



Board of Management

30 August 2023



local councils working together to protect the health of the community



**EASTERN HEALTH AUTHORITY
BOARD OF MANAGEMENT MEETING**

WEDNESDAY 30 August 2023

Notice is hereby given that a meeting of the Board of Management of the Eastern Health Authority will be held at Eastern Health Authority Offices, 101 Payneham Road, St Peters on Wednesday 30 August 2023 commencing at 6.30 pm.

A light meal will be served at 5:45 pm.

A handwritten signature in black ink, appearing to read 'M Livori', is positioned above the printed name and title.

**MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER**

AGENDA

EASTERN HEALTH AUTHORITY BOARD OF MANAGEMENT MEETING

WEDNESDAY 30 August 2023

Commencing at 6.30 pm

1 Opening

2 Acknowledgement of Traditional Owners

We acknowledge this land that we meet on today is the traditional land of the Kaurna People and that we respect their spiritual relationship with their country.

3 Opening Statement

We seek understanding and guidance in our debate, as we make decisions for the management of the Eastern Health Authority, that will impact the public health on those that reside, study, work in and visit the constituent councils that the Eastern Health Authority Charter provides services to.

4 Apologies

5 Minutes

Recommendation

That the minutes of the meeting of the Council held on Wednesday 28 June 2023 as printed and circulated be taken as read and confirmed.

6 Matters arising from the minutes

Agenda Continued

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8 Other Business

9 Closure of Meeting

EASTERN HEALTH AUTHORITY

Minutes of the Meeting of the Board of Management of Eastern Health Authority (EHA) held at EHA Offices, 101 Payneham Road, St Peters on 28 June 2023 commencing at 6:30pm.

MEMBERS PRESENT:

Cr K Moorhouse, Cr S Whittington	Norwood, Payneham & St Peters
Cr P Cornish	Burnside
Cr M Noble	Campbelltown
Cr K Barnett	Prospect
Cr J Allanson, Cr J Nenke	Corporation of the Town of Walkerville

In attendance:

M Livori	Chief Executive Officer
N Conci	Team Leader Environmental Health
K Paparella	Team Leader Administration and Immunisation

1 OPENING:

The meeting was declared open by the Cr P Cornish at 6:30 pm.

2 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS:

We acknowledge this land that we meet on today is the traditional land of the Kaurna People and that we respect their spiritual relationship with their country.

3 OPENING STATEMENT:

We seek understanding and guidance in our debate, as we make decisions for the management of the Eastern Health Authority, that will impact the public health on those that reside, study, work in and visit the constituent councils that the Eastern Health Authority Charter provides services to.

4 APOLOGIES:

Cr T Nguyen	Prospect
M Hammond	Campbelltown

5 CONFIRMATION OF MINUTES:

Cr S Whittington moved:

The minutes of the meeting of the Board held on 3 May 2023 be taken as read and confirmed.

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY

1: 062023

6 MATTERS ARISING FROM THE MINUTES:

Nil.

7 ADMINISTRATION REPORT

7.1 FINANCIAL REPORT

Cr J Allanson moved:

That:

1. The financial report is received.

Seconded by Cr J Nenke

CARRIED UNANIMOUSLY

2: 062023

7.2 ADOPTION OF ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2023/2024

Cr K Moorhouse moved:

That:

1. The report regarding the adoption of the Eastern Health Authority Annual Business Plan and Budgeted Financial Statements for 2023/2024 is received.
2. The Eastern Health Authority Annual Business Plan and Budget for 2023/2024 provided as attachment 1 to the report is adopted.
3. A copy of the Eastern Health Authority Annual Business Plan 2023/2024 incorporating the Budget are provided to the Chief Executive Officer of each Constituent Council within five business days.

Seconded by Cr S Whittington

CARRIED UNANIMOUSLY 3: 062023

7.3 REVIEW OF THE FOOD BUSINESS INSPECTION FEE POLICY

Cr J Nenke moved:

That:

1. The report regarding the review of the Food Business Inspection Fee Policy is received.
2. The Policy entitled Food Business Inspection Fee Policy, marked attachment 2 to this report, is adopted.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY 4: 062023

7.4 REVIEW OF THE FOOD BUSINESS AUDIT FEE POLICY

Cr J Allanson moved:

That:

1. The report regarding the review of the Food Business Audit Fee Policy is received.
2. The policy entitled Food Business Audit Fee Policy, marked attachment 2 to this report, is adopted.

Seconded by Cr S Whittington

CARRIED UNANIMOUSLY 5: 062023

7.5 SUPPORTED RESIDENTIAL FACILITY LICENSING REPORT

Cr K Barnett moved:

That:

1. The Supported Residential Facilities 2022-2023 Licensing Report is received.

2. The applicants detailed below be granted a licence to operate a Supported Residential Facility for a period of 12 months from 1 July 2023 to 30 June 2024 under the provisions of the *Supported Residential Facilities Act 1992* subject to conditions as detailed:

Applicant	Premises
Magill Lodge Supported Residential Care Pty Ltd	Magill Lodge Supported Residential Care 524 Magill Road Magill SA 5072
Conditions	
<ol style="list-style-type: none"> 1. Ensure that the facility and all the furniture, fixtures and fittings are maintained in a clean, safe and hygienic condition as indicated in the audit report. 1. Maintain records of cleaning and maintenance activities undertaken at the facility in accordance with the approved cleaning and maintenance schedules. 2. Retain all cleaning and maintenance records at the facility to demonstrate compliance with condition 1. 3. If there are 30 or more residents of the facility – ensure that the staff includes both a cook and a cleaner in addition to the members of staff who provide personal care services to residents of the facility; and in any case – ensure that the facility is staffed so as to ensure, at all times, the proper care and safety of residents. 4. Comply with the requirements of Section 157 of the <i>Planning and Development and Infrastructure Act, 2016</i> in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises. 	
Applicant	Premises
Palm Gardens Consolidated Pty Ltd	Magill Estate Retirement Village 122 Reid Avenue Magill SA 5072
Conditions	
<ol style="list-style-type: none"> 1. Comply with the requirements of Section 157 of the <i>Planning and Development and Infrastructure Act, 2016</i> in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises. 	

Applicant	Premises
Bellara Aged Care Village Pty Ltd	Bellara Village 98 Newton Road Campbelltown SA 5074
Conditions	
<ol style="list-style-type: none"> 1. Rectify the outstanding fire safety non-conformances detailed in the letter to you from the Campbelltown City Council Building and Fire Safety Committee dated 29 May 2023 by 31 July 2023. 2. Comply with requirements of Section 157 of the <i>Planning and Development and Infrastructure Act, 2016</i> in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises. 	

Seconded by Cr K Moorhouse

CARRIED UNANIMOUSLY 6: 062023

7.6 REVIEW OF THE COMPLIMENTARY RODENTICIDE SERVICE

Cr J Nenke moved:

That:

1. The report regarding the review of the Complimentary Rodenticide Service is received.
2. The Board of Management endorses the decision to cease distribution of rodenticide and will continue appropriate messaging to the community in relation to the prevention and control of rodents.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY 7: 062023

8 INFORMATION REPORTS

8.1 ENVIRONMENTAL HEALTH ACTIVITY REPORT

Cr K Barnett moved:

That:

1. The Environmental Health Activity Report is received.

Seconded by Cr K Moorhouse

CARRIED UNANIMOUSLY

8: 062023

8.2 IMMUNISATION ACTIVITY REPORT

Cr S Whittington moved:

That:

1. The Immunisation Services Report is received.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY

9: 062023

9 CONFIDENTIAL ITEMS

Nil.

10 CORRESPONDENCE

Nil.

11 OTHER BUSINESS

Resignation of Independent Audit Committee member – Chief Executive Officer verbal update.

12 CLOSURE OF MEETING:

The Chairperson, Cr P Cornish, declared the meeting closed at 7:49 pm.

The foregoing minutes were printed and circulated to EHA Members and member Councils on 29 June 2023.

Cr P Cornish

CHAIRPERSON

7.1 DRAFT GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Author: Michael Livori

Ref: AF23/58

Summary

This report presents the draft General Purpose Financial Statements for the year ended 30 June 2023 (the statements) for adoption by the Board of Management.

Eastern Health Authority's (EHA) Charter requires its books of accounts and financial statements to be audited annually by an external auditor. The audited financial statements must be provided to Constituent Councils to allow them to be incorporated into their own audited financial statements. The audited financial statements are then required to be incorporated into the EHA Annual Report.

Report

The General Purpose Financial Reports for the year ending 30 June 2023 (provided as attachment 1) have been prepared in accordance with the Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, and the South Australian Model Financial Statements for 2023. They reflect the operations of EHA between the period 1 July 2022 and 30 June 2023.

There are four principal statements which are accompanied by notes which form part of the financial report:

- Statement of Comprehensive Income
- Statement of Financial Position
- Statement of Changes in Equity
- Statement of Cash Flows

As detailed in the reports, EHA is reporting an Operating Surplus of \$25,383 for 2022-2023 compared to an operating deficit of \$13,674 in 2021-2022.

Differences when comparing 2022 and 2023 Financial Statements

A full comparison of the 2022 and 2023 audited financial results is provided as attachment 2. Commentary in relation to material differences (where applicable) is provided in the following tables.

Statement of Comprehensive Income				
	2022/2023	2021/2022	Variation	Commentary
Income				
Statutory Charges	136,026	111,391	24,635	Increase in Food Inspection Income
User Charges	457,619	295,541	162,078	Immunisation Service provision (full year v 6 months) Food Auditing
Investment income	15,866	4,320	11,546	Increased interest rates
Expenses				
Employee Costs	1,881,592	1,750,609	130,983	Immunisation service provision and increase in School Immunisation program
Net Surplus/(Deficit)	25,383	(13,674)	39,057	
Statement of Financial Position				
	2022/2023	2021/2022	Variation	Commentary
Total Current Assets	916,670	871,963	44,707	Increase in receivables.
Total Non-Current Assets	1,104,793	1,214,249	(109,456)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets
Total Current Liabilities	518,864	563,485	(44,621)	Reduction in borrowings
Total Non-Current Liabilities	925,646	971,157	(45,511)	Reduction in borrowings
Total Liabilities	1,444,510	1,534,642	(90,132)	See above
Net Assets	576,953	551,570	25,383	Income Statement result

Statement of Cash Flows				
	2022/2023	2021/2022	Variation	Commentary
Net Cash Provided / (used) by Operating Activities	162,637	51,983	110,654	See Note 7
Net Increase (Decrease) in cash held	3,886	(142,013)	145,899	See Note 7
Cash and cash equivalents at end of period	644,769	640,883	3,886	See Note 7
Statement of Changes in Equity				
	2022/2023	2021/2022	Variation	Commentary
Accumulated Surplus Balance at end of Period	576,953	551,570	25,383	Income Statement result
Total Equity Balance at end of Period	576,953	551,570	25,383	Income Statement result

A meeting of the Eastern Health Authority Audit Committee (the Committee) was held on 16 August 2023 at which the Draft General Purpose Financial Reports for the year ending 30 June 2023 were considered. David Francis (Lead Auditor) from Bentleys was in attendance at the meeting to discuss his audit findings with the committee.

The committee had general discussion with the Auditor in relation to the audit findings and audit process. The following two current year matters were raised by the Auditor and considered at the meeting.

1 Provision for Doubtful Debts.

Risk

Management's provision for doubtful debts assessment may not comply with the requirements of Australian Accounting Standard, AASB 9. Revenue may not be correctly recorded or not recorded at all.

Outcome

Management have identified that \$33,733 of the debtor balances at 30 June 2023 will not be collected and will be written off in the 2024 financial year. There is no provision for doubtful debts and therefore the debtors balance is over-stated by \$33,733. The effect on the result for the year is estimated to be less than this because there was also no provision in prior years, but arguably there would have been some doubtful debts. The effect on the financial report is not considered to be material and so we have accepted the difference. We again recommend that the entity should be maintaining a provision for doubtful debts balance in order to comply with Accounting Standards and to ensure the debtors balance is not over-stated.

Management Response

As discussed with the auditor over multiple reporting periods, the majority of these doubtful debts result from expiations that are not recoverable. Once an expiation is at the enforcement stage, legislation requires that non-paid expiations are enforced by the South Australian Government Enforcement and Fines Recovery Unit. In the future, an allowance equivalent to 20% of the value of budgeted fine income will be included in the budget as Doubtful Debts.

2 *Cut-off accounting adjustments*

Observation

We identified the following errors related to balance date adjustments in this year's audit:

Income Protection Insurance for the FY24 year was expensed in FY23. (\$32k)
Payroll for the last fortnight of June 2023, that was paid in early July, was not accrued as an expense/liability for FY23 (\$55k). These errors were subsequently amended.

Management Response

Income protection invoices are always dated 30 June by the supplier for insurance required for the next financial year. The invoice was entered with the date (30 June 2023) of the invoice and should have been marked for prepayment. The final payroll for the financial year was not posted as superannuation had not yet been being finalised. Standard Operating procedures will be amended so that in the future, transactions that occur around year end are managed appropriately.

Prior Year's Observations

Auditor Comment

The current suite of management systems used by EHA do not all integrate with each other, and require a level of manual processing. This includes the timesheet system (Flexi Minder and manual time books); payroll module (MYOB) and billing employee's time for food audits.

Management Comment

EHA Management have reviewed the accounting and related time management systems and have identified that there is not a measurable benefit in integrating the two systems as they are not interdependent. The Time Management system has however been upgraded and has now improved functionality.

After consideration of the statements the committee will be requested to recommend that:

- the external auditor be advised that the Committee is satisfied that the draft statements present fairly the state of affairs of the organisation.
- the final audited statements be presented to the Board of Management, and

- the Presiding Member of the Audit Committee is authorised to sign a statement to certify the independence of the external auditors.

A copy of the Audit Completion report has been received and is provided as attachment 3. The auditors intend to issue an unmodified audit opinion over the financial report of Eastern Health Authority.

Following their consideration of the Financial Statement and Auditor Report the Audit Committee resolved the following:

That:

1. The Draft General Purpose Financial Statements for the Year ending 30 June 2023 Report is noted.
2. The Committee is satisfied that the 2022/2023 draft statements present fairly the state of affairs of the organisation.
3. The 2022/2023 final audited statements are presented to the Board of Management.
4. The Presiding Member of the Audit Committee is authorised to sign a statement to certify the independence of the external auditors.

RECOMMENDATION

That:

1. The General Purpose Financial Reports for the Year ending 30 June 2023 report is received.
2. The Board of Management notes that the Audit Committee is satisfied that the 2022/2023 draft statements present fairly the state of affairs of the organisation.
3. The General Purpose Financial Reports including the Annual Financial Statements for the Year ending 30 June 2023 provided as attachment 1 are received and adopted.
4. The Chair and Chief Executive Officer be authorised to sign the Certification of Financial Statements in relation to the audit for the 2022/2023 year.
5. A copy of the General Purpose Financial Reports including the Annual Financial Statements for the Year ending 30 June 2023 are provided to the Constituent Councils.

