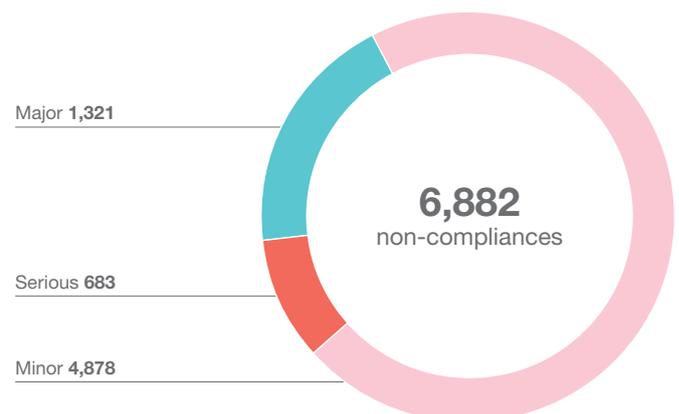


Figure 9 – Non-compliances throughout 2018-19



If repeated non-compliance continues, EHA's enforcement policy contemplates a graduated and proportionate response to be applied to either recurring or very serious food safety breaches.

Figure 10 demonstrates the graduated responses to enforcement. Legal action may be taken on repeat offenders in the form of written warnings, Improvement Notices, Prohibition Orders, Expiations or Prosecutions.

The majority of food businesses requiring legal action are P1 high risk businesses. Enforcement action is however not limited to high risk businesses with warning letters and Improvement Notices also issued to medium risk food businesses.

- Improvement Notices continue to account for the majority of enforcement action taken
- 125 Improvement Notices issued to 80 food businesses
- 30 businesses received more than one Improvement Notice during the year
- 14 businesses expiated for 24 offences committed under the *Food Act 2001*
- only 1.3% of inspections resulted in the issuing of an Expiation Notice
- eight Prohibition Orders were issued – comparable to the previous year
 - » significant vermin and cockroach activity
 - » extremely poor standards of cleanliness
 - » unsafe food processing and storage practices
 - » unsuitable premises

Audits

Food businesses serving food to vulnerable populations, including hospitals, aged care facilities, child care centres and delivered meal organisations are captured under Food Safety Standard 3.3.1. This Standard requires food businesses to comply with Food Safety Standard 3.2.1, and the implementation of a documented and audited Food Safety Program.

A total of 110 food safety audits were completed during 2018-19.

| Within EHA | Other Councils |
|---------------------|--------------------|
| 64 scheduled audits | 46 audits |
| 6 Follow-up audits | 3 Follow-up audits |

Complaints

EHA received a total of 83 food related complaints. These figures are comparable with the previous year.

- A significant proportion of complaints (62%) received related to:
 - » alleged food poisoning
 - » unclean premises
 - » poor personal hygiene or poor food handling
 - » refuse storage accounted

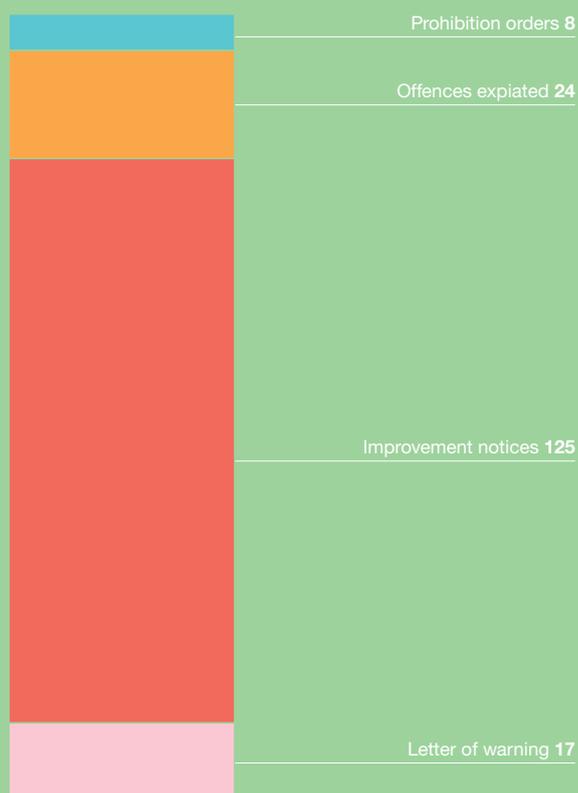
As depicted in the Table 5 there was a significant increase in the number of complaints relating to unclean premises. This may be attributed to the public's increased awareness of safe food practices and required standards, as more information is made readily available through websites and promoted via activities such as Food Safety Week.