Eastern Health Authority
General Purpose Financial Reports
for the year ended 30 June 2023

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EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

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 2023 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that EHA's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

.....
Michael Livori
CHIEF EXECUTIVE OFFICER

.....
Cr Peter Cornish
CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date:

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2023

		2023	2022
	Notes	\$	\$
INCOME			
Council Contributions	2	1,828,000	1,828,263
Statutory charges	2	136,026	111,391
User charges	2	457,619	295,541
Grants, subsidies and contributions - Operating	2	230,170	226,108
Investment income	2	15,866	4,320
Other income	2	7,255	3,585
Total Income		<u>2,674,936</u>	<u>2,469,208</u>
EXPENSES			
Employee costs	3	1,881,592	1,750,609
Materials, contracts & other expenses	3	571,267	516,677
Depreciation, amortisation & impairment	3	159,013	168,844
Finance costs	3	37,681	46,752
Total Expenses		<u>2,649,553</u>	<u>2,482,882</u>
OPERATING SURPLUS / (DEFICIT)		<u>25,383</u>	<u>(13,674)</u>
Other Comprehensive Income			
Total Other Comprehensive Income		<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>25,383</u>	<u>(13,674)</u>

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2023

		2023	2022
ASSETS	Notes	\$	\$
Current Assets			
Cash and cash equivalents	4	644,769	640,883
Trade & other receivables	4	271,901	231,080
Total Current Assets		916,670	871,963
Non-current Assets			
Property, plant & equipment	5	1,104,793	1,214,249
Total Non-current Assets		1,104,793	1,214,249
Total Assets		2,021,463	2,086,212
LIABILITIES			
Current Liabilities			
Trade & other payables	6	121,916	133,225
Borrowings	6	111,865	140,794
Provisions	6	285,083	289,466
Total Current Liabilities		518,864	563,485
Non-current Liabilities			
Borrowings	6	881,032	961,297
Provisions	6	44,614	9,860
Total Non-current Liabilities		925,646	971,157
Total Liabilities		1,444,510	1,534,642
NET ASSETS		576,953	551,570
EQUITY	Notes	\$	\$
Accumulated surplus		576,953	551,570
TOTAL EQUITY		576,953	551,570

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 2023

		Acc'd Surplus	TOTAL EQUITY
2023	Notes	\$	\$
Balance at end of previous reporting period		551,570	551,570
Net Surplus / (Deficit) for Year		25,383	25,383
Balance at end of period		576,953	576,953

2022	Notes	\$	\$
Balance at end of previous reporting period		565,244	565,244
Net Surplus / (Deficit) for Year		(13,674)	(13,674)
Balance at end of period		551,570	551,570

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 2023

		2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<i>Receipts:</i>			
Council Contributions		1,828,000	1,828,263
Fees & other charges		136,026	111,391
User charges		418,158	227,946
Investment receipts		14,506	4,044
Grants utilised for operating purposes		230,170	226,108
Other revenues		7,633	3,585
<i>Payments:</i>			
Employee costs		(1,847,155)	(1,764,556)
Materials, contracts & other expenses		(586,184)	(536,431)
Finance payments		(38,517)	(48,367)
Net Cash provided by (or used in) Operating Activities		162,637	51,983
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(49,557)	(82,379)
Net Cash provided by (or used in) Investing Activities		(49,557)	(82,379)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayments of borrowings		(38,391)	(74,132)
Repayment of principal portion of lease liabilities		(70,803)	(37,485)
Net Cash provided by (or used in) Financing Activities		(109,194)	(111,617)
Net Increase (Decrease) in cash held		3,886	(142,013)
Cash & cash equivalents at beginning of period	7	640,883	782,896
Cash & cash equivalents at end of period	7	644,769	640,883

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 2023

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 on a going concern basis using the historical cost convention 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 dated (insert date).

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) 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 these Notes.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest dollar.

2 The Local Government Reporting Entity

EHA is incorporated under the SA Local Government Act 1999 and has its principal place of business at 101 Payneham Rd, St Peters SA. These consolidated 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

3.1 Revenue

EHA recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate.

In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied (i.e. when it transfers control of a product or service to a customer). Revenue is measured based on the consideration to which EHA expects to be entitled in a contract with a customer.

In other cases, AASB 1058 applies when EHA enters into transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives. The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset has been received to enable the EHA to acquire or construct a recognisable non-financial asset that is to be controlled by the EHA. In this case, EHA recognises the excess as a liability that is recognised over time in profit and loss when (or as) the entity satisfies its obligations under the transfer.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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.

4.2 Other Financial Instruments

Receivables for rates and annual charges are secured over the subject land, and bear interest at rates determined in accordance with the Local Government Act 1999. Other receivables are generally unsecured and do not bear interest.

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 8.

6 Property, Plant & Equipment

6.1 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.

6.2 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.

6.4 Depreciation of Non-Current Assets

Property, plant and equipment assets recognised 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.

6.5 Impairment

Assets 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 subject to impairment testing.

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 inflows 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.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023
Note 1 - Significant Accounting Policies

7 Payables

7.1 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.

7.2 Payments Received in Advance & Deposits

Amounts (other than grants) 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.

8 Borrowings

Borrowings are initially recognised at fair value net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings 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". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

9 Provisions

9.1 Employee Benefits

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 the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 11.

10 Leases

EHA assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

EHA as a lessee

EHA recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 1 - Significant Accounting Policies

i) Right-of-use assets

EHA recognises right-of-use assets at the commencement date of the lease. Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities. The cost of right-of-use assets includes the amount of lease liabilities recognised, initial direct costs incurred, lease payments made at or before the commencement date less any lease incentives received and the estimate of costs to be incurred to restore the leased asset.

Right of use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

ii) Lease liabilities

At the commencement date of the lease, EHA recognises lease liabilities measured at the present value of lease payments to be made over the lease term. In calculating the present value of lease payments, EHA uses its incremental borrowing rate or the interest rate implicit in the lease.

iii) Short-term leases and leases of low-value assets

EHA applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date). It also applies the low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

12 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.

13 New and amended standards and interpretations

EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2022. New standards and amendments relevant to EHA are listed below. EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

Nil

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 2 - INCOME

	Notes	2023 \$	2022 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		494,233	448,572
Cambelltown City Council		453,186	478,298
City of Norwood, Payneham & St Peters		584,210	571,786
City of Prospect		214,740	225,897
Town of Walkerville		81,631	103,710
		1,828,000	1,828,263
STATUTORY CHARGES			
Inspection Fees: Food		107,990	91,848
Inspection Fees: Legionella		10,027	8,524
SRF Licences		1,630	2,145
Fines & expiation fees		16,379	8,874
		136,026	111,391
USER CHARGES			
Immunisation: Clinic Vaccines		86,207	68,441
Immunisation: Service Provision		152,625	69,000
Immunisation: Worksite Vaccines		96,177	73,044
Immunisation: Clinic Service Fee		1,640	1,050
Food Auditing		120,970	84,006
		457,619	295,541
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		15,866	4,320
		15,866	4,320
OTHER INCOME			
Motor Vehicle Reimbursements		4,357	2,992
Sundry		2,898	593
		7,255	3,585
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		209,229	182,701
Immunisation: AIR		18,941	18,240
Immunisation: PHN Project		2,000	25,167
		230,170	226,108
		230,170	226,108
Sources of grants			
<i>Other</i>		230,170	226,108
		230,170	226,108

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE

	Notes	2023 \$	2022 \$
EMPLOYEE COSTS			
Salaries and Wages		1,580,063	1,510,095
Employee leave expense		54,041	18,047
Superannuation - defined contribution plan contributions	11	172,557	144,032
Superannuation - defined benefit plan contributions	11	20,103	16,909
Workers' Compensation Insurance		20,160	16,451
Other - Agency staff and Consultant Medical Officer		34,668	45,075
Total Operating Employee Costs		1,881,592	1,750,609
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		8,800	8,300
Bad and Doubtful Debts			4,251
Governance expenses		16,038	10,437
Lease Expenses - short term leases	10	26,942	15,783
Subtotal - Prescribed Expenses		51,780	38,771
<u>Other Materials, Contracts & Expenses</u>			
Accounting		3,775	5,127
Contractors		28,290	23,154
Energy		7,182	8,868
Fringe benefits tax		14,480	14,272
Human resources		8,794	15,657
Income protection		31,047	25,692
Insurance		39,010	30,085
IT licencing & support		151,411	147,883
Legal Expenses		14,321	13,560
Motor vehicle expenses		25,465	19,895
Parts, accessories & consumables		105,347	94,211
Printing & stationery		24,387	17,660
Staff training		20,974	13,410
Sundry		22,759	22,327
Telephone		16,248	17,758
Work health & safety consultancy		5,997	8,347
Subtotal - Other Materials, Contracts & Expenses		519,487	477,906
		571,267	516,677

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 3 - EXPENSE con't

	2023	2022
Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT		
Depreciation		
Buildings & Other Structures	27,394	23,642
Office Equipment, Furniture & Fittings	3,752	14,247
Right of Use Assets	127,867	130,955
	<u>159,013</u>	<u>168,844</u>
FINANCE COSTS		
Interest on Loans	(836)	5,532
Interest on Leases	38,517	41,220
	<u>37,681</u>	<u>46,752</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 4 - CURRENT ASSETS

		2023	2022
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		199,093	159,713
Deposits at Call		445,676	481,170
		<u>644,769</u>	<u>640,883</u>
TRADE & OTHER RECEIVABLES			
Accrued Revenues		1,729	369
Debtors - general		270,172	230,711
		<u>271,901</u>	<u>231,080</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 -PROPERTY, PLANT & EQUIPMENT (IPP&E)

		2022				2023			
		\$				\$			
	Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures		-	472,846	(259,254)	213,592	-	472,846	(286,648)	186,198
Office Equipment, Furniture & Fittings		-	268,730	(250,229)	18,501	-	281,287	(253,981)	27,306
Right of Use Assets		-	1,325,000	(342,844)	982,156	-	1,362,000	(470,711)	891,289
Total IPP&E		-	2,066,576	(852,327)	1,214,249	-	2,116,133	(1,011,340)	1,104,793
Comparatives		-	2,070,032	(769,318)	1,300,714	-	2,066,576	(852,327)	1,214,249

This Note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 5 - PROPERTY, PLANT & EQUIPMENT

	2022	Carrying Amounts Movement During the Year							2023	
	\$	\$							\$	
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
	Buildings & Other Structures	213,592	-	-	-	(27,394)	-	-	-	-
Office Equipment, Furniture & Fittings	18,501	-	12,557	-	(3,752)	-	-	-	-	27,306
Right of Use Assets	982,156	-	37,000	-	(127,867)	-	-	-	-	891,289
Total IPP&E	1,214,249	-	49,557	-	(159,013)	-	-	-	-	1,104,793
Comparatives	1,300,714	-	82,379	-	(168,844)	-	-	-	-	1,214,249

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 6 - LIABILITIES

		2023		2022	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		60,791	-	75,708	-
Accrued expenses - employee entitlements		58,987	-	54,921	-
Accrued expenses - other		-	-	836	-
GST Payable		2,138	-	1,760	-
		121,916	-	133,225	-
BORROWINGS					
Loans		-	-	38,391	-
Leases Liabilities	10	111,865	881,032	102,403	961,297
		111,865	881,032	140,794	961,297
PROVISIONS					
LSL Employee entitlements (including oncosts)		136,974	44,614	165,971	9,860
AL Employee entitlements (including oncosts)		148,109	-	123,495	-
		285,083	44,614	289,466	9,860
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		-	-	-	-

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

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	2023	2022
		\$	\$
Total cash & equivalent assets	4	644,769	640,883
Balances per Cash Flow Statement		<u>644,769</u>	<u>640,883</u>

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

Net Surplus (Deficit)	25,383	(13,674)
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	159,013	168,844
Net increase (decrease) in unpaid employee benefits	34,437	(13,947)
	<u>218,833</u>	<u>141,223</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(40,443)	(42,179)
Net increase (decrease) in trade & other payables	(15,753)	(47,061)
Net Cash provided by (or used in) operations	<u>162,637</u>	<u>51,983</u>

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
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The bank overdraft facilities may be drawn at any time and may be terminated by the bank without notice.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

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

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost, interest is recognised when earned

Terms & conditions: Deposits are returning fixed interest rates of 4.3% (2022: 0.30%).

Carrying amount: approximates fair value due to the short term to maturity.

Receivables - Fees & other charges

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method

Terms & conditions: Unsecured, and do not bear interest. Although EHA is not materially exposed to any individual debtor, credit risk exposure is concentrated within the EHA's boundaries.

Carrying amount: approximates fair value (after deduction of any allowance).

Receivables - other levels of government

Accounting Policy: initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method.

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.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the EHA.

Terms & conditions: Liabilities are normally settled on 30 day terms.

Carrying amount: approximates fair value.

Liabilities - Interest Bearing Borrowings

Accounting Policy: initially recognised at fair value and subsequently at amortised cost, interest is charged as an expense using the effective interest rate

Carrying amount: approximates fair value.

Liabilities - Finance Leases

Accounting Policy: accounted for in accordance with AASB 16 as stated in Note 10

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2023	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	644,769	-	-	644,769	644,769
Receivables	273,003	-	-	273,003	271,901
Total	917,772	-	-	917,772	916,670
<u>Financial Liabilities</u>					
Payables	96,432	-	-	96,432	62,929
Lease Liabilities	111,865	464,492	576,357	1,152,714	992,897
Total	208,297	464,492	576,357	1,249,146	1,055,826

2022	Due < 1 year	Due > 1 year; ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	640,883	-	-	640,883	640,883
Receivables	233,141	-	-	233,141	233,141
Total	874,024	-	-	874,024	874,024
<u>Financial Liabilities</u>					
Payables	77,861	-	-	77,861	77,861
Current Borrowings	38,391	-	-	38,391	38,391
Lease Liabilities	102,403	347,325	613,972	1,063,700	1,063,700
Total	218,655	347,325	613,972	1,179,952	1,179,952

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

	30 June 2023		30 June 2022	
	Weighted Average Interest Rate	Carrying Value	Weighted Average Interest Rate	Carrying Value
	%	\$	%	\$
Fixed Interest Rates		-	4.75	122,523
		-		122,523

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 8 - FINANCIAL INSTRUMENTS (con't)

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. The maximum credit risk on financial assets of EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 4 in relation to individual classes of receivables, exposure is concentrated within the 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. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

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 2023

Note 9 - 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, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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.

	2023	2022
	\$	\$
Income		
<i>Council Contributions</i>	1,828,000	1,828,263
<i>Statutory charges</i>	136,026	111,391
<i>User charges</i>	457,619	295,541
<i>Grants, subsidies and contributions - Operating</i>	230,170	226,108
<i>Investment income</i>	15,866	4,320
<i>Other income</i>	7,255	3,585
	2,674,936	2,469,208
Expenses		
<i>Employee costs</i>	(1,881,592)	(1,750,609)
<i>Materials, contracts and other expenses</i>	(571,267)	(516,677)
<i>Depreciation, amortisation and impairment</i>	(159,013)	(168,844)
<i>Finance costs</i>	(37,681)	(46,752)
	(2,649,553)	(2,482,882)
Operating Surplus / (Deficit)	25,383	(13,674)
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(49,557)	(82,379)
Add back Depreciation, Amortisation and Impairment	159,013	168,844
	109,456	86,465
Annual Net Impact to Financing Activities	134,839	72,791

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 10 - LEASES

EHA as a Lessee

Right of Use Assets

(include description of assets which are leased)

Set out below are the carrying amounts (written down value) of right of use assets recognised within Property, Plant & Equipment and the movements during the period:

Right of Use Assets (Carrying Value)	Building & Other Structures	Motor Vehicles	Office Equipment	Total
At 1 July 2022	912,000	70,156	-	982,156
Additions	-	37,000	-	37,000
Depreciation Charge	(96,000)	(31,867)	-	(127,867)
At 30 June 2023	816,000	75,289	-	891,289

Set out below are the carrying amounts of lease liabilities (including under interest bearing loans and borrowings) and the movements during the period:

	2023
Opening Balance 1 July 2022	1,063,670
Additions	37,000
Payments	(107,773)
Closing Balance 30 June 2023	992,897
Current	111,865
Non Current	881,032

The maturity analysis of lease liabilities is included in Note 8.

EHA and its associated entities (the group) had total cash outflows for leases of \$146,321.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	127,867
Interest expense on lease liabilities	38,517
Expenses relating to short term leases	26,942
Total amount recognised in profit and loss	193,326

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2023

Note 11 – SUPERANNUATION

EHA makes employer superannuation contributions in respect of its employees to Hostplus (formerly Local Government Superannuation Scheme and Statewide Super). 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 (10.5% in 2022-23; 10% in 2021-22). 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 2021-22) 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 119.34(a), 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 Willis Towers Watson as at 30 June 2022. 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 2023

Note 12 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2023.

Note 13 - EVENTS OCCURRING AFTER BALANCE DATE

There are no events subsequent to 30 June 2023 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 2023

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 the Key Management personnel were paid the following total compensation:

	2023	2022
	\$	\$
Salaries, allowances & other short term benefits	192,884	190,215
TOTAL	192,884	190,215

Amounts received from Related Parties during the financial year:

	2023	2022
	\$	\$
City of Burnside	494,233	448,572
Cambelltown City Council	453,186	478,298
City of Norwood, Payneham & St Peters	584,210	571,786
City of Prospect	214,740	225,897
Town of Walkerville	81,631	103,710
TOTAL	1,828,000	1,828,263

Amounts paid to Related Parties during the financial year:

	2023	2022
	\$	\$
City of Norwood, Payneham & St Peters	112,121	2,110,754
TOTAL	112,121	2,110,754

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

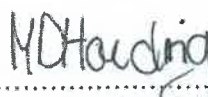
**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2023**

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 2023, Bentleys SA Audit Partnership, 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


.....
Madeleine Harding
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 23/8/23



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023, the Auditor, Bentleys SA Audit Partnership, 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: **20.7.2023**



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023, the Auditor, Bentleys SA Audit Partnership, 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 'Chris Cowley', is positioned above a horizontal dotted line.

Chris Cowley
**CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE**

Date: 12/07/2023



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023, the Auditor, Bentleys SA Audit Partnership, 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: 11. 07. 2023.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023, the Auditor, Bentleys SA Audit Partnership, 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 blue ink, appearing to read 'Chris White', is positioned above a horizontal dotted line.

Chris White
**CHIEF EXECUTIVE OFFICER
CITY OF PROSPECT**

Date: 11/7/23



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023**

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 2023, the Auditor, Bentleys SA Audit Partnership, 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 'Scott Reardon', is written over a horizontal dotted line.

Scott Reardon
**ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 11/07/2023

Bentleys SA Audit Partnership

Level 5
63 Pirie Street
Adelaide SA 5000

GPO Box 939
Adelaide SA 5001

ABN 43 877 091 903

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F +61 8 8372 7999

admin@adel.bentleys.com.au
bentleys.com.au

Certification of Auditor Independence

I confirm that, for the audit of the financial statements of Eastern Health Authority Inc for the year ended 30 June 2023, I have maintained my independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Section 290, published by the Accounting Professional and Ethical Standards Board, in accordance with 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 (5) Local Government (Financial Management) Regulations 2011.

Bentleys SA Audit Partnership



David Francis
Partner

Dated at Adelaide this 22nd day of August 2023

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 June 2023				
	AUDITED RESULT 2022/2023	ACTUAL 2021/2022	Variation from 2021/2022	Variation from 2021/2022
			\$	%
INCOME				
Council Contributions	1,828,000	1,828,263	(263)	0.0%
Statutory Charges	136,026	111,391	24,635	18.1%
User Charges	457,619	295,541	162,078	35.4%
Grants, subsidies and contributions	230,170	226,108	4,062	1.8%
Investment Income	15,866	4,320	11,546	72.8%
Other Income	7,255	3,585	3,670	50.6%
TOTAL INCOME	2,674,936	2,469,208	205,728	7.7%
EXPENSES		-		
Employee Costs	1,881,592	1,750,609	130,983	7.0%
Materials, contracts and other expenses	571,267	516,677	54,590	9.6%
Finance Charges	37,681	46,752	(9,071)	-24.1%
Depreciation	159,013	168,844	(9,831)	-6.2%
TOTAL EXPENSES	2,649,553	2,482,882	166,671	6.3%
Operating Surplus/(Deficit)	25,383	(13,674)	39,057	
		-		
Net gain (loss) on disposal of assets	-	-		
Net Surplus/(Deficit)	25,383	(13,674)	39,057	
		-		
Total Comprehensive Income	25,383	(13,674)	39,057	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 June 2023				
	AUDITED RESULT 2022/2023	ACTUAL 2021/2022	Variation from 2021/2022	Variation from 2021/2022
CASHFLOWS FROM OPERATING ACTIVITIES		-	\$	%
Receipts		-		
Council Contributions	1,828,000	1,828,263	(263)	0.0%
Fees & other charges	136,026	111,391	24,635	18.1%
User Charges	418,158	227,946	190,212	45.5%
Investment Receipts	14,506	4,044	10,462	72.1%
Grants utilised for operating purposes	230,170	226,108	4,062	1.8%
Other	7,633	3,585	4,048	53.0%
Payments	-	-		
Employee costs	(1,847,155)	(1,764,556)	(82,599)	4.5%
Materials, contracts & other expenses	(586,184)	(536,431)	(49,753)	8.5%
Finance Payments	(38,517)	(48,367)	9,850	-25.6%
Net Cash Provided/(Used) by Operating Activities	162,637	51,983	110,654	
CASH FLOWS FROM FINANCING ACTIVITIES		-		
Loans Received	-	-	-	
Repayment of Borrowings	(38,391)	(74,132)	35,741	-93.1%
Repayment of Finance Lease Liabilities	(70,803)	(37,485)		
Net Cash Provided/(Used) by Financing Activities	(109,194)	(111,617)	35,741	(1)
CASH FLOWS FROM INVESTING ACTIVITIES		-		
Receipts	-	-	-	#DIV/0!
Sale of Replaced Assets	-	-	-	#DIV/0!
Payments	-	-	-	#DIV/0!
Expenditure on renewal / replacements of assets	(49,557)	(82,379)	-	0.0%
Expenditure on new / upgraded assets	-	-	-	#DIV/0!
Distributions paid to constituent Councils	-	-	-	#DIV/0!
Net Cash Provided/(Used) by Investing Activities	(49,557)	(82,379)	32,822	
NET INCREASE (DECREASE) IN CASH HELD	3,886	(142,013)	145,899	
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	640,883	782,896	(142,013)	
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	644,769	640,883	3,886	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 JUNE 2023				
	AUDITED RESULT 2022/2023	ACTUAL 2021/2022	Variation from 2021/2022	Variation from 2021/2022
CURRENT ASSETS		-	\$	%
Cash and Cash Equivalents	644,769	640,883	3,886	0.6%
Trade & Other Receivables	271,901	231,080	40,821	15.0%
TOTAL CURRENT ASSETS	916,670	871,963	44,707	4.9%
NON-CURRENT ASSETS		-		
Infrastructure, property, plant and equipment	1,104,793	1,214,249	(109,456)	-9.9%
TOTAL NON-CURRENT ASSETS	1,104,793	1,214,249	(109,456)	-9.9%
TOTAL ASSETS	2,021,463	2,086,212	(64,749)	-3.2%
CURRENT LIABILITIES		-		
Trade & Other Payables	121,916	133,225	(11,309)	-9.3%
Provisions	285,083	289,466	(4,383)	-1.5%
Borrowings	111,865	140,794	(28,929)	-25.9%
TOTAL CURRENT LIABILITIES	518,864	563,485	(44,621)	-8.6%
NON-CURRENT LIABILITIES		-		
Provisions	44,614	9,860	34,754	77.9%
Borrowings	881,032	961,297	(80,265)	-9.1%
TOTAL NON-CURRENT LIABILITIES	925,646	971,157	(45,511)	-4.9%
TOTAL LIABILITIES	1,444,510	1,534,642	(90,132)	-6.2%
NET CURRENT ASSETS/(CURRENT LIABILITIES)	397,806	308,478	89,328	22.5%
NET ASSETS	576,953	551,570	25,383	4.4%
EQUITY		-		
Accumulated Surplus/(Deficit)	576,953	551,570	25,383	4.4%
TOTAL EQUITY	576,953	551,570	25,383	4.4%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 JUNE 2023				
	AUDITED RESULT 2022/2023	AUDITED RESULTS 2021/2022	Variation from 2019/2020	Variation from 2019/2020
ACCUMULATED SURPLUS		-	\$	
Balance at beginning of period	551,570	565,244	(13,674)	
Net Surplus/(Deficit)	25,383	(13,674)	39,057	
BALANCE AT END OF PERIOD	576,953	551,570	25,383	
TOTAL EQUITY		-	\$	
Balance at beginning of period	551,570	565,244	(13,674)	0.0%
Net Surplus/(Deficit)	25,383	(13,674)	39,057	0.0%
BALANCE AT END OF PERIOD	576,953	551,570	25,383	

Where you want to be.



August 2023

Eastern Health Authority

Report of Audit Findings

David Francis, Partner
Level 5, 63 Pirie St, Adelaide SA 5000
Telephone +61 8 8372 7900
dfrancis@adel.bentleys.com.au | bentleys.com.au

Executive summary

We are providing our report on the audit of Eastern Health Authority for the year ended 30/06/2023.

Dear Board of Management

We have conducted our financial audit of Eastern Health Authority for the year ended 30/06/2023 and report to management and those charged with governance the following matters for information purposes and for consideration of implementation or corrective action.

At the conclusion of our testing, using the information obtained we determined if there were any material matters or concerns that would impact the decision-making ability of the users of the financial report.

The following matters are reported to management:

Current Year Matters:

- **Provision for Doubtful Debts**
- **Cut-off accounting adjustments**

Update on prior year matters:

1. Implementing ERP

We intend to issue an unmodified audit opinion over the financial report of Eastern Health Authority.

We would like to take this opportunity to thank management and staff for the assistance provided to us during the course of our audit.

Sincerely,



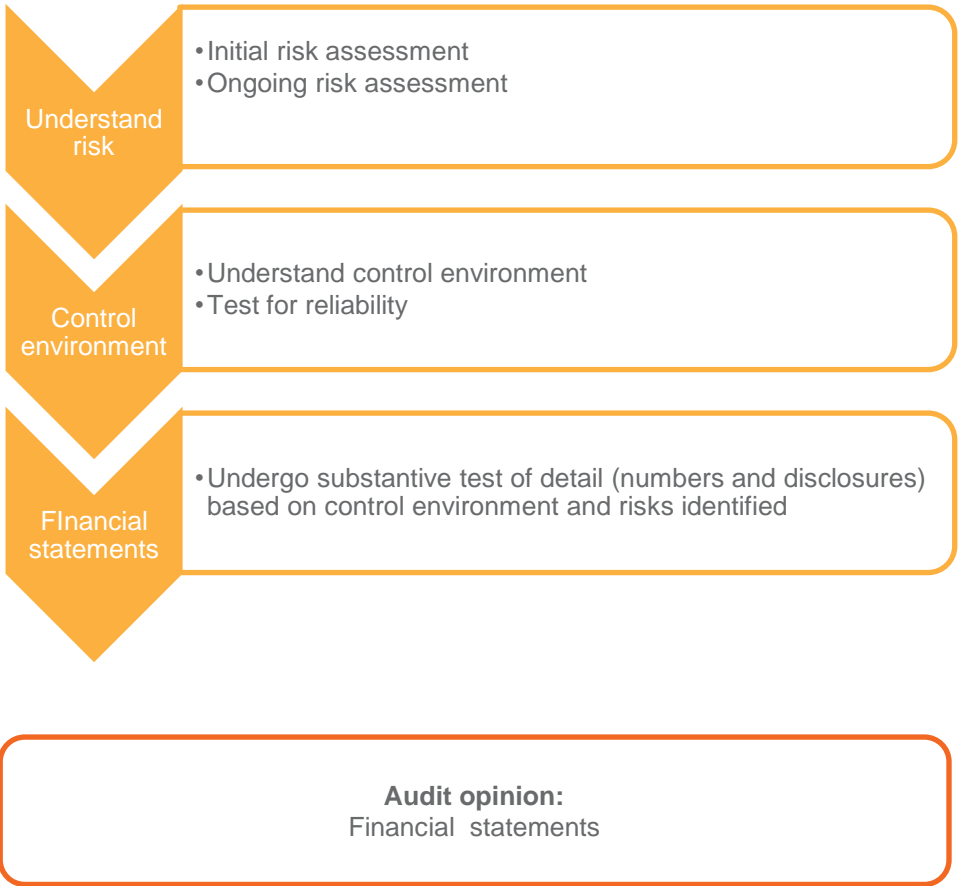
David Francis
Partner,
+61 8 8372 7900
dfrancis@adel.bentleys.com.au

Audit approach

Helping businesses achieve their goals and aspirations.

Bentleys SA’s audit approach is based on organisational and financial risk. We develop an understanding of risks for your organisation that relate to the financial statements based on our understanding of your people, your organisation and your sector. This understanding helps us build an audit program that is tailored to you each year and enables us to form an opinion on your financial statements through a target “risk based” approach. The benefits of this approach are:

- 1. Audit efficiency
- 2. Increased organisational assurance
- 3. A review of your control environment
- 4. Timely and effective audits



Identified audit risks

As your auditor, our requirement to identify risk commences at the planning phase of our audit and continues throughout the audit process until complete and the audit report is signed. Below we have detailed identified risks relating to the financial statements.

Risk identified at planning

Area

Provision for doubtful debts

Risk

Management's provision for doubtful debts assessment may not comply with the requirements of Australian Accounting Standard, AASB 9.

Audit Approach

We reviewed the aged receivables summary as of 30 June 2023 and performed an assessment of management's debtor analysis.

Outcome

Management have identified that \$33,733 of the debtor balances at 30 June 2023 will not be collected and will be written off in the 2024 financial year. There is no provision for doubtful debts and therefore the debtors balance is over-stated by \$33,733. The effect on the result for the year is estimated to be less than this because there was also no provision in prior years, but arguably there would have been some doubtful debts.

The effect on the financial report is not considered to be material and so we have accepted the difference.

We again recommend that the entity should be maintaining a provision for doubtful debts balance in order to comply with Accounting Standards and to ensure the debtors balance is not over-stated.

Management response

As discussed with the auditor over multiple reporting periods, the majority of these doubtful debts result from expiations that are not recoverable. Once an expiation is at the enforcement stage, legislation requires that non-paid expiations are enforced by the South Australian Government Enforcement and Fines Recovery Unit. In the future, an allowance equivalent to 20% of the value of budgeted fine income will be included in the budget as Doubtful Debts.