Table 5 – Total number of complaints received 2018-19.

| Type of complaints received | Total number of complaints received | |
|---|-------------------------------------|-----------|
| | 2017-18 | 2018-19 |
| Food unsuitable/unsafe due to foreign matter | 0 | 5 |
| Food unsuitable/unsafe due to microbial contamination/growth | 9 | 9 |
| Food unsuitable/unsafe due to presence of unapproved or excessive chemical residues | 6 | 3 |
| Alleged food poisoning | 10 | 13 |
| Unclean premises | 29 | 17 |
| Poor personal hygiene or poor food handling practices | 5 | 13 |
| Vermin/insects/pests observed in premises | 5 | 4 |
| Refuse storage | 11 | 10 |
| Labelling issues | 3 | 2 |
| Other | 6 | 7 |
| Total | 84 | 83 |



Figure 10 – The graduated response to enforcement under the *Food Act 2001*



2018-19

1,950 food safety inspections in total

+ 32% increase from 2017-18

6,882 non-compliances identified

110 food safety audits completed

83 food-related complaints received

Health Care & Community Services

Supported Residential Facilities are privately owned facilities providing personal care services and support a home-like environment for vulnerable people in the community.

neha.org 2019

During 2018-19 EHOs conducted:

12

unannounced
routine audits

8

follow-up visits

10

additional inspections

2

complaint
investigations



Supported Residential Facilities

EHA is the licensing authority for all Supported Residential Facilities (SRF) for its Constituent Councils. A total of six facilities are licensed, with three Pension Only and three retirement Village /Dual License Facilities.

Licensing, Monitoring and Complaints

EHO's conduct unannounced routine audits and where required, follow-up, additional inspections and complaint investigations.

The criteria assessed to determine compliance with the *Supported Residential Facilities Act 1992* and the *Supported Residential Facilities Regulations 2009*, included the following:

- adequacy of documentation and suitability of service plans
- level of staffing and appropriate qualifications
- nutritional quality and variety of the food provided to the residents
- solvency of the business
- public liability insurance
- structural condition of the premises
- financial management
- general amenity and cleanliness of the facility
- medication management
- privacy, dignity and respect of residents
- evidence of an up to date Visitors' Book

Each facility within the Constituent Council area was inspected

for compliance with the essential fire safety requirements by the respective Building Fire Safety Committee. Fire safety reports were provided to EHA as part of the licensing renewal process.

Non-conformances identified at the unannounced audits throughout the year were collated and reviewed prior to the re-licensing of the facilities. Where long term action was required or there were significant or persistent issues, conditions were imposed on the facility's licence for 2019-20.

Three facilities were issued licences for one year with no conditions. Two facilities were issued licences for one year with conditions. One facility was granted a short term extension to the existing SRF licence.

SRF Manager and Acting Manager approvals

One Manager and one acting manager application was approved by EHA's Chief Executive Officer under delegated authority.

Summary Financial Statement 2018/19

Summary Financial Statement for the year ending 30 June 2019



| | 2018 (\$) | 2019 (\$) |
|--|------------------|------------------|
| Income | | |
| Council contributions | 1,680,870 | 1,723,013 |
| Statutory charges | 150,594 | 150,360 |
| User charges | 392,185 | 394,577 |
| Grants, subsidies and contributions | 270,980 | 257,814 |
| Investment income | 12,923 | 16,316 |
| Other income | 20,553 | 15,841 |
| Total income | 2,528,105 | 2,557,921 |
| Expenses | | |
| Employee costs | 1,581,162 | 1,767,577 |
| Materials, contracts and other expenses | 746,550 | 716,069 |
| Depreciation, amortisation and impairment | 46,014 | 37,355 |
| Finance costs | 15,827 | 12,811 |
| Total expenses | 2,389,553 | 2,533,812 |
| Operating surplus (deficit) | | |
| Asset disposal and fair value adjustments | - | - |
| Net surplus (deficit) | 138,552 | 24,109 |
| Other comprehensive income | - | - |
| Total comprehensive income | 138,552 | 24,109 |
| Current assets | | |
| Cash and cash equivalents | 876,554 | 743,272 |
| Trade and other receivables | 122,329 | 168,200 |
| Total current assets | 998,883 | 911,472 |
| Non-current assets | | |
| Infrastructure, property, plant and equipment | 341,914 | 324,192 |
| Total non-current assets | 341,914 | 324,192 |
| Total assets | 1,340,797 | 1,235,664 |
| Current liabilities | | |
| Trade and other payables | 197,380 | 149,195 |
| Borrowings | 64,393 | 64,393 |
| Provisions | 325,421 | 322,578 |
| Liabilities relating to non-current assets held for sale | - | - |
| Total current liabilities | 587,194 | 536,166 |
| Non-current liabilities | | |
| Borrowings | 250,742 | 186,350 |
| Provisions | 38,690 | 24,868 |
| Total non-current liabilities | 289,432 | 211,218 |
| Total liabilities | 876,626 | 747,384 |
| Net assets | 464,171 | 488,280 |
| Equity | | |
| Accumulated Surplus | 464,171 | 488,280 |
| Total equity | 464,171 | 488,280 |

**Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2019**

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**EASTERN HEALTH AUTHORITY****ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019****CERTIFICATION OF FINANCIAL STATEMENTS**

We have been authorised by Eastern Health Authority (EHA) to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of EHA's financial position at 30 June 2019 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Council's accounting and other records.