Financial statement matters for the year

We bring the following financial statement matters to your attention in relation to your financial statements.

Current year matter

Cut-off accounting adjustments

Observation

We identified the following errors related to balance date adjustments in this year's audit:

- Income Protection Insurance for the FY24 year was expensed in FY23. (\$32k)
- Payroll for the past fortnight of June 2023 that was paid in early July was not accrued as an expense/liability for FY23 (\$55k)

These errors were subsequently amended

Recommendation

We recommend that the final trial balance be carefully reviewed to ensure that all balance date adjustments have been made and make sense, prior to being presented for audit.

Management response

Income protection invoices are always dated 30 June by the supplier for insurance required for the next financial year. The invoice was entered with the date (30 June 2023) of the invoice and should have been marked for prepayment.

The final payroll for the financial year was not posted as superannuation had not yet been finalised. Standard operating procedures will be amended so that in future transactions that occur around year end are managed appropriately.



Status of prior points raised

Prior Year Issue 1

1. Implementing Enterprise Resource Planning (ERP) - 2022

Prior Year Observations

The current suite of management systems used by EHA do not all integrate with each other, and require a level of manual processing. This includes the timesheet system (Flexi Minder and manual time books); payroll module (myob) and billing employee's time for food audits.

Current Year follow-up

EHA Management have reviewed the accounting and related time management systems and have identified that there is not a measurable benefit in integrating the two systems as they are not interdependent. The Time Management system has however been upgraded and has now improved functionality.



Matters for those charged with governance

Fraud

Whilst fraud is not the primary consideration when conducting an external audit, we have not identified any fraud as a result of our audit.

We believe it is important for management to continually consider and assess the control environment of the entity to identify areas where fraud can occur and ensure that those opportunities are removed and or monitored to reduce the risk and impact of fraud.

Legal compliance

Through our audit procedures we have not become aware of any non-compliance with applicable laws and regulations.

Financial reporting and accounting policies

We believe the accounting policies elected for EHA are reasonable and their application provides sufficient information for use of the decision makers.

Going concern

As part of our assessment, we considered the appropriateness of the going concern assumption concluded by EHA and management. Our procedures indicate that this assumption is fair and that the going concern convention is appropriate.

Cooperation with management

The management team has been helpful and cooperative throughout the conduct of this year's audit.



Where you want to be

Address a critical business issue. Gain efficiency. Achieve strategic growth. Propel your organisation's success.

Contact Bentleys.

Bentleys is a network of independent advisory and accounting firms located throughout Australia, New Zealand and Asia. All members of the Bentleys Network are affiliated only, are separate legal entities and not in partnership. Limited liability by a scheme approved under Professional Standards Legislation. Bentleys is a member of Allinial Global – an association of independent accounting and consulting firms.



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7.2 REPORT ON FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2023

Author: Michael Livori

Ref: AF21/87

Summary

Section 10 of the Local Government (Financial Management) Regulations 2011 requires a regional subsidiary to prepare a report showing its audited financial results for the previous financial year compared with its estimated financial results set out in the budget in a manner consistent with the Model Financial Statements.

Report

The required comparison has been completed and is provided as attachment 1 to this report. Commentary in relation to the comparison is detailed below.

The EHA Audit Committee considered the information in this report at its meeting of 16 August 2023.

Statement of Comprehensive Income

- Total Operating Income was \$64,064 (-2%) less than budgeted.
- Total Operating Expenditure was \$138,447 (-54%) less than budgeted.
- More detail in relation to income and expenditure variations is provided later in the report (see Funding Statement section of report).
- The operating result estimate was a deficit of \$49,000 compared to the budgeted result of a \$25,383.
- The operating result is a \$74,383 improvement on the budgeted operating result.

Statement of Cash Flow

- Cash and Cash Equivalents (C&CE) at the End of Reporting Period was \$644,769.
- C&CE were \$42,277 more than the budgeted estimate.

Statement of Financial Position

- Total Assets are \$2,021,463.
- A significant proportion of the recorded assets is due to the application of AAASB Standard 16 Leases which requires the estimated value of leases to be treated as an asset (Equipment) on Balance Sheet. EHA has a long-term rental lease for its office

facility in the St Peters library Complex and a number of short-term motor vehicle leases (value of leases – see Note 10).

- Total liabilities are \$1,444,510
- A significant proportion of the recorded liabilities are due to the application of AAASB Standard 16 Leases which requires the estimated costs of maintaining leases to be treated as a liability (Borrowings) on Balance Sheet. EHA has a long-term rental lease for its office facility in the St Peters library Complex and a number of short-term motor vehicle leases (value of leases - see Note 10)

Total Equity is \$576,953 which is \$74,383 more than the budgeted estimate.

Statement of Changes in Equity

The net result of a \$25,383 surplus was \$74,383 more favourable than the budgeted estimate.

Total Equity increased by \$25,383 and at the end of the reporting period is now \$576,953.

Eastern Health Authority Funding Statement 2022/2023

EHA's Funding Statement 2022/2023 provides more detailed information in relation to individual budget line performance against both the Original and Revised budget. The Funding Statement is provided as attachment 2.

The table below details income variations against the Revised Budget of greater than \$10,000 and where appropriate an explanation for the variation. Unfavourable variations are shown in red, while favourable variations are green.

Income Variations		
Budget Line	Variation	Reason
Food Inspection Fees	(16,010)	Staff unavailable for periods of year
Fines	(33,621)	Less fines issued
Immunisation Contracts	\$11,625	Change to School Programme
Non – Funded Vaccines	\$26,207	Increase in fee vaccines sold at clinics
Worksite Immunisation	(13,823)	More worksites but less numbers presenting
Food Auditing Fees	\$26,970	Increase in billable audit hours
PHN Project	(38,000)	Project concluded after 22/23 budget endorsed.

The variation in relation to total actual income received as compared to budgeted income is (\$64,064) or -2% (Actual \$2,674,936 / Budgeted \$2,739,000).

The following table details expenditure variations of greater than \$10,000 and where appropriate an explanation for the variation. Unfavourable variations are shown in red, while favourable variations are black.

Expenditure Variations		
Budget Line	Variation	Reason
Total Employee Costs	(\$132,408)	Staff on long term leave, time in replacing staff
Maintenance	(\$16,710)	Reduction in maintenance expenses
HR/Organisational Development	(\$17,206)	Decrease in associated cost
Immunisation Clinic Vaccines	\$25,969	Increase in fee for service vaccines purchased (see additional income above)
Strategic Plan Development	(\$20,000)	Work to be undertaken in 23/24

The variation in relation to total expenditure as compared to budgeted expenditure is **(\$152,319)** or - **5%** (Actual \$2,616,681/ Budgeted \$2,769,000).

The Budgeted Net Funding Statement Result was a deficit of \$38,391 while the actual Net Funding Statement Result was a surplus of \$38,453 (a difference of \$76,844).

RECOMMENDATION

That:

The report on Financial Results for the Year Ending 30 June 2023 is received.

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME								
COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET								
FOR THE YEAR ENDING 30 June 2023								
	ADOPTED BUDGET 2022/2023	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2022/2023	AUDITED RESULT 2022/2023	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
INCOME							\$	%
Council Contributions	1,828,000		-	-	1,828,000	1,828,000	-	0%
Statutory Charges	185,000	-	-	-	185,000	136,026	(48,974)	-26%
User Charges	407,000	-	-	-	407,000	457,619	50,619	12%
Grants, subsidies and contributions	301,000	-	-	-	301,000	230,170	(70,830)	-24%
Investment Income	7,000	-	-	-	7,000	15,866	8,866	127%
Other Income	11,000	-	-	-	11,000	7,255	(3,745)	-34%
TOTAL INCOME	2,739,000	-	-	-	2,739,000	2,674,936	(64,064)	-2%
EXPENSES								
Employee Costs	2,014,000	-	-	-	2,014,000	1,881,592	(132,408)	-7%
Materials, contracts and other expenses	608,000	-	-	-	608,000	571,267	(36,733)	-6%
Finance Charges	35,000	-	-	-	35,000	37,681	2,681	8%
Depreciation	131,000	-	-	-	131,000	159,013	28,013	21%
TOTAL EXPENSES	2,788,000	-	-	-	2,788,000	2,649,553	(138,447)	-5%
Operating Surplus/(Deficit)	(49,000)	-	-	-	(49,000)	25,383	74,383	
Net gain (loss) on disposal of assets	-	-	-	-	-	-	-	
Net Surplus/(Deficit)	(49,000)	-	-	-	(49,000)	25,383	74,383	
Total Comprehensive Income	(49,000)	-	-	-	(49,000)	25,383	74,383	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET FOR THE YEAR ENDING 30 June 2023								
	ADOPTED BUDGET 2022/2023	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2022/2023	AUDITED RESULT 2022/2023	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CASHFLOWS FROM OPERATING ACTIVITIES							\$	%
Receipts								
Council Contributions	1,828,000	-	-	-	1,828,000	1,828,000	-	0%
Fees & other charges	185,000	-	-	-	185,000	136,026	(48,974)	-26%
User Charges	407,000	-	-	-	407,000	418,158	11,158	3%
Investment Receipts	7,000	-	-	-	7,000	14,506	7,506	107%
Grants utilised for operating purposes	301,000	-	-	-	301,000	230,170	(70,830)	-24%
Other	11,000	-	-	-	11,000	7,633	(3,367)	-31%
Payments								
Employee costs	(2,014,000)	-	-	-	(2,014,000)	(1,847,155)	166,845	-8%
Materials, contracts & other expenses	(608,000)	-	-	-	(608,000)	(586,184)	21,816	-4%
Finance Payments	(35,000)	-	-	-	(35,000)	(38,517)	(3,517)	10%
Net Cash Provided/(Used) by Operating Activities	82,000	-	-	-	82,000	162,637	80,637	
CASH FLOWS FROM FINANCING ACTIVITIES								
Loans Received	-	-	-	-	-	-	-	-
Repayment of Borrowings	(38,391)	-	-	-	(38,391)	(38,391)	-	-
Repayment of Finance Lease Liabilities	(82,000)	-	-	-	(70,803)	(70,803)	-	-
Net Cash Provided/(Used) by Financing Activities	(120,391)	-	-	-	(109,194)	(109,194)	-	-
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Sale of Replaced Assets	-	-	-	-	-	-	-	-
Payments								
Expenditure on renewal / replacements of assets	-	-	-	-	-	(49,557)	(49,557)	-
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-
Net Cash Provided/(Used) by Investing Activities	-	-	-	-	-	(49,557)	(49,557)	-
NET INCREASE (DECREASE) IN CASH HELD	(38,391)	-	-	-	(38,391)	3,886	42,277	
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	793,639	(152,756)	-	-	640,883	640,883	-	
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	755,248	(152,756)	-	-	602,492	644,769	42,277	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION								
COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET								
FOR THE YEAR ENDING 30 JUNE 2023								
	ADOPTED BUDGET 2022/2023	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2022/2023	AUDITED RESULT 2022/2023	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CURRENT ASSETS							\$	%
Cash and Cash Equivalents	755,248	(152,756)		-	602,492	644,769	42,277	7%
Trade & Other Receivables	188,901	42,179	-	-	231,080	271,901	40,821	18%
TOTAL CURRENT ASSETS	944,149	(110,577)	-	-	833,572	916,670	83,098	10%
NON-CURRENT ASSETS								
Infrastructure, property, plant and equipment	1,024,437	58,812	-	-	1,083,249	1,104,793	21,544	2%
TOTAL NON-CURRENT ASSETS	1,024,437	58,812	-	-	1,083,249	1,104,793	21,544	2%
TOTAL ASSETS	1,968,586	(51,765)	-	-	1,916,821	2,021,463	104,642	12%
CURRENT LIABILITIES								
Trade & Other Payables	163,940	(30,715)	-	-	133,225	121,916	(11,309)	-8%
Provisions	307,903	(18,437)	-	-	289,466	285,083	(4,383)	-2%
Borrowings	119,871	20,923	-	-	140,794	111,865	(28,929)	-21%
TOTAL CURRENT LIABILITIES	591,714	(28,229)	-	-	563,485	518,864	(44,621)	-8%
NON-CURRENT LIABILITIES								
Provisions	21,716	(11,856)	-	-	9,860	44,614	34,754	352%
Borrowings	794,444	103,612	-	-	898,056	881,032	(17,024)	-2%
TOTAL NON-CURRENT LIABILITIES	816,160	91,756	-	-	907,916	925,646	17,730	2%
TOTAL LIABILITIES	1,407,874	63,527	-	-	1,471,401	1,444,510	(26,891)	-2%
NET CURRENT ASSETS/(CURRENT LIABILITIES)	352,435	(82,348)	-	-	270,087	397,806	127,719	47%
NET ASSETS	560,712	(115,292)	-	-	445,420	576,953	131,533	30%
EQUITY								
Accumulated Surplus/(Deficit)	536,712	(34,142)	-	-	502,570	576,953	74,383	15%
TOTAL EQUITY	536,712	(34,142)	-	-	502,570	576,953	74,383	15%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET FOR THE YEAR ENDING 30 JUNE 2023								
	ADOPTED BUDGET 2022/2023	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2021/2022	AUDITED RESULT 2022/2023	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
ACCUMULATED SURPLUS							\$	%
Balance at beginning of period	585,712	(34,142)		-	551,570	551,570	-	0%
Net Surplus/(Deficit)	(49,000)	-	-	-	(49,000)	25,383	74,383	-152%
BALANCE AT END OF PERIOD	536,712	(34,142)	-	-	502,570	576,953	74,383	14%
TOTAL EQUITY							\$	%
Balance at beginning of period	585,712	(34,142)	-	-	551,570	551,570	-	0%
Net Surplus/(Deficit)	(49,000)	-	-	-	(49,000)	25,383	74,383	-152%
BALANCE AT END OF PERIOD	536,712	(34,142)	-	-	502,570	576,953	74,383	14%