Michael Livori
CHIEF EXECUTIVE OFFICER

Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date: 28/8/2019

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2019

| | Notes | 2019 \$ | 2018 \$ |
|--|-------|------------------|------------------|
| INCOME | | | |
| Council Contributions | 2 | 1,723,013 | 1,680,870 |
| Statutory charges | 2 | 150,360 | 150,594 |
| User charges | 2 | 394,577 | 392,185 |
| Grants, subsidies and contributions | 2 | 257,814 | 270,980 |
| Investment income | 2 | 16,316 | 12,923 |
| Other income | 2 | 15,841 | 20,553 |
| Total Income | | 2,557,921 | 2,528,105 |
| EXPENSES | | | |
| Employee costs | 3 | 1,767,577 | 1,581,162 |
| Materials, contracts & other expenses | 3 | 716,069 | 746,550 |
| Depreciation, amortisation & impairment | 3 | 37,355 | 46,014 |
| Finance costs | 3 | 12,811 | 15,827 |
| Total Expenses | | 2,533,812 | 2,389,553 |
| NET SURPLUS / (DEFICIT) (transferred to Equity Statement) | | 24,109 | 138,552 |
| Other Comprehensive Income | | - | - |
| Total Other Comprehensive Income | | - | - |
| TOTAL COMPREHENSIVE INCOME | | 24,109 | 138,552 |

This Statement is to be read in conjunction with the attached Notes.

Eastern Health Authority
Statement of Financial Position
as at 30 June 2019

| ASSETS | Notes | 2019 | 2018 |
|--------------------------------------|--------------|------------------|------------------|
| | | \$ | \$ |
| Current Assets | | | |
| Cash and cash equivalents | 4 | 743,272 | 876,554 |
| Trade & other receivables | 4 | 168,200 | 122,329 |
| Total Current Assets | | 911,472 | 998,883 |
| Non-current Assets | | | |
| Property, plant & equipment | 5 | 324,192 | 341,914 |
| Total Non-current Assets | | 324,192 | 341,914 |
| Total Assets | | 1,235,664 | 1,340,797 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Trade & other payables | 6 | 149,195 | 197,380 |
| Borrowings | 6 | 64,393 | 64,393 |
| Provisions | 6 | 322,578 | 325,421 |
| Total Current Liabilities | | 536,166 | 587,194 |
| Non-current Liabilities | | | |
| Borrowings | 6 | 186,350 | 250,742 |
| Provisions | 6 | 24,868 | 38,690 |
| Total Non-current Liabilities | | 211,218 | 289,432 |
| Total Liabilities | | 747,384 | 876,626 |
| NET ASSETS | | 488,280 | 464,171 |
| EQUITY | | | |
| Accumulated Surplus | | 488,280 | 464,171 |
| TOTAL EQUITY | | 488,280 | 464,171 |

This Statement is to be read in conjunction with the attached Notes.

Eastern Health Authority
Statement of Changes in Equity
for the year ended 30 June 2019

| | | Acc'd Surplus | TOTAL EQUITY |
|---|--------------|------------------|-----------------|
| 2019 | Notes | \$ | \$ |
| Balance at end of previous reporting period | | 464,171 | 464,171 |
| Net Surplus / (Deficit) for Year | | 24,109 | 24,109 |
| Balance at end of period | | 488,280 | 488,280 |
| | | | |
| 2018 | Notes | \$ | \$ |
| Balance at end of previous reporting period | | 325,619 | 325,619 |
| Net Surplus / (Deficit) for Year | | 138,552 | 138,552 |
| Balance at end of period | | 464,171 | 464,171 |

This Statement is to be read in conjunction with the attached Notes

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2019

| | | 2019 | 2018 |
|---|-------|------------------|-----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | Notes | \$ | \$ |
| Receipts: | | | |
| Council contributions | | 1,895,314 | 1,848,957 |
| Fees & other charges | | 157,878 | 150,594 |
| User charges | | 372,381 | 446,747 |
| Investment receipts | | 16,316 | 12,923 |
| Grants utilised for operating purposes | | 257,814 | 346,809 |
| Other revenues | | 18,497 | 12,506 |
| Payments: | | | |
| Employee costs | | (1,779,142) | (1,561,774) |
| Materials, contracts & other expenses | | (974,102) | (965,710) |
| Finance payments | | (14,213) | (17,165) |
| Net Cash provided by (or used in) Operating Activities | 7 | (49,257) | 273,887 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Payments: | | | |
| Expenditure on renewal/replacement of assets | | (19,633) | - |
| Net Cash provided by (or used in) Investing Activities | | (19,633) | - |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | |
| Payments: | | | |
| Repayments of borrowings | | (64,392) | (61,440) |
| Net Cash provided by (or used in) Financing Activities | | (64,392) | (61,440) |
| Net Increase (Decrease) in cash held | | (133,282) | 212,447 |
| Cash & cash equivalents at beginning of period | 7 | 876,554 | 664,107 |
| Cash & cash equivalents at end of period | 7 | 743,272 | 876,554 |

This Statement is to be read in conjunction with the attached Notes

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019
Note 1 - SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the *Local Government (Financial Management) Regulations 2011*.

1.2 Historical Cost Convention

Except as stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying Eastern Health Authority's (EHA's) accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar (\$).