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2022/2023				
COMPARISON OF BUDGET TO AUDITED RESULTS FOR THE FINANCIAL YEAR ENDING 30 JUNE 2023				
Income	Adopted Budget 2022-2023	Revised Budget	Actual Result	Variation to Revised Budget
Constituent Council Income				
City of Burnside	\$ 494,233	\$ 494,233	\$ 494,233	\$ -
City of Campbelltown	\$ 453,186	\$ 453,186	\$ 453,186	\$ -
City of Norwood Payneham & St Peters	\$ 584,210	\$ 584,210	\$ 584,210	\$ -
City of Prospect	\$ 214,740	\$ 214,740	\$ 214,740	\$ -
Town of Walkerville	\$ 81,631	\$ 81,631	\$ 81,631	\$ -
Total Constituent Council Contributions	\$ 1,828,000	\$ 1,828,000	\$ 1,828,000	\$ -
Statutory Charges				
Food Inspection fees	\$ 124,000	\$ 124,000	\$ 107,990	\$ (16,010)
Legionella registration and Inspection	\$ 9,000	\$ 9,000	\$ 10,027	\$ 1,027
SRF Licenses	\$ 2,000	\$ 2,000	\$ 1,630	\$ (370)
Fines	\$ 50,000	\$ 50,000	\$ 16,379	\$ (33,621)
Total Statutory Charges	\$ 185,000	\$ 185,000	\$ 136,026	\$ (48,974)
User Charges				
Immunisation Contracts	\$ 141,000	\$ 141,000	\$ 152,625	\$ 11,625
Immunisation - non funded vaccines	\$ 60,000	\$ 60,000	\$ 86,207	\$ 26,207
Immunisation - Worksites	\$ 110,000	\$ 110,000	\$ 96,177	\$ (13,823)
Food Auditing	\$ 94,000	\$ 94,000	\$ 120,970	\$ 26,970
Food Safety Training	\$ 2,000	\$ 2,000	\$ 1,640	\$ (360)
Total User Charges	\$ 407,000	\$ 407,000	\$ 457,619	\$ 50,619
Grants, Subsidies, Contributions				
School Based immunisation Program	\$ 236,000	\$ 236,000	\$ 209,229	\$ (26,771)
Child Immunisation register	\$ 25,000	\$ 25,000	\$ 18,941	\$ (6,059)
Adelaide PHN Immunisation Community Engagement Project	\$ 40,000	\$ 40,000	\$ 2,000	\$ (38,000)
Total Grants, Subsidies, Contributions	\$ 301,000	\$ 301,000	\$ 230,170	\$ (70,830)
Investment Income				
Interest on investments	\$ 7,000	\$ 7,000	\$ 15,866	\$ 8,866
Total Investment Income	\$ 7,000	\$ 7,000	\$ 15,866	\$ 8,866
Other Income				
Motor Vehicle re-imbursements	\$ 4,000	\$ 4,000	\$ 4,357	\$ 357
Sundry Income	\$ 7,000	\$ 7,000	\$ 2,898	\$ (4,102)
Total Other Income	\$ 11,000	\$ 11,000	\$ 7,255	\$ (3,745)
Total of non Constituent Council Income	\$ 911,000	\$ 911,000	\$ 846,936	\$ (64,064)
Total Income	\$ 2,739,000	\$ 2,739,000	\$ 2,674,936	\$ (64,064)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2022/2023 (CONT)				
Expenditure	Adopted Budget 2022-2023	Revised Budget	Actual Result	Variation to Revised Budget
Employee Costs				
Salaries & Wages	\$ 1,780,000	\$ 1,780,000	\$ 1,580,063	\$ (199,937)
Superannuation	\$ 175,000	\$ 175,000	\$ 192,660	\$ 17,660
Workers Compensation	\$ 18,000	\$ 18,000	\$ 20,160	\$ 2,160
Employee Leave Expenses	\$ 38,000	\$ 38,000	\$ 54,041	\$ 16,041
Medical Officer Retainer and Agency Staff	\$ 3,000	\$ 3,000	\$ 34,668	\$ 31,668
Total Employee Costs	\$ 2,014,000	\$ 2,014,000	\$ 1,881,592	\$ (132,408)
Prescribed Expenses				
Auditing and Accounting	\$ 15,000	\$ 15,000	\$ 12,575	\$ (2,425)
Bad and Doubtful Debts	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 30,000	\$ 30,000	\$ 39,010	\$ 9,010
Maintenance	\$ 45,000	\$ 45,000	\$ 28,290	\$ (16,710)
Vehicle Leasing/maintenance	\$ 73,000	\$ 73,000	\$ 73,851	\$ 851
Total Prescribed Expenses	\$ 163,000	\$ 163,000	\$ 153,726	\$ (9,274)
Rent and Plant Leasing				
Electricity	\$ 10,000	\$ 10,000	\$ 7,182	\$ (2,818)
Plant Leasing Photocopier	\$ 4,000	\$ 4,000	\$ 2,748	\$ (1,252)
Rent	\$ 110,000	\$ 110,000	\$ 109,320	\$ (680)
Water	\$ 300	\$ 300	\$ -	\$ (300)
Gas	\$ 2,700	\$ 2,700	\$ -	\$ (2,700)
Total Rent and Plant Leasing	\$ 127,000	\$ 127,000	\$ 119,250	\$ (7,750)
IT Licensing and Support				
IT Licences and Subscriptions	\$ 70,000	\$ 70,000	\$ 74,223	\$ 4,223
IT Support	\$ 52,000	\$ 52,000	\$ 60,556	\$ 8,556
Internet	\$ 10,000	\$ 10,000	\$ 12,854	\$ 2,854
IT Other	\$ 2,000	\$ 2,000	\$ 3,778	\$ 1,778
Total IT Licensing and Support	\$ 134,000	\$ 134,000	\$ 151,411	\$ 17,411
Administration				
Administration Sundry	\$ 6,000	\$ 6,000	\$ 7,362	\$ 1,362
Accreditation Fees	\$ 3,000	\$ 3,000	\$ 2,835	\$ (165)
Governance Expenses	\$ 12,000	\$ 12,000	\$ 16,038	\$ 4,038
Bank Charges	\$ 3,000	\$ 3,000	\$ 3,595	\$ 595
Public Health Sundry	\$ 5,000	\$ 5,000	\$ 1,274	\$ (3,726)
Fringe Benefits Tax	\$ 15,000	\$ 15,000	\$ 14,480	\$ (520)
Health promotion	\$ 9,000	\$ 9,000	\$ 715	\$ (8,285)
Legal	\$ 20,000	\$ 20,000	\$ 14,321	\$ (5,679)
Printing & Stationery & Postage	\$ 22,000	\$ 22,000	\$ 24,412	\$ 2,412
Telephone	\$ 17,000	\$ 17,000	\$ 16,248	\$ (752)
Work Health and Safety	\$ 10,000	\$ 10,000	\$ 5,997	\$ (4,003)
Rodenticide	\$ 2,000	\$ 2,000	\$ 1,389	\$ (611)
Staff Amenities	\$ 7,000	\$ 7,000	\$ 3,142	\$ (3,858)
Staff Training	\$ 22,000	\$ 22,000	\$ 20,974	\$ (1,026)
Human Resource / Organisational Development	\$ 26,000	\$ 26,000	\$ 8,794	\$ (17,206)
Total Administration	\$ 179,000	\$ 179,000	\$ 141,576	\$ (37,424)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2022/2023 (CONT)				
Expenditure	Adopted Budget 2022-2023			
Immunisation				
Immunisation SBP Consumables	\$ 10,000	\$ 10,000	\$ 13,510	\$ 3,510
Immunisation clinic vaccines	\$ 35,000	\$ 35,000	\$ 60,969	\$ 25,969
Immunisation worksite vaccines	\$ 30,000	\$ 30,000	\$ 30,868	\$ 868
Immunisation PHN project	\$ -			
Total Immunisation	\$ 75,000	\$ 75,000	\$ 105,347	\$ 30,347
Income protection				
Income Protection	\$ 25,000	\$ 25,000	\$ 31,047	\$ 6,047
Total Uniforms/Income protection	\$ 25,000	\$ 25,000	\$ 31,047	\$ 6,047
Sampling				
Legionella Testing	\$ 2,000	\$ 2,000	\$ 2,421	\$ 421
Food Sampling	\$ -	\$ -		\$ -
Total Sampling	\$ 2,000	\$ 2,000	\$ 2,421	\$ 421
New Initiatives				
Strategic Plan Development	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total New Initiatives	\$ 20,000	\$ 20,000	\$ -	\$ (20,000)
Total Materials, contracts and other expenses	\$ 725,000	\$ 725,000	\$ 704,778	\$ (20,222)
Total Operating Expenditure	\$ 2,739,000	\$ 2,739,000	\$ 2,586,370	\$ (152,630)
Finance Charges	\$ -	\$ -	\$ (835)	\$ (835)
Depreciation, amortisation and impairment	\$ 30,000	\$ 30,000	\$ 31,146	\$ 1,146
Total Expenditure	\$ 2,769,000	\$ 2,769,000	\$ 2,616,681	\$ (152,319)
Total Income	\$ 2,739,000	\$ 2,739,000	\$ 2,674,936	\$ (64,064)
Net Surplus/Deficit	\$ (30,000)	\$ (30,000)	\$ 58,255	\$ 88,255
Depreciation Add Back	\$ 30,000	\$ 30,000	\$ 31,146	\$ 1,146
Amortisation Add Back		\$ -	\$ -	
Loans Received	\$ -	\$ -	\$ -	\$ -
Capital Expenditure - plant and Equipment	\$ -	\$ -	\$ (12,557)	\$ (12,557)
Capital Expenditure - Office Fit-out	\$ -	\$ -	\$ -	\$ -
Loan Repayments	\$ (38,391)	\$ (38,391)	\$ (38,391)	\$ -
Funding Result	\$ (38,391)	\$ (38,391)	\$ 38,453	\$ 76,844

7.3 ANNUAL BUSINESS PLAN 2022/2023 PERFORMANCE EVALUATION

Author: Michael Livori
Ref: AF22/9

Summary

This report outlines Eastern Health Authority's (EHA's)'s performance for 2022/2023 against the performance measures contained within the Annual Business Plan.

Report

The Annual Business Plan 2022/2023 was adopted by the Board of Management at its meeting held on 29 June 2022.

The Annual Business Plan includes the following:

- an outline of EHA's objectives for the financial year
- the intended activities to be undertaken and measures required to undertake those activities
- the performance measures intended to assess performance against EHA's objectives
- a summary of its operating expenditure, capital expenditure and sources of revenue for the financial year
- a summary of the budget (including the budgeted statutory financial statements).

Clause 8.2 of the EHA Charter requires the Board to compare the Business Plan against performance targets at least once every financial year.

Outcomes of 2022/2023 have been evaluated against the performance measures contained within the Annual Business Plan to determine whether the objectives of the core activities have been achieved.

The results of the evaluation against performance measures are detailed in Attachment 1 to this report.

RECOMMENDATION

That:

The Annual Business Plan 2022/2023 Performance Evaluation report is received.

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Focus Area 1 - Public and Environmental Health Services

Strategic Objectives	KPIs
<p>1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.</p>	<p>EHA is meeting all public and environmental inspection requirements as per relevant legislation (and / or) adopted service standards.</p> <p>All public health complaints are responded to within EHA's adopted service standards.</p>
Result	
<p><u>Public Health Regulatory Inspections</u></p> <p>All public swimming pools, high risk manufactured water systems, high risk personal care tattooing studio's were routinely assessed to ensure compliance with the SA Public Health Act and related Regulations and adopted service.</p> <p><i>Public Swimming Pools</i> – a total of 27 sites were inspected at least once. 55 routine and 8 follow-up inspections were conducted. Two complaints were investigated. One compliance Notice was issued and one pool was closed.</p> <p><i>High Risk Manufacture Water Systems</i> - 18 cooling towers systems across 12 sites and 8 warm water systems across 4 sites were inspected. A total of 29 inspections were undertaken. No follow-up inspections were required. Two positive <i>Legionella</i> detections were identified during routine sampling completed at two warm water sites. One expiation for two offences was issued to one warm water site legal during the reporting period.</p> <p>Three notifiable <i>Legionella</i> disease notifications required investigation. All required a desktop investigation and two required onsite sampling. Sample results did not return positive for <i>Legionella</i>.</p> <p><i>High risk Personal Care and Body Art (Tattooist)</i> – Routine assessments undertaken at all 10 tattooists. One follow-up was required.</p> <p><i>Wastewater Systems</i> –</p> <ul style="list-style-type: none"> - Two onsite wastewater system applications received. - Four applications approved. - Two applications pending decision at the end of the reporting period. - Four onsite inspections undertaken to determine progress of approved wastewater works. - 132 service reports received. Three reports requiring further action. 	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Public Health Complaint Investigations

EHA service standards were applied when investigating all public health complaints.

Public Health Complaints –

148 public health complaints received with 272 onsite inspections performed.

1.83 inspections undertaken per complaint.

32 sanitation complaints received.

86 sanitation complaint inspections conducted.

59 vector complaints received.

118 vector complaint inspections conducted.

One Compliance Notice (Severe Domestic Squalor) was issued.

No General Duty Notices were issued.

Multiple joint inspections conducted with Constituent Council Officers where complaints overlap relating to public health and nuisance matters.

1.2 Increase awareness and understanding of good public and environmental health through community and business education programs.

Reduce the number of health inspections that require a follow up inspection to achieve compliance.

All Constituent Councils are using EHA public health resources in their own communications.

Participation in at least two proactive educational activities annually.

Result

No follow-up inspections required for High-Risk Manufacture Water Systems and one follow-up inspection required for Personal Care and Body Art. This was comparable to the previous year. Eight swimming pool follow-up inspections required, one more compared to the previous year. Overall, a low number of public health follow-up inspections were required to achieve public health compliance with the SA Public Health Act and associated Regulations.

Via EHA Website with key information links, actively promoted information on:

- Poisonous Mushrooms
- Japanese encephalitis

Social media links and information sent to Constituent Councils to promote on their relevant social media platforms.

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Strategic Objectives	KPIs
<p>1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.</p>	<p>Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually.</p> <p>All licensing applications are processed within the legislated timeframes.</p>
<p style="text-align: center;">Result</p> <p>Four licence renewal applications were received, one less than the previous year. One dual licence facility did not meet the required threshold for the provision of personal care services, to be classified as an SRF. The SRF licence for this facility expired on 30 June 2023.</p> <p>5 unannounced routine licensing audits and four follow-up inspections were conducted across one pension only and two dual licence facilities. Documentation audits were also conducted at three facilities.</p> <p>Authorised Officers liaised with Officers from the relevant Building Fire Safety Committee to obtain fire safety reports for each facility.</p> <p>Three facilities were licenced for one year. These applications were all reviewed, presented to the BoM and processed within the legislative timeframes.</p> <p>Appeal in relation to licensing decision referred to the South Australian Civil and Administrative Tribunal for consideration and determination (ongoing).</p>	
<p>1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.</p>	<p>Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings.</p> <p>Conduct or participate in at least one business continuity or emergency management plan exercise annually.</p>
<p style="text-align: center;">Result</p> <p>Three EAZEMC meetings attended by the Team Leader – Environmental Health.</p> <p>Team Leader – Environmental Health participated in:</p> <ul style="list-style-type: none"> - City of Burnside - Review of Incident Operations Actions Sheets emergency plan exercise. - State Public Health Emergency Management Plan (SPHEMP) Reference Group – invited to be the working group to review the draft SPHEMP. Reviewed and provided feedback on key focus local government Environmental Health roles in Preparedness, Response and Recovery within the draft Plan. 	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Focus Area 2 – Immunisations

Strategic Objectives	KPIs
<p>2.1 Contribute to the effective control of preventable disease by delivering a high-quality public clinic immunisation service that complies with all relevant legislation and standards</p>	<p>Annual clinical performance evaluation completed.</p> <p>Submit all reports within the required timeframes.</p>
Results	
<p>As part of the annual clinic review the details of clients per council, choice of clinic venue and vaccines administered at public clinics continue to be monitored to allow for future planning.</p> <p>Clinic performance continues to be reported and recognized in the quarterly Board report.</p> <p>All SIP vaccinations and clinic vaccinations continue to be data entered accurately and in a timely manner to ensure the Australian Immunisation Register (AIR) receives the immunisations records which allows clients to have up to date records at all times.</p> <p>EHA continues to meet the records management requirements with the SIP agreement and in accordance with SA Health's guidelines, together with the Vaccine administration code.</p>	
<p>2.2 Continue to increase number of adult and child clients and vaccinations through promotion and provision of accessible clinics, booking systems and appointment times.</p>	<p>Maintain or increase the number of public immunisation clinics offered by EHA annually.</p> <p>All eligible students are offered vaccinations through the School Immunisation Program and all absent students are invited to EHA public clinics to catch up.</p> <p>70% of bookings are made via the Immunisation Online Booking System.</p> <p>Clinic Timetable reviewed and published by 30 November.</p>
Results	
<p>4,550 clients attended EHA clinics from July 2022 to June 2023 where they received 8,490 vaccines – an increase of 464 clients from the previous year.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

258 vaccination clinics were made available to the public, which included 8 influenza clinics. EHA was approached by SA Health in December 2022 to provide Japanese Encephalitis vaccines to communities affected by the Murray River Floods, as a result, we delivered 2 additional clinics.