2 The Local Government Reporting Entity

Eastern Health Authority is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Road, St Peters, SA 5069. These financial statements include EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

3 Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is recognised when EHA obtains control over the assets comprising the income, or when the amount due constitutes an enforceable debt, whichever first occurs.

Where grants, contributions and donations recognised as incomes during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the amounts subject to those undischarged conditions are disclosed in these notes. Also disclosed is the amount of grants, contributions and receivables recognised as incomes in a previous reporting period which were obtained in respect of EHA's operations for the current reporting period.

The actual amounts of untied grants received during the reporting periods (including the advance allocations) are disclosed in Note 2.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at EHA's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments also form part of Note 8.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition.

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by EHA for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life. Examples of capitalisation thresholds applied during the year are given in Note 5. No capitalisation threshold is applied to the acquisition of land or interests in land.

5.3 Depreciation of Non-Current Assets

All property, plant and equipment assets are systematically depreciated over their useful lives on a straight-line basis which, in the opinion of EHA, best reflects the consumption of the service potential embodied in those assets.

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

Major depreciation periods for each class of asset are shown in Note 5. Depreciation periods for infrastructure assets have been estimated based on the best information available to EHA, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

5.4 Impairment

Assets that have an indefinite useful life are not subject to depreciation and are reviewed annually for impairment. Assets carried at fair value whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if EHA were deprived thereof, are not assessed for impairment.

Other assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

Where an asset that has been revalued is subsequently impaired, the impairment is first offset against such amount as stands to the credit of that class of assets in Asset Revaluation Reserve, any excess being recognised as an expense.

5.5 Borrowing Costs

Borrowing costs in relation to qualifying assets (net of offsetting investment revenue) have been capitalised in accordance with AASB 123 "Borrowing Costs". The amounts of borrowing costs recognised as an expense or as part of the carrying amount of qualifying assets are disclosed in Note 3, and the amount (if any) of interest revenue offset against borrowing costs in Note 2.

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

6.2 Payments Received in Advance & Deposits

Amounts received from external parties in advance of service delivery, and security deposits held against possible damage to EHA assets, are recognised as liabilities until the service is delivered or damage reinstated, or the amount is refunded as the case may be.

7 Borrowings

Loans are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables".

7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based on costs) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based on costs) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

No accrual is made for sick leave as EHA experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. EHA does not make payment for untaken sick leave.

Superannuation

EHA makes employer superannuation contributions in respect of its employees to Statewide Super (the Local Government default scheme) or an employee's choice of super fund. The Statewide Super scheme has two types of membership, each of which is funded differently. No changes in accounting policy have occurred during either the current or previous reporting periods. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 11.

8 Leases

Lease arrangements have been accounted for in accordance with AASB 117.

In respect of finance leases, where EHA substantially carries the entire risks incident to ownership, the leased items are initially recognised as assets and liabilities equal in amount to the present value of the minimum lease payments. The assets are disclosed within the appropriate asset class and are amortised to expense over the period during which EHA is expected to benefit from the use of the leased assets. Lease payments are allocated between interest expense and reduction of the lease liability, according to the interest rate implicit in the lease.

In respect of operating leases, where the lessor substantially retains all of the risks and benefits incident to ownership of the leased items, lease payments are charged to expense over the lease term.

9 GST Implications

In accordance with UIG Abstract 1031 "Accounting for the Goods & Services Tax"

- Receivables and Creditors include GST receivable and payable.
- Except in relation to input taxed activities, revenues and operating expenditures exclude GST receivable and payable.
- Non-current assets and capital expenditures include GST net of any recoupment.
- Amounts included in the Statement of Cash Flows are disclosed on a gross basis.

10 Pending Accounting Standards

Certain new accounting standards and UIG interpretations have been published that are not mandatory for the 30 June 2019 reporting period and have not been used in preparing these reports.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 1 - SIGNIFICANT ACCOUNTING POLICIES (cont.)

| | |
|-----------|---------------------------------------|
| AASB 7 | Financial Instruments – Disclosures |
| AASB 9 | Financial Instruments |
| AASB 15 | Revenue from Contracts with Customers |
| AASB 16 | Leases |
| AASB 1058 | Income of Not-for-Profit Entities |

Standards containing consequential amendments to other Standards and Interpretations arising from the above - AASB 2010-7, AASB 2014-1, AASB 2014-3, AASB 2014-4, AASB 2014-5, AASB 2014-6, AASB 2014-7, AASB 2014-8, AASB 2014-9, AASB 2014-10, AASB 2015-1, AASB 2015-2, AASB 2015-3, AASB 2015-4, AASB 2015-5, AASB 2015-6 and AASB 2015-7.

(Standards not affecting local government have been excluded from the above list.)

AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities, which will commence from 1 July 2019, affect the timing with which revenues, particularly special purpose grants, are recognised. Amounts received in relation to contracts with sufficiently specific performance obligations will in future only be recognised as these obligations are fulfilled. In these Statements, the sum of \$Nil has been recognised as revenue, in accordance with the current Standards, but would in future be recorded as a liability "Amounts in Advance" until the performance obligations have been fulfilled.

AASB 16 Leases, which will commence from 1 July 2019, requires that the right of use conveyed by leasing contracts - except leases with a maximum term of 12 months and leases for non-material amounts - be recognised as a form of Infrastructure, Property, Plant and Equipment, and that the lease liability be disclosed as a liability.

As a result of the new accounting procedure, the following changes will be made to balance sheet amounts as at 1 July 2019:

| | |
|-----------------------------------|-------------|
| IPP&E Right-of-use asset increase | \$1,210,000 |
| Lease liability increase | \$1,210,000 |

The effect on the profit and loss for buildings in future years will be as below;

| | 2020 | 2021 | 2022 | 2023 | 2024 |
|-------------------------|-------------|-----------|-----------|-----------|-----------|
| Income Statement | | | | | |
| Interest expense | 51,680 | 49,115 | 46,327 | 43,305 | 40,034 |
| Depreciation | 87,040 | 87,040 | 87,040 | 87,040 | 87,040 |
| Profit or loss impact | 138,720 | 136,155 | 133,367 | 130,345 | 127,074 |
| Balance Sheet | | | | | |
| Right of use asset | 1,000,960 | 913,920 | 826,880 | 739,840 | 652,800 |
| Lease liability | (1,033,993) | (975,307) | (911,677) | (842,826) | (768,461) |

The effect for motor vehicles is not material.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 2 - INCOME

| | Notes | 2019 \$ | 2018 \$ |
|---|-------|------------------|------------------|
| COUNCIL CONTRIBUTIONS | | | |
| City of Burnside | | 444,498 | 424,220 |
| Campbelltown City Council | | 403,854 | 406,328 |
| City of Norwood, Payneham & St Peters | | 523,301 | 512,052 |
| City of Prospect | | 237,123 | 225,470 |
| Town of Walkerville | | 114,237 | 112,800 |
| | | <u>1,723,013</u> | <u>1,680,870</u> |
| STATUTORY CHARGES | | | |
| Inspection Fees: Food | | 108,095 | 82,389 |
| Inspection Fees: Legionella | | 9,795 | 19,952 |
| SRF Licences | | 2,200 | 2,408 |
| Fines & Expiation Fees | | 30,270 | 45,845 |
| | | <u>150,360</u> | <u>150,594</u> |
| USER CHARGES | | | |
| Immunisation: Clinic Vaccines | | 116,097 | 134,375 |
| Immunisation: Worksite Vaccines | | 98,419 | 94,527 |
| Food Auditing | | 79,538 | 72,481 |
| City of Unley | | 100,523 | 90,802 |
| | | <u>394,577</u> | <u>392,185</u> |
| INVESTMENT INCOME | | | |
| Interest on investments: | | | |
| Local Government Finance Authority | | 16,316 | 12,923 |
| | | <u>16,316</u> | <u>12,923</u> |
| OTHER INCOME | | | |
| Motor Vehicle Reimbursements | | 10,597 | 10,157 |
| Sundry Income | | 5,244 | 10,396 |
| | | <u>15,841</u> | <u>20,553</u> |
| GRANTS, SUBSIDIES, CONTRIBUTIONS | | | |
| Immunisation: School Programme | | 169,874 | 78,940 |
| Meningococcal B Study | | 59,644 | 160,306 |
| Immunisation: AIR | | 28,296 | 31,734 |
| | | <u>257,814</u> | <u>270,980</u> |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE

| | Notes | 2019 \$ | 2018 \$ |
|--|-------|------------------|------------------|
| EMPLOYEE COSTS | | | |
| Salaries and wages | | 1,521,123 | 1,395,211 |
| Employee leave expense | | 38,321 | 36,417 |
| Superannuation - defined contribution plan contributions | 11 | 117,126 | 103,545 |
| Superannuation - defined benefit plan contributions | 11 | 24,653 | 26,511 |
| Workers' Compensation Insurance | | 16,470 | 15,960 |
| Other - Agency staff and Consultant Medical Officer | | 49,884 | 3,518 |
| Total Operating Employee Costs | | 1,767,577 | 1,581,162 |
| Total Number of Employees | | 18 | 18 |
| <i>(Full time equivalent at end of reporting period)</i> | | | |
| MATERIALS, CONTRACTS & OTHER EXPENSES | | | |
| <u>Prescribed Expenses</u> | | | |
| Auditor's Remuneration | | | |
| - Auditing the financial reports | | 7,210 | 7,000 |
| Bad and Doubtful Debts | | 1,532 | 16,014 |
| Governance expenses | | 15,946 | 15,884 |
| Operating Lease Rentals - non-cancellable leases | 9 | | |
| - minimum lease payments | | 60,708 | 56,832 |
| Subtotal - Prescribed Expenses | | 85,396 | 95,730 |
| <u>Other Materials, Contracts & Expenses</u> | | | |
| Accounting | | 5,971 | 10,335 |
| Contractors | | 26,506 | 25,093 |
| Energy | | 10,967 | 9,241 |
| Fringe benefit tax | | 17,165 | 19,090 |
| Human resources | | 11,742 | 13,570 |
| Income protection | | 22,430 | 17,822 |
| Insurance | | 27,248 | 24,104 |
| IT licencing & support | | 136,462 | 115,996 |
| Legal expenses | | 17,484 | 25,301 |
| Motor vehicle expenses | | 26,293 | 19,110 |
| Office rent | | 104,829 | 102,773 |
| Parts, accessories & consumables | | 130,593 | 172,753 |
| Printing & stationery | | 17,557 | 26,496 |
| Staff training | | 13,254 | 19,111 |
| Sundry | | 33,703 | 28,145 |
| Telephone | | 17,638 | 16,999 |
| Work health & safety consultancy | | 10,831 | 4,881 |
| Subtotal - Other Materials, Contracts & Expenses | | 630,673 | 650,820 |
| | | 716,069 | 746,550 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 3 - EXPENSE con't