Clinic locations and days/times reviewed to accommodate public demand – Saturday public clinics and council flu clinics were continued to be well received. Walk-in and appointment clinics offered according to demand/preferences.

5,000 copies of the 2023 clinic timetables were printed and distributed to constituent Councils, local preschools, primary schools, childcare centers, hospitals and CAFHS regional offices in January 2023.

Constituent council communications departments were contacted and supplied with updated information and electronic versions of the timetable for their websites – links to the EHA booking system were also included.

Social media posts were sent to constituent councils to be posted on their Facebook and Instagram pages with links to EHA website and relevant pages for ease of access. EHA website Homepage and online booking system monitored for updates on a weekly basis.

In early 2023, EHA made contact with several local preschools, childcare centers, OBGYN and pediatrician clinics and 3 local hospitals with maternity units, Burnside War Memorial, North Eastern Community and Calvary North Adelaide. Promotional packs were made up containing information flyers detailing the unique immunisation service EHA provides, clinic timetables and other information relating to childhood immunisations. The packs were well received, and a re-stock and distribution is scheduled for later in the year.

After each school visit, EHA sends SMS messages to parents/caregivers of students who missed the scheduled vaccines at school. The SMS explains the missed vaccination at school and offers the option to book online or attend a walk-in clinic to catch up vaccinations at all EHA public. Evening clinics prove to be a popular choice for school absentees, walk in clinics in particular are likely to see multiple students attend.

On a longer-term basis, client numbers are improving at public clinics after the significant impact of COVID 19.

Strategic Objectives	KPIs
<p>2.3 Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.</p>	<p>Renewal rate for EHA Workplace Immunisation Program is not less than 70%</p> <p>Satisfy all requirements of the SA Health Service Agreement contract.</p>
Results	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

The 2023 Workplace Influenza Program was delivered across 92 workplace visits, a minor increase of 5 visits when compared to 87 in 2022. Of the 92 visits, 74 (80%) were returning clients from the previous year. EHA acquired and visited 18 new workplace.

A total of 3,151 vaccines were administered at these visits compared to 3,276 in 2022.

The workplace program is reviewed at the conclusion of season (August) to ascertain opportunity for improvement and to review pricing and operations. A survey was sent out to all businesses who utilized the EHA workplace program in 2023 as part of the completion of the annual program and to begin preparation for the following year. EHA received an average rating of 4.9 out of 5 stars when asked how you would rate the customer service received from the immunisation nurse. An average of 4.8 stars were given when asked the question, overall, how would you rate the service provided. 75% of businesses that completed the survey said they are 'extremely likely' to use EHAs services again, and 25% said they were 'very likely'.

Continued contact with vaccine suppliers (e.g GSK) was maintained to provide updated information regarding Meningococcal B and other vaccines. Information then relayed to clients in clinics to ensure up to date material is discussed.

During the reporting period, EHA completed 117 catch up immunisation history assessments for new arrival families and people with overseas immunisation records. The assessments were completed BY EHA's Registered Nurses (RNS), and immunisation records were added to AIR, as well as a number of catch-up vaccinations were administered at EHA clinics to bring clients up to date with the National Immunisation Program (NIP).

2.4 Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.

No reduction in the level of State Government funding provided to EHA to deliver immunisation services.

Results

CEO member of LGA/SA Health Immunisation Strategic Working Group where advocacy for appropriate funding continues. The working group has received a commitment from SA Health that the funding for the 2024 School Immunisation Program (SIP) will increase in excess of CPI.

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Focus Area 3 - Food Safety

Strategic Objectives	KPIs
<p>3.1 Contribute to the effective control of preventable illness by monitoring and enforcing food safety standards and investigating food related complaints on behalf of Constituent Councils.</p>	<p>EHA is meeting all food safety inspection requirements for higher risk food business determined by the SA Food Business Risk Classification Framework and performance of the food business.</p> <p>All food safety complaints are investigated in accordance with EHA service standards and SA Health instructions.</p>
Results	
<p>Number of food Businesses by risk classification: Priority 1 – 622 Priority 2 – 276 Priority 3 – 182 Priority 4 – 249 - NB: 'low risk' - food businesses selling shelf stable and prepackaged food only. Inspected if there has been a change in activity or a complaint has been received.</p> <p>Routine Food Inspections A total of 856 routine inspections were conducted during the year. 84% (755) of higher risk (P1 and P2) food businesses were inspected.</p> <p>Food Complaints All food complaints were investigated in accordance with the EHA service standards and SA Health instructions.</p> <p>112 food complaints received and actioned, 40 more compared to the previous year. Following the investigation of the complaints 16% of the complaints were justified.</p> <p>The main complaints received related to alleged food poisoning, poor personal hygiene and unclean premises.</p>	
<p>3.2 EHA is proactive in building positive relationships with food businesses and provide training and resources to encourage and support compliance with food safety standards.</p>	<p>Reduce the number of routine food premise inspections requiring a follow up inspection to address non-compliance.</p> <p>The average rating given under the SA Health Food Star Rating Scheme is increasing annually</p> <p>All new food businesses receive an EHA Welcome Pack following notification.</p>

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Results	
<p>Follow-up Inspections</p> <p>273 food business required a follow-up inspection. A decrease of 134 follow-up inspections when compared to the previous year.</p> <p>Non-compliances</p> <p>The total number of non-compliances observed 5,458. An average rate of six non-compliances observed per inspection.</p> <p>Food Star Rating</p> <p>17% increase in the number of food businesses receiving a star rating compared to the previous year.</p> <p>2022-23 - 62% food businesses received a star rating and 38% received no star rating. 2021-22 – 53% food businesses received a star rating and 47% received no star rating.</p> <p>EHA New Food Business Welcome Pack</p> <p>Following notification of a new food business within EHA's constituent council an EHA Welcome Pack is sent electronically to the food business. During 2022-23, all new food businesses (209) were provided with Welcome Packs.</p>	
Strategic Objectives	KPIs
<p>3.3 Build community awareness of food safety issues by leading or participating in food safety education projects and partnerships.</p>	<p>Provide food safety training to at least 75 participants annually.</p> <p>All Constituent Councils are using EHA food safety education materials in their communications.</p>
Results	
<p>Food Safety Training</p> <p>During the 2022-23 financial year, EHA continued to provide training sessions on the fundamentals of food safety. These sessions are available free to food businesses in our constituent councils and to food businesses out of area for a small charge. Food safety training sessions are electronically promoted to all food businesses within EHA's Constituent Council area; on EHA's website; during routine food safety inspections; and also through the Food Safety Bi-annual Newsletter.</p> <p>A total of six training sessions were held during the year with 75 participants attending.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Results

Continued-

The training sessions were structured with the intention of improving or refreshing food handler's overall knowledge of safe food practices and in turn, businesses compliance with the Food Safety Standards.

Participants comprised of different backgrounds and varying levels of experience in the food industry, from businesses such as restaurants, cafés, aged care homes, childcare centres, fruit and veg shops and catering businesses. The feedback provided by the participants was overwhelmingly positive. Future training sessions will continue to be scheduled for the new financial year.

EHA Food Safety Bi-annual Newsletter

During the year EHA introduced a biannual food safety newsletter, issued electronically to food businesses in November 2022 and May 2023. The newsletters was also made available and promoted on EHA's website. Hard copies also made available at EHA's front reception and during food safety training sessions. The newsletter is a one page, easy to read communication promoting a positive food safety culture by providing food businesses information on key legislative updates, spotlight safe food safety practices and provides key training dates and/or reminders.

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Focus Area 4 - Governance and Organisational Development

Strategic Objectives	KPIs
<p>4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.</p>	<p>No instances of non-compliance with the EHA Charter.</p> <p>No instances of non-compliance with the reporting requirements to external bodies required by legislation.</p> <p>A new business planning and reporting framework is adopted by the Board and implemented by 30 June 2023.</p> <p>Ongoing implementation of all risk controls in the EHA Corporate Risk Plan.</p>
Results	
<p>The EHA Board of Management (BOM) met six times during the year to consider EHA business.</p> <p>Chair and Deputy Chair elected at meeting held on 22 February 2023.</p> <p>Draft budget developed and considered at BOM Budget workshop on 8 March 2023.</p> <p>Draft budget endorsed by BOM 31 March 2023, adopted by Board of Management (BOM) on 28 June 2023, and provided to constituent council on 29 June 2023.</p> <p>Regular Finance Reports and three Budget Reviews considered by BOM.</p> <p>Three Audit Committee meetings held.</p> <p>Audited Financial Statements signed without qualification by Auditor, considered by Audit Committee and adopted by BOM and provided to Constituent Councils on 1 September 2022.</p> <p>Reviewed Financial Estimates considered by Audit Committee and Board of Management November 2022/February 2023 respectively.</p> <p>Regular statistical information reports presented to BOM.</p> <p>The required 'Protection for Health' outcome goals included in the Regional Public Health Plan are detailed and reported on within EHA Annual Business Plan in Focus areas 1, 2 and 3.</p> <p>Administrative assistance provided to the Regional Public Health Plan Advisory Committee.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

SA Public Health Act 2011 Annual Report 2021/2022 endorsed at 31 August 2022 BOM meeting and provided to Public Health Council by due date.

Food Act 2001 Annual Report 2021/2022 endorsed at 31 August 2022 BOM meeting and sent to SA Health.

2021/2022 Annual Business plan evaluation considered at 31 August 2022 BOM meeting.

The development of a Strategic Plan and new business planning and reporting framework will now be scheduled in 2023/2024 subject to BOM approval.

EHA Corporate Risk Summary reviewed by Audit Committee and updated document endorsed by BOM at its 7 December 2022 meeting.

4.2 Keep Constituent Councils informed of the services and actions performed by EHA on their behalf and the community outcomes being achieved.

Meet with Constituent Council nominated contacts at least four times per year.
Respond to all Constituent Council requests for information within 5 business days.
Provide an Annual Report to Constituent Councils by 30 September.
All Constituent Councils participate in EHA's Annual Business Plan and Budget setting process.

Results

EHA Management met with Constituent Council contacts and provided an update on EHA operations on four occasions (September and December 2022 and March and June 2023).

2021/2022 Annual Report provided to Constituent Councils on 28 September 2023.

Constituent Council provided with a copy of the draft EHA Annual Business Plan and Budget for 2023/2024 on 3 April 2023.

All Constituent Council subsequently endorsed the EHA Annual Business Plan and Budget for 2023/2024.

Strategic Objectives

KPIs

4.3 Demonstrate leadership within the local government sector as an advocate for public health reforms that benefit the community and councils.

Written submissions on public health reform proposals are endorsed by the Board.
Attend meetings of the Environmental Managers Forum.

Annual Business Plan Review - Progress Against KPIs

1 July 2022 – 30 June 2023

Results	
<p>Two communication reports to the BoM on the introduction of Standard 3.2.2a – Food Safety Management Tools. Reports outlined the introduction of the new Standard that applies to food businesses in food service, catering and retail sector. The report in February 2023 also set out a communication plan to prepare food businesses in understanding the expectations of these new standards before it becomes into effect in December 2023.</p> <p>CEO (Convenor of Forum) attended all meetings. Team Leader Environmental Health attended meetings.</p>	
<p>4.4 Provide a safe, healthy and rewarding working environment.</p>	<p>WHS is an agenda item at all EHA staff meetings. Annual staff training and development budget is not less than 1.75% of total budget. Staff portfolios are reviewed annually as part of a performance development framework.</p>
Results	
<p>WHS standing item on General Staff and Team meetings.</p> <p>Annual Staff training and Development currently 2% of budget.</p> <p>Staff portfolios and task regularly reviewed during reporting period.</p>	

7.4 EASTERN HEALTH AUTHORITY (EHA) AUDIT COMMITTEE ANNUAL EVALUATION REPORT 2022/2023

Author: Michael Livori

Ref: AF16/97

Summary

Clause 12 of the Audit Committee Terms of Reference provides details in relation to the Annual Review and Reporting to the Board in relation to the Audit Committee's own performance to ensure it is operating at maximum effectiveness. The Audit Committee has prepared an Annual Evaluation Report 2022/2023 for the Board of Management.

Report

Clause 12 of the Audit Committee Terms of Reference provides the following details in relation to the annual review and reporting to the Board:

12. ANNUAL REVIEW AND REPORTING TO BOARD COMMITTEE

12.1. The Committee shall annually review its own performance and Terms of Reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to the Board for approval.

12.2. In reviewing its performance, the Committee will have regard to:

12.2.1. The achievement of the Committee's role and Terms of Reference.

12.2.2. The Committee's decision making process.

12.2.3. The timeliness, quality and quantity of information received.

12.2.4. The relationship with the Board, Administration and other members of the Committee.

12.3. The involvement and attendance by members.

12.4. Following the Committee's annual review, the Chair (and other Independent Members as appropriate) of the Audit Committee shall provide a report to the Board on the Audit Committee's view in relation to the key areas of responsibility under these Terms of Reference, being, where relevant:

12.4.1. Financial statements and the EHA's financial position.

12.4.2. Key financial and risk related policy issues.

- 12.4.3. EHA's risk management practices and framework.
- 12.4.4. Internal financial controls.
- 12.4.5. Fraud and whistleblowing provisions.
- 12.4.6. EHA's long term financial planning.
- 12.4.7. Asset management planning.
- 12.4.8. Other issues of note.

The EHA Audit Committee Annual Evaluation report is provided as attachment 1. The report serves as a self-evaluation tool for the Committee, summarises the work undertaken during the 2022/2023 financial year and identifies any training needs and future Audit Work Plan proposals.

RECOMMENDATION

That:

- 1 The report titled EHA Audit Committee Annual Report Evaluation 2022/2023 is received.



EHA Audit Committee

Annual Report Evaluation FY 2023

Background

The Audit Committee (the Committee) Terms of Reference states “the Committee shall annually review its own performance and terms of reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to the Board for approval.”

The Committee’s Work Plan requires the Annual Report to the Board to:

- Outline outputs relative to the audit committee’s work plan and the results of a self-assessment of performance for the preceding period including whether it believes any changes to its charter are appropriate
- Outline any identified training needs
- Advise future Audit Work Plan Proposals
- Invite comment from the Board on all of the above.

This report presents a summary of Eastern Health Authority (EHA) Audit Committee’s activities during the FY 2023 year.