| | 2019 | 2018 |
|--|----------------------|---------------|
| Notes | \$ | \$ |
| DEPRECIATION, AMORTISATION & IMPAIRMENT | | |
| Depreciation | | |
| Buildings & Other Structures | 23,642 | 23,642 |
| Office Equipment, Furniture & Fittings | 13,713 | 22,372 |
| | <u>37,355</u> | <u>46,014</u> |
| FINANCE COSTS | | |
| Interest on Loans | 12,811 | 15,827 |
| | <u>12,811</u> | <u>15,827</u> |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 4 - CURRENT ASSETS

| | Notes | 2019 \$ | 2018 \$ |
|--------------------------------------|-------|----------------|----------------|
| CASH & EQUIVALENT ASSETS | | | |
| Cash on Hand and at Bank | | 158,728 | 88,297 |
| Deposits at Call | | <u>584,544</u> | <u>788,257</u> |
| | | <u>743,272</u> | <u>876,554</u> |
| TRADE & OTHER RECEIVABLES | | | |
| Debtors - general | | <u>168,200</u> | <u>122,329</u> |
| | | <u>168,200</u> | <u>122,329</u> |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 5 - PROPERTY, PLANT & EQUIPMENT

| | 2018 \$'000 | | | 2019 \$'000 | | |
|--|----------------|------------------|-----------------|----------------|------------------|-----------------|
| | Cost | Acc' Dep'n | Carrying Amount | Cost | Acc' Dep'n | Carrying Amount |
| Buildings & Other Structures | 472,846 | (164,686) | 308,160 | 472,846 | (188,328) | 284,518 |
| Office Equipment, Furniture & Fittings | 336,992 | (303,238) | 33,754 | 239,509 | (199,835) | 39,674 |
| Total IPP&E | 809,838 | (467,924) | 341,914 | 712,355 | (388,163) | 324,192 |
| Comparatives | 809,838 | (421,910) | 387,928 | 809,838 | (467,924) | 341,914 |

| | 2018 \$ | CARRYING AMOUNT MOVEMENTS DURING YEAR \$ | | | | 2019 \$ |
|--|-----------------|---|-----------|-----------------|--------------------------|-----------------|
| | Carrying Amount | Additions Renewals | Disposals | Depreciation | Transfers In Out | Carrying Amount |
| Buildings & Other Structures | 308,160 | - | - | (23,642) | - - | 284,518 |
| Office Equipment, Furniture & Fittings | 33,754 | 19,633 | - | (13,713) | - - | 39,674 |
| Total IPP&E | 341,914 | 19,633 | - | (37,355) | - - | 324,192 |
| Comparatives | 387,928 | - | - | (46,014) | - - | 341,914 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 6 - LIABILITIES

| | Notes | 2019 | | 2018 | |
|--|-------|----------------|----------------|----------------|----------------|
| | | Current | Non-current | Current | Non-current |
| TRADE & OTHER PAYABLES | | | | | |
| Goods & Services | | 111,829 | - | 104,142 | - |
| Accrued expenses - employee entitlements | | 31,904 | - | 26,804 | - |
| Accrued expenses - other | | 5,462 | - | 6,864 | - |
| | | 149,195 | - | 197,380 | - |
| BORROWINGS | | | | | |
| Loans | | 64,393 | 186,350 | 64,393 | 250,742 |
| Finance Leases | 9 | - | - | - | - |
| | | 64,393 | 186,350 | 64,393 | 250,742 |
| PROVISIONS | | | | | |
| Annual Leave (including oncosts) | | 139,446 | - | 144,139 | - |
| Long Service Leave (including oncosts) | | 183,132 | 24,868 | 181,282 | 38,690 |
| | | 322,578 | 24,868 | 325,421 | 38,690 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 7 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

Cash Assets comprise highly liquid investments with short periods to maturity subject to insignificant risk of changes of value. Cash at the end of the reporting period as shown in the Cash Flow Statement is reconciled to the related items in the Balance Sheet as follows:

| | Notes | 2019 | 2018 |
|----------------------------------|--------------|----------------|----------------|
| | | \$ | \$ |
| Total cash & equivalent assets | 4 | <u>743,272</u> | <u>876,554</u> |
| Balances per Cash Flow Statement | | <u>743,272</u> | <u>876,554</u> |