Conduct of Meetings

The Committee met on three (3) occasions during 2022-2023. The table below provides membership and meetings attended:

Meeting Dates
22 August 2022
7 December 2022
17 May 2023

Committee Membership	Term Expiry	Number of Meetings Attended
Madeleine Harding – Presiding Member	15 February 2025	3
Paula Davies – Independent Member	31 December 2025 (Resigned 18 May 2023)	3
Peter Cornish – Board Representative	At the time of the next Local Government General Election. Due to General Election, previous term expired 18 November 2022 and was reappointed 22 February 2023.	2

Role of Audit Committee

The Audit Committee is established under Sections 41 and 126 of the *Local Government Act 1999* (as amended) to provide comment, suggestion and recommendation to the Board about matters including finance, risk, and audit.

During the financial year the Audit Committee met three times and considered reports on matters which had been referred to the Committee.

Due to a perceived conflict of interest, Paula Davies resigned as an independent member of the Committee on 18 May 2023.

In July 2023, Natalie Caon was appointed as the replacement Independent Member to the EHA Audit Committee for a period commencing 1 August 2023 and concluding on 31 July 2026.

The role of the Audit Committee is not to make decisions on behalf of the EHA Board but rather to review and consider the appropriateness of EHA processes in the areas of:

- Financial reporting, sustainability and accounting policies
- Risk management and Internal control procedures
- External audit function (EHA's financial auditors)
- Internal audit and compliance including efficiency and effectiveness audits, if required.

During FY 2023 Committee members attended the following training courses/sessions:

Training Course/Session	Date	Provider	Members Attending
Nil	N/a	N/a	N/a

Cost of Audit Committee

Audit Committee Membership FY 2023	Fees Paid FY 2023
Madeleine Harding	\$1,350
Peter Cornish	Nil
Paula Davies	\$1,050

Number of Outstanding Resolutions:

Number	Outstanding Resolution	Status
Nil		

Audit Committee Evaluation

In the last two previous financial years the Committee has undertaken a formal self-assessment process (via a questionnaire completed by members) to evaluate its performance. Results from these self-assessments have led to changes being proposed to the Board for consideration and approval.

Given recent changes in membership of the Committee, there was limited value to be obtained from long standing members completing a formal questionnaire in FY 2023. Instead, the Presiding Member has considered the key performance areas outlined below and sought feedback from the other current member of the Committee.

Area	Achieved
Role and Terms of Reference	Yes. The Terms of Reference have been reviewed to ensure they reflect the Committee's role and identify any areas for improvement.
Decision Making Process	Yes. The Committee has limited scope for decision making, however, has a robust process for making recommendations to the Board.
Information <ul style="list-style-type: none"> • Timeliness • Quality • Quantity 	Yes. Information provided by the Administration meets the Committee's requirements. The Committee is conscious of the effort made to provide thorough papers to the Committee.
Relationships with the: <ul style="list-style-type: none"> • Board • Administration • Other Committee members 	Yes. The Board Representative on the Committee seeks to ensure that the Committee has an effective relationship with the Board of Management. All Committee members have transparent and productive relationships with the Administration and each other.

Following from this assessment process the Committee recommends the following training / professional development for its members:

Training/Professional Development Need	Committee Member
Nil	Nil

Chairperson's Comments

Annual Report FY 2023

As the Presiding Member of the Audit Committee, I am satisfied that the Committee has met its responsibilities under the Terms of Reference and provides the required level of assurance to the Board.

Of particular note this financial year, is work completed by the Chief Executive Officer and EHA Administration to address outstanding recommendations made by the external auditors in previous financial years. The Committee supports the changes made to address these recommendations and looks forward to seeing ongoing improvements to risk management and internal control processes.

The Committee consists of members with the requisite mix of skills, knowledge and experience. Due to a perceived conflict of interest, Paula Davies resigned as an Independent Member of the Committee in May 2023. As the Presiding Member, I would like to thank Paula for the insights she provided while a member.

Presiding Member Report

The Audit Committee supports and acknowledges efforts made by the Chief Executive Officer and EHA Administration to improve financial management practices and processes, this includes increasing the efficiency of the external audit process in collaboration with the auditors.

Activities undertaken by the Committee include consideration of:

- General Purpose Financial Statements for the year ended 30 June 2022
- Report on Financial Results for the Year Ended 30 June 2022
- Long Term Financial Plan Revised Estimates
- Debtors Policy
- Finance Reports and Budget Reviews
- Corporate Risk Summary
- Internal Controls Register
- Update on Audit Finding Recommendations
- Draft Annual Business Plan and Budgeted Financial Statement
- Eastern Health Authority Charter Review
- Appointment of External Auditor For 2023-2024

On behalf of the Audit Committee, I thank the Chief Executive Officer and EHA Administration for providing comprehensive and understandable reports to the Committee. This has allowed the us to meet our responsibilities as outlined in the Terms of Reference during this year.



Madeleine Harding
Presiding Member

7.5 FOOD ACT ANNUAL REPORT 2022/2023

Author: Nadia Conci

Ref: AF11/205

Summary

Section 93 of the *Food Act 2001* (the Act) requires the head of an enforcement agency to report each year to SA Health. The completed annual Food Act Questionnaire 2022/2023 has been prepared on Eastern Health Authority's (EHA) performance under the Act for 2022/2023 and was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch. A copy of the annual Food Act Questionnaire 2022/2023 is provided to the Board for their information.

Report

Under Section 109 of the *Food Act 2001* (the Act), SA Health is required to complete and submit a report to the Minister on the administration of the Act each year. Local Councils, as enforcement agencies, have an essential role in the administration of the Act. Therefore, information provided by local government forms an important component of SA Health's annual report.

On 18 May 2023, SA Health requested that enforcement agencies provide the completed annual Food Act Questionnaire 2022/2023 in accordance with section 93 of the Act.

SA Health provided a pro-forma to act as a guide that contains indicators to assist local councils with reporting on the administration of the Act.

The completed annual Food Act Questionnaire 2022/2023 is provided as attachment 1 of this report and is a statistical review of the work undertaken during 2022/2023. The completed questionnaire was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch on 13 July 2023.

Statistics detailed in the Questionnaire are reflective of the Authorised Officers concerted effort to conduct thorough routine and follow-up inspections; food safety audits undertaken within and out of our Constituent Council areas and investigated complaints.

There was a 23% increase in the number of routine inspections undertaken compared to the previous year. This was due to the improved availability of staff and food businesses that were temporarily closed due to COVID re-opened and were available to be inspected.

There was an 11% decrease in number of follow-up inspections conducted when compared to the previous year. This reduction is pleasing to note and believed to be associated with previous work to improve standards in food businesses.

The improved compliance was also reflected in the proportionate legal action taken where warranted resulting in a decrease in the number of warnings, Improvement Notices, Expiations and Prohibitions issued. This demonstrates EHO's efforts to ensure appropriate standards of food safety are maintained where serious non-compliance was observed.

EHA recognises the importance of investing time into training and providing advice. During the year EHA conducted training sessions on the fundamentals of food safety. All food businesses in our Constituent Council areas were invited to attend, with a total of six training sessions held and 75 participants attending.

EHA has also been committed in communicating and assisting businesses where possible to help prepare and understand the expectations of these new Food Safety Standards 3.2.2a - Food Safety Management Tools that come into effect in December 2023. EHA recognises that these key communications will have long term benefits with a continual development of a positive food safety culture through improved food safety knowledge, food safety practices, and reduced food borne illness.

RECOMMENDATION

That:

The report titled Food Act Annual Report 2022/2023 be received.

FOOD ACT 2001 - ANNUAL REPORT QUESTIONNAIRE

Information on Local Government Administration of the Food Act for the period 1st July 2022 to 30th June 2023.
Note: When completing the questionnaire please do not delete or remove any formulas.

Council Name : Eastern Health Authority(EHA)

1. Authorised Officers

An authorised officer (AO) is defined as “a person appointed under Part 9, Division 3 of the *Food Act 2001*”. Under Division 3 a council is required to maintain a list of AOs appointed under the Act. Please provide the following advice on persons who were listed as an AO for your council, under this provision, on the **30th June 2023**.

The purpose of this question is to update the current list of authorised officers working in South Australia. Where part time staff are employed by more than one council, please indicate the name of all other councils the officer works for. If on the 30th of June 2023 the council did not have an AO under the Food Act please write NIL.

Name of Authorised Officer	Position Title	Contact Details			Full time or part time appointment	**If part time record the FTE (Full Time Equivalent)	Does the authorised officer work for more than one council?	If applicable name other councils worked for	Percentage of time spent on food related matters (including routine, follow-up and complaint inspections)	
		Phone	Mobile	Email					Inspections	Audits
Luke Smith	EHO			lsmith@eha.sa.gov.au	Full Time		No		60.00%	
Izabella Hayes	EHO			ihayes@eha.sa.gov.au	Part Time	0.9	No		60.00%	
Ryan Roberts	EHO			rroberts@eha.sa.gov.au	Full Time		No		60.00%	
Thu-Nghy Do	EHO			Tdo@eha.sa.gov.au	Full Time		No		70.00%	
Fadzai Chingovo	EHO			fchingovo@eha.sa.gov.au	Part Time	0.8	No		50.00%	
Lee Dyson	EHO			ldyson@eha.sa.gov.au	Full Time		No		20.00%	60.00%
Ebony Adams	EHO			edams@eha.sa.gov.au	Part Time	0.6	No		5.00%	75.00%
Nadia Conci	Team Leader			nconci@eha.sa.gov.au	Full Time		No		35.00%	
Michael Livori	CEO			mlivori@eha.sa.gov.au	Full Time		No		10.00%	
					Fulltime Employee	6	No of officer works for >1 Council	0	TOTAL %	41.11%
					Part Time Employee	3				
										67.50%

** FTE = Part time working hrs per week/ Full time working hours per week
For example: Officer working 15 hrs a week. Fulltime hours for the week = 37.5. FTE= 15/37.5 which is 0.4 FTE

2. Audits & Inspections of Food Premises

2A. Food Audits

The Food Act requires businesses that process food for service to “Vulnerable Populations” to implement a documented Food Safety Program which is audited to verify compliance with Standard 3.2.1. Please complete the following table with respect to your council area only (if you audit outside your council area, these details will be captured by the respective council) . If these businesses were also inspected by your council during the financial year, please indicate in the table.

Business Type - Vulnerable Population	No. of Businesses	Routine Audits (Standard 3.2.1, 3.2.2 & 3.2.3)		Routine Inspections (Standard 3.2.2 & 3.2.3)	
		No. of audits conducted by your council (in your jurisdiction)	No. of audits conducted by other councils (in your jurisdiction)	No. of inspections conducted of auditable businesses	No. of follow-up inspections conducted of auditable businesses
Child Care Centres	47	29	16	4	0
Aged Care Facilities	28	16	7	4	1
Private Hospitals (Do not include Public Hospitals as they are audited by SA Health and reported seperately)	4	5	0	4	0
Others- e.g. central production kitchen for vulnerable pops (Do not include Not for Profit Meals on Wheels and Dom Care. They are audited by SA Health and reported seperately)	1	1	4	0	0
TOTAL	80	51	27	12	1

Vulnerable Populations are those types of businesses as defined in Standard 3.3.1 and are required to be audited.

2B. Food Inspections

All food businesses in South Australia are required to comply with the Food Act 2001, the Food Regulations 2017 and the Food Safety Standards. Please complete the following table with respect to your Council EXCLUDING businesses that service “Vulnerable Populations” that were reported in section 2A of the questionnaire. Note: Number of businesses includes all the businesses during the financial year including the ones that were closed or changed ownership.

Businesses Inspections per Priority Risk Classification				
Risk Classification	Number of Businesses	Routine Inspections	Follow up Inspections	No. of inspections resulting from complaints
P1 (exc. “Vulnerable Pop” businesses)	663	519	301	81
P2	318	222	53	39
P3	230	100	7	2
P4	250	0	0	1
Total	1461	841	361	123

3. Food Audit and Inspection Fees

3A. Food Audit fees

Councils are able to charge for audits conducted by Authorised Officers.

Does your council conduct Food Audits?

Yes

If you answered NO to the above question go to section 3B.

Does your council charge fees for conducting Food Audits?

Yes

If you answered NO to the above question go to section 3B.

Please state the fees currently charged by your council for auditing purposes and clearly specify whether this is an hourly rate or flat fee structure.

	Audit Type/Activity				
	Desktop (offsite) audit	Routine (onsite) audit	Follow up audit	Travel costs	Other
Audit charge \$\$/unit*	\$95.00 (incl GST)/per hour	\$195.00 (incl GST)/per hour	Onsite - \$195.00 (incl GST)/per hour Desktop - \$95.00 (incl GST)/per hour	\$95.00 (incl GST)/per hour	Audit Preparation/Administration - \$95.00 (incl GST)/per hour Desktop Audit conducted onsite - \$195.00 (incl GST)/per hour Community 20% discount
Is there is a cap on the maximum cost of an audit? If yes, please specify.			No.		

*Unit - please specify in your response, for example “per audit” OR “per hour”

3B. Food Inspection fees

Councils are able to charge for inspections conducted by Authorised Officers.

Does your council charge fees for conducting food premises inspections?

Yes

If you answered NO to the above question go to section 4.

Please state the fees currently charged by your council for inspection purposes.

	Inspection Type				
	Routine Inspection	Follow up inspection	Complaint inspection	Home activity inspection	Other

Inspection charge (\$)/unit*	Small (< 20FTE) - P1 and P2 - \$134.00 P3 - 92.00 P4 - no charge In any other case (>20FTE) - P1 and P2 - \$334.00 P3 - \$222.00 P4 - no charge	a)When more than one re-inspection is required in relation to a non-conformance which has not been adequately rectified within the timeframes. b) Re-inseptions to determine complaince with Improvement Notices and Prohibition Orders. Re-inspection charge amount same as the routine inseption.	Nil.	Same as routine inseption fees.	Small Business Inspection Fee (P1&2) - 1 to 10 stalls \$66.00 and Large Business Inspection Fee (P1&2) - > 10 Stalls \$165.00. Note that these fees are chaged to the event organsier.
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*Unit - please specify in your response, for example “per inspection” OR “per hour”

4. Food Act Enforcement

4A Enforcement Activities

Please complete the following table indicating the enforcement activities undertaken by your councils during financial year 2022-2023. Notes for completing this section:

- "No. of businesses" includes all businesses that are/were open within the financial year (inc. ones that changed ownership or closed by the end of the year). **This column MUST be completed, even if no enforcement action has been taken.**
- "No. of businesses inspected" must be recorded as the number of businesses that were inspected in the financial year NOT the number of inspections. e.g. a takeaway may be inspected twice a year, but as this is only one business, it would be recorded as 1 in this column.

Table 4A

Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Retailer												
Alcoholic beverages packaged	P4	7	0	0	0	0	0	0	0	0	0	#DIV/0!
Bakery products	P3	12	8	0	0	0	0	0	0	0	0	100%
Bakery products Perishable fillings	P2	3	2	0	0	0	0	0	0	0	0	100%
Continental Type Delicatessen food	P2	7	5	0	0	0	0	0	0	0	0	100%
High risk food - perishable	P2	80	56	2	2	2	0	0	0	0	0	96%
Low risk packaged food	P4	232	0	0	0	0	0	0	0	0	0	#DIV/0!