(b) Reconciliation of Change in Net Assets to Cash from Operating Activities

| | | | |
|---|--|-----------------|----------------|
| Net Surplus (Deficit) | | 24,109 | 138,552 |
| Non-cash items in Income Statement | | | |
| Depreciation, amortisation & impairment | | 37,355 | 46,014 |
| Net increase (decrease) in unpaid employee benefits | | <u>(11,565)</u> | <u>19,388</u> |
| | | 49,899 | 203,954 |
| Add (Less): Changes in Net Current Assets | | | |
| Net (increase) decrease in receivables | | (45,871) | 7,296 |
| Net increase (decrease) in trade & other payables | | <u>(53,285)</u> | <u>62,637</u> |
| Net Cash provided by (or used in) operations | | <u>(49,257)</u> | <u>273,887</u> |

(c) Financing Arrangements

Unrestricted access was available at balance date to the following lines of credit:

| | | |
|------------------------|-------|-------|
| Corporate Credit Cards | 5,000 | 5,000 |
|------------------------|-------|-------|

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 8 - FINANCIAL INSTRUMENTS

All financial instruments are categorised as *loans and receivables*.

Accounting Policies - Recognised Financial Instruments

| | |
|--|--|
| Bank, Deposits at Call, Short Term Deposits | <p>Accounting Policy: Carried at lower of cost and net realisable value; Interest is recognised when earned.</p> <p>Terms & conditions: Deposits are returning fixed interest rates 1.25% (2018: 2% and 3%).</p> <p>Carrying amount: approximates fair value due to the short term to maturity.</p> |
| Receivables - Fees & other charges | <p>Accounting Policy: Carried at nominal values less any allowance for doubtful debts. An allowance for doubtful debts is recognised (and re-assessed annually) when collection in full is no longer probable.</p> <p>Terms & conditions: Unsecured, and do not bear interest. Although Authority is not materially exposed to any individual debtor, credit risk exposure is concentrated within the Authority's boundaries.</p> <p>Carrying amount: approximates fair value (after deduction of any allowance).</p> |
| Receivables - other levels of government | <p>Accounting Policy: Carried at nominal value.</p> <p>Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Creditors and Accruals | <p>Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority.</p> <p>Terms & conditions: Liabilities are normally settled on 30 day terms.</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Interest Bearing Borrowings | <p>Accounting Policy: Carried at the principal amounts. Interest is charged as an expense as it accrues.</p> <p>Terms & conditions: secured over future revenues, borrowings are repayable (describe basis); interest is charged at fixed (or variable - describe) rates between 4% and 5% (2018: 4% and 5%)</p> <p>Carrying amount: approximates fair value.</p> |
| Liabilities - Finance Leases | <p>Accounting Policy: accounted for in accordance with AASB 117.</p> |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 8 - FINANCIAL INSTRUMENTS (cont)

Liquidity Analysis

| 2019 | Due < 1 year | Due > 1 year; ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
|------------------------------|----------------|----------------------------|------------------|------------------------------------|--------------------|
| Financial Assets | \$ | \$ | \$ | \$ | \$ |
| Cash & Equivalents | 743,907 | - | - | 743,907 | 743,272 |
| Receivables | 168,200 | - | - | 168,200 | 168,200 |
| Other Financial Assets | - | - | - | - | - |
| Total | 912,107 | - | - | 912,107 | 743,272 |
| Financial Liabilities | | | | | |
| Payables | 111,829 | - | - | 111,829 | 111,829 |
| Current Borrowings | 64,393 | - | - | 64,393 | 64,393 |
| Non-Current Borrowings | - | 242,368 | - | 242,368 | 186,350 |
| Total | 176,222 | 242,368 | - | 418,590 | 250,743 |
| 2018 | Due < 1 year | Due > 1 year; ≤ 5 years | Due > 5 years | Total Contractual Cash Flows | Carrying Values |
| Financial Assets | \$ | \$ | \$ | \$ | \$ |
| Cash & Equivalents | 876,554 | - | - | 876,554 | 876,554 |
| Receivables | 122,329 | - | - | 122,329 | 122,329 |
| Total | 998,883 | - | - | 998,883 | 998,883 |
| Financial Liabilities | | | | | |
| Payables | 163,712 | - | - | 163,712 | 163,712 |
| Current Borrowings | 64,393 | - | - | 64,393 | 64,393 |
| Non-Current Borrowings | - | 275,121 | - | 275,121 | 250,742 |
| Total | 228,105 | 275,121 | - | 503,226 | 478,847 |

The following interest rates were applicable to EHA at balance date:

| | 30 June 2019 | | 30 June 2018 | |
|----------------------|--------------------------------------|-------------------|--------------------------------------|-------------------|
| | Weighted Average Interest Rate | Carrying Value | Weighted Average Interest Rate | Carrying Value |
| | % | \$ | % | \$ |
| Fixed Interest Rates | 4.75 | 690,438 | 4.75 | 376,575 |
| | | 690,438 | | 376,575 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 8 - FINANCIAL INSTRUMENTS (cont)

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of EHA.

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. EHA maximum credit risk on financial assets is the carrying amount, net of any allowance for EHA's doubtful debts. All investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 4 in relation to individual classes of receivables, exposure is concentrated within EHA's boundaries, and there is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of EHA's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. EHA has a balance of both fixed and variable interest rate borrowings and investments. Cash flow fluctuations are managed holistically in seeking to minimise interest costs over the longer term in a risk averse manner.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 9 - COMMITMENTS FOR EXPENDITURE

| | 2019 | 2018 |
|--|---------------|---------------|
| Notes | \$ | \$ |
| Operating Lease Commitments | | |
| EHA leases various plant and equipment under finance leases expiring within 1 to 4 years. At expiry, EHA may re-lease, or return or acquire the leased assets. | | |
| Some leases provide for the payment of contingent rentals depending on actual use of the equipment. Contingent rental payments made are disclosed in Note 3. | | |
| Commitments under operating leases at the reporting date are as follows: | | |
| Not later than one year | 64,188 | 46,717 |
| Later than one year and not later than 5 years | 73,861 | 47,393 |
| Minimum lease payments | 138,049 | 94,110 |
| Less: future finance charges | (45,644) | - |
| Net Lease Liability | 92,405 | 94,110 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 10 - UNIFORM PRESENTATION OF FINANCES

The following is a high level summary of both operating and capital investment activities of EHA prepared on a simplified Uniform Presentation Framework basis.

All Councils in South Australia have agreed to summarise annual budgets and long-term financial plans on the same basis.

The arrangements ensure that all Councils provide a common 'core' of financial information, which enables meaningful comparisons of each Council's finances

| | 2019 | 2018 |
|---|--------------------|--------------------|
| | \$ | \$ |
| Income | 2,557,921 | 2,528,105 |
| Expenses | <u>(2,533,812)</u> | <u>(2,389,553)</u> |
| Operating Surplus / (Deficit) | 24,109 | 138,552 |
| Net Outlays on Existing Assets | | |
| Capital Expenditure on renewal and replacement of Existing Assets | (19,633) | - |
| Add back Depreciation, Amortisation and Impairment | 37,355 | 46,014 |
| | <u>17,722</u> | <u>46,014</u> |
| Net Lending / (Borrowing) for Financial Year | 41,831 | 184,566 |

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 11 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Statewide Super (formerly Local Government Superannuation Scheme). There are two types of membership, each of which is funded differently. Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (9.50% in 2018-19; 9.50% in 2019-20). No further liability accrues to EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2017-18) of "superannuation" salary.

In addition, EHA makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), EHA does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willie Towers Watson as at 30 June 2017. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

EHA also makes contributions to other superannuation schemes selected by employees under the "choice of fund" legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the net assets of the scheme, and no further liability attaches to EHA.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

**Note 12 - CONTINGENCIES & ASSETS & LIABILITIES NOT RECOGNISED IN THE
BALANCE SHEET**

There are no contingencies, asset or liabilities not recognised in the financial statements for the year ended 30 June 2019.

Note 13 - EVENTS OCURRING AFTER REPORTING DATE

There were no events subsequent to 30 June 2019 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2019

Note 14 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

The Key Management Personnel of EHA include the Chairperson, Board Members, CEO and certain prescribed officers under section 112 of the Local Government Act 1999. In all Key Management Personnel were paid the following total compensation:

| | 2019 | 2018 |
|--|----------------|---------|
| | \$ | \$ |
| Salaries, allowances & other short term benefits | 182,054 | 171,153 |
| TOTAL | 182,054 | 171,153 |

| | Amounts received from Related Party during the financial year | Amounts outstanding from Related Party at the end of the financial year |
|---------------------------------------|---|--|
| | 2019 | 2019 |
| | \$ | \$ |
| Related Party Entity | | |
| City of Burnside | 444,498 | - |
| Campbelltown City Council | 403,854 | - |
| City of Norwood, Payneham & St Peters | 523,301 | - |
| City of Prospect | 237,123 | - |
| Town of Walkerville | 114,237 | - |
| TOTAL | 1,723,013 | - |

Description of Services provided to all related parties above:

Assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act 2011, the Food Act 2001 (SA), the Supported Residential Facilities Act 1992 (SA), the Expiation of Offences Act 1996 (SA), (or any successor legislation to these Acts) and any other legislation regulating similar matters that the Constituent Councils determine is appropriate within the purposes of EHA; Take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Michael Livori
CHIEF EXECUTIVE OFFICER

Lisa Scinto
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 28/8/2019



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

Kiki Magro

**CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 25 July 2019



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

.....
Justin Lynch
ACTING CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT

Date: 20/08/2019



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.



Mario Barone
CHIEF EXECUTIVE OFFICER
CITY OF NORWOOD PAYNEHAM & ST PETERS

Date: 26 July 2019



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

A handwritten signature in black ink, appearing to read 'Barry Cant', is written over a horizontal dotted line.

Barry Cant
ACTING CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE

Date: 31 July 2019.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2019, Dean Newbery and Partners, Chartered Accountants, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22(3) *Local Government (Financial Management) Regulations 2011*.

.....
Paul Di Iulio
**CHIEF EXECUTIVE OFFICER
CAMPBELLTOWN CITY COUNCIL**

Date: 20 September 2019