Low risk food unpackaged	P3	4	2	0	0	0	0	0	0	0	0	100%
perishable	P3	42	20	0	0	0	0	0	0	0	0	100%
Raw Meat & Poultry	P2	0								0		#DIV/0!
Seafood(excludes Processing of Bivalve mollusc)	P2	3	2	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P2	0								0		#DIV/0!
Others - indicate in comments	P3	0								0		#DIV/0!
Others - indicate in comments	P4	0								0		#DIV/0!
Total Retailer		390	95	2	2	2	0	0	0	0	0	98%

Comments: A number of P2 and P3 businesses within these categories are on a lower inspection frequency (ie 18 or 24 months) due to their risk and/or food safety compliance. These businesses may not have fallen due for a routine insepction within this financial year. P2 High Risk Perishable Foods - include food premises such as service stations, school canteens and fruit and veg stores that retail high risk perishable foods with minimal food processing activities. Many of the businesses that have a good history of compliance and an inspection frequency of 18 months.

P3 Medium risk Perishable foods - include food premises such that retail unpackaged medium risk foods such as cinemas, mobile food vendors. Due to the low risk nature of these businesses the majority have a good history of compliance and an inspection frequency of 24 months.

P4 'Low risk packaged foods' - Due to the low risk nature of the foods (ie. packaged lollies, alcoholic beverages etc) a scheduled inspection is not undertaken. However, when a notification of a new food business is received an initial inspection is undertaken to assess and confirm the priority rating and inspection frequency.

Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Food Service												
Catering offsite activity	P1	11	5	0	0	0	0	0	0	0	0	100%
Catering onsite activity	P1	22	8	0	0	0	0	0	0	0	0	100%
Medium risk foods perishable	P3	31	6	0	0	0	0	0	0	0	0	100%
Restaurants and takeaway RTE Food-Prepared in advance >4 hrs	P1	594	454	34	10	32	3	5	0	5	0	93%
Restaurants and Takeawayfood RTE food - Express order <4hrs	P2	143	94	1	0	0	0	1	0	1	0	99%
Restaurants and takeaway RTE Food-no raw preparation	P2	64	48	2	0	3	0	1	0	1	0	96%
Others - indicate in comments	P1	0								0		#DIV/0!
Others - indicate in comments	P2	0								0		#DIV/0!
Others - indicate in comments	P3	0								0		#DIV/0!
Total Food Service		865	615	37	10	35	3	7	0	7	0	94%

Comments: Snack bar/kiosk - low risk food unpackaged.

Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Processor/ Manufacturer												
Bakery products Perishable fillings processing	P1	18	14	0	0	0	0	0	0	0	0	100%
Baby Food processing	P2	0								0		#DIV/0!
Beverage processing	P3	3	1	0	0	0	0	0	0	0	0	100%
Beverage processing small producer	P3	0								0		#DIV/0!
Canned food processing	P2	0								0		#DIV/0!
Canned food processing very small producer & high acid food	P3	2	1	0	0	0	0	0	0	0	0	100%
Chocolate processing	P2	0								0		#DIV/0!
Chocolate processing small producer	P3	4	2	0	0	0	0	0	0	0	0	100%
Cereal processing &	P3	87	34	0	0	0	0	0	0	0	0	100%
Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Processor/ Manufacturer - Continued												
Cook-Chill food Short shelf-life processing	P1	3	1	0	0	0	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing;	P1	0								0		#DIV/0!
Cook-chill food Extended shelf life processing; Aseptic Packaging	P2	1	1	0	0	0	0	0	0	0	0	100%
Cook-frozen food processing	P2	1	1	0	0	0	0	0	0	0	0	100%
Dairy processing (not including soft cheese)	P2	4	3	0	0	0	0	0	0	0	0	100%
Dairy processing - Soft cheese processing	P1	0								0		#DIV/0!
Egg Processing	P2	0								0		#DIV/0!
Fruit and Vegetables processing	P1	2	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen	P2	0								0		#DIV/0!

Fruit and vegetable processing frozen, Blanch, wash & pack, dehydrating, condiments , small producer	P3	2	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable Juice Unpasteurised processing	P1	0								0		#DIV/0!
Fruit juice, Pasteurisation processing, Shelf stable processing	P2	0								0		#DIV/0!
Fruit Juice Pasteurisation processing, Shelf stable processing Small producer	P3	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Infant formula product processing	P1	0								0		#DIV/0!
Meat Processing, Abattoir/ Boning Room	P2	0								0		#DIV/0!
Meat Processing, Fermented meat Processing, Small Goods Processing	P1	2	0	0	0	0	0	0	0	0	0	#DIV/0!
Oils and fats processing	P3	2	0	0	0	0	0	0	0	0	0	#DIV/0!
Peanut Butter processing, Nut Processing Small Producer	P3	0								0		#DIV/0!
Poultry processing	P1	0								0		#DIV/0!
Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Processor/ Manufacturer - Continued												
Prepared not ready to eat food processing	P2	2	1	0	0	0	0	0	0	0	0	100%
Prepared ready to eat food processing	P1	8	5	0	0	0	0	0	0	0	0	100%
Salt & other low risk ingredients/additives processor	P3	0								0		#DIV/0!
Seafood processing	P2	3	2	1	0	0	0	1	0	1	0	50%
Seafood processing RTE and shelf stable	P2	0								0		#DIV/0!
Seafood processing -Mollusc processing	P1	0								0		#DIV/0!
Snack chips processing	P3	0								0		#DIV/0!
Spices and dried herbs processing	P2	0								0		#DIV/0!

Spices and dried herbs processing small producer	P3	6	3	0	0	0	0	0	0	0	0	100%
Sprout processing	P1	0								0		#DIV/0!
Sushi processing	P1	2	2	0	0	0	0	0	0	0	0	100%
Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Processor/ Manufacturer - Continued												
Vegetables in oil processing	P1	1	1	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P1	0								0		#DIV/0!
Others - indicate in comments	P2	0								0		#DIV/0!
Others - indicate in comments	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Total Processor/Manufacturer		154	72	1	0	0	0	1	0	1	0	99%

Majority of the businesses notified as P3 Cereal processing are home based, and processing low risk foods such as biscuits, muffins and cakes.

Business Sector	Risk Level	Total No. of Businesses	No. of businesses INSPECTED	No. of business requiring enforcement action	No. of written warnings issued	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued			No. of prosec-utions	Percent Compliance -Inspected Businesses
								Body Corporate	Natural person	Sub Total		
Food Transporter												
Bulk flour storage distributor	P3	0								0		#DIV/0!
distributor	P2	0								0		#DIV/0!
Dairy produce distributor	P3	2	1	0	0	0	0	0	0	0	0	100%
Dry goods and beverages distributor	P4	11	0	0	0	0	0	0	0	0	0	#DIV/0!
Frozen food distributor	P3	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetables distributor	P3	2	2	0	0	0	0	0	0	0	0	100%
Perishable ready to eat, packaged, medium risk food distributor	P3	5	4	0	0	0	0	0	0	0	0	100%
Perishable, ready to eat, packaged, high risk food distributor	P2	6	3	0	0	0	0	0	0	0	0	100%
Processed meat distributor	P2	0								0		#DIV/0!

Seafood distributor	P2	1	1	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P2	0								0		#DIV/0!
Others - indicate in comments	P3	0								0		#DIV/0!
Others - indicate in comments	P4	0								0		#DIV/0!
Total Food Transporter		28	11	0	0	0	0	0	0	0	0	100%
Comments: P3 and P4 - Low risk distributors.												

Table 4B
Please complete the following table indicating the enforcement activities undertaken by your councils on businesses captured by

Reason for enforcement activity		Written warnings	Improvement notices	Prohibition Orders	Expiations	Prosecutions
FSP not prepared, implemented, maintained and monitored		0	0	0	0	0
Reason for enforcement activity		Written warnings	Improvement notices	Prohibition Orders	Expiations	Prosecutions
Continued						
FSP not audited at the frequency determined by the auditor		0	0	0	0	0
FSP not revised so as to comply with the regulations		0	0	0	0	0
FSP audit report not retained by business for four years		0	0	0	0	0
TOTALS		0	0	0	0	0

5. Food related complaints

5A. Food Complaint Types

Please complete the following table indicating the type of complaints received by your councils during the 2022-2023 financial year.

	Total No. of Complaints	Total justified complaints
Allergens	3	0
Foreign matter	9	2
Unsafe/unsuitable food due to microbial contamination/growth	9	1
Chemical contamination	0	0
Alleged food poisoning	32	3
Unclean premises	16	2
Poor personal hygiene or poor food handling practices	21	2
Pests in premises	7	1
Refuse storage	6	1

Labelling	6	2	Other Complaints : Un-notified home based food business x 2 - complaints justified. Report of pets in food premises - complaint not-justified, no evidence of pets at time of complaint inspection.
Other (please state)	3	2	
TOTALS	112	16	
% Complaints Justified		14.28571429	

6. Proactive projects, surveys and sampling programs

It is requested the report uses the following general format:

- What was the project and why was it done
- A précis of what and how it was done.
- Results/Outcomes

Please keep summaries brief and ½ page in length as a maximum.

<p>Food Safety Training</p> <p>During the 2022-23 financial year, EHA continued to provide training sessions on the fundamentals of food safety. These sessions are available free to food businesses in our constituent councils and to food businesses out of area for a small charge. A total of six training sessions were held during the year with 75 participants attending. The introduction of the Food Safety Management Tools has resulted in a recent increase in attendance, a forward step towards a positive food safety culture, as food businesses begin to proactively ensure their food handlers have the required food handling skills and knowledge. The training sessions were structured with the intention of improving or refreshing food handler’s overall knowledge of safe food practices and in turn, businesses compliance with the Food Safety Standards. Participants comprised of different backgrounds and varying levels of experience in the food industry, from businesses such as restaurants, cafés, aged care homes, childcare centres, fruit and veg shops and catering businesses. The feedback provided by the participants was overwhelmingly positive with attendees requesting longer and additional sessions, as well as requests for tailored workplace training (e.g., childcare centres). Future training sessions will continue to be scheduled for the new financial year.</p> <p>EHA Food Safety Bi-annual Newsletter</p> <p>During the year EHA introduced a biannual food safety newsletter, issued electronically to food businesses in November 2022 and May 2023. The newsletters are also available on EHA's website. The newsletter is a one page, easy to read communication promoting a positive food safety culture by providing food businesses information on key legislative updates, spotlight safe food safety practices and provides key training dates and/or reminders. The recent May edition particularly highlighted key information regarding the new Standard 3.2.2A that is now in effect.</p>

7.6 2022 / 2023 FINANCIAL YEAR ANNUAL ENVIRONMENTAL HEALTH REPORT

Author: Nadia Conci

Ref: AF16/80

Summary

A report has been prepared on Eastern Health Authority's (EHA) performance under the *South Australian Public Health Act 2011* (the Act) for 2022/2023 and is provided for the Board's endorsement.

Report

The purpose of the 2022/2023 Financial Year Annual Environmental Health report is to assist in the review of the *South Australian Public Health Act 2011* (the Act), and assist the Minister for Health and Ageing and the Chief Public Health Officer and their delegates to perform their functions under the following sections of the Act:

s17(1) The Minister's functions in connection with the administration of this Act include the following (to be performed to such extent as the Minister considers appropriate):

(a) to further the objects of this Act by taking action to preserve, protect or promote public health within the State;

(b) to promote proper standards of public and environmental health within the State by ensuring that adequate measures are taken to give effect to the provisions of this Act and to ensure compliance with the Act.

s21(1) The Chief Public Health Officer's functions are as follows:

(b) to ensure that the Act, and any designated health legislation, are complied with;

s23(1) The Chief Public Health Officer is required to prepare a written report every 2 years about—

(a) public health trends, activities and indicators in South Australia

On, 27 June 2023 correspondence was received from SA Health requesting that enforcement agencies provide an annual report in accordance the with the abovementioned sections of the *SA Public Health Act 2011*.

SA Health provided a pro-forma to act as a guide that contains indicators to assist local councils with reporting on the administration of the Act.

A report has been prepared in the required format and is provided as attachment 1. Upon the Board's endorsement of the annual report, a copy will be submitted to SA Health, Health Protections, Public Health Team.

RECOMMENDATION

That:

1. The Report titled 2022/2023 Financial Year Annual Environmental Health Report is received and endorsed.

OFFICIAL

Eastern Health Authority

101 Payneham Road St Peters

**2022 / 2023 ANNUAL
ENVIRONMENTAL HEALTH REPORT**
Reporting period: 1 July 2022 to 30 June 2023
THE SOUTH AUSTRALIAN PUBLIC HEALTH ACT 2011

The aim of this report is to assist the Minister for Health and the Chief Public Health Officer and their delegates to perform their functions under the following sections of the *South Australian Public Health Act 2011*:

s17(1) The Minister's functions in connection with the administration of this Act include the following (to be performed to such extent as the Minister considers appropriate:

(a) to further the objects of this Act by taking action to preserve, protect or promote public health within the State;

(b) to promote proper standards of public and environmental health within the State by ensuring that adequate measures are taken to give effect to the provisions of this Act and to ensure compliance with the Act.

s21(1) The Chief Public Health Officer's functions are as follows:

(b) to ensure that the Act, and any designated health legislation, are complied with;

s23(1) The Chief Public Health Officer is required to prepare a written report every 2 years about:

(a) public health trends, activities and indicators in South Australia.

It is requested that all councils submit their completed report by 30 September 2023 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au

*When completing this report, please add rows to tables as necessary.

OFFICIAL

1 ENVIRONMENTAL HEALTH WORKFORCE**1.1 Authorised officers**

Please provide a list of all persons currently authorised by the authority pursuant to s44 of the Act on 30 June 2023 in the following format. This is requested to confirm that the Chief Public Health Officer's notification register is up to date.

Authorised officer's full name	Employment type (PFT, PPT, CE or CNE)	Date authorised	Approved qualification number*	Environmental health experience (years/months)	Average EH hours worked per week
Luke Smith	PFT	21/03/2016	9	7yrs 10mths	38
Ryan Roberts	PFT	15/11/2021	17	5yrs 8mths	38
Izabella Hayes	PFT	1/11/2021	9	3yrs 8mths	34.2
Ebony Adams	PPT	23/02/2018	9	9yrs 3mths	22.8
Fadzai Chingovo	PPT	6/07/2020	25	4yrs 1mth	30.4
Lee Dyson	PFT	16/07/2020	9	3yrs 1mth	38
Thu-Nghy Do	PFT	27/03/2023	9	1yrs 23mths	38
Nadia Conci	PFT	06/09/2013	8	22yrs 5mths	38
Michael Livori	PFT	06/09/2013	8	37yrs	38

Notes:

Employment type: PFT: Permanent fulltime, PPT: Permanent part time, CE: Contract employee, CNE: Contract non-employee.

***Approved qualification number:** Please refer to the list of approved qualifications for the appointment of local authorised officers [<ctrl+click here to follow link>](#)

Average EH hours: Please indicate the average number of hours the individual spends working on environmental health related tasks and activities (including food safety, administrative, strategic, management and policy related tasks) for council per week.

1.2 Were any environmental health positions vacant on 30 June 2023?

☐ No – proceed to section 1.3

☒ Yes – complete the table below

Please provide information on all authorised officer positions vacant on 30 June 2022 in the following format.

Position title	Employment type (PFT, PPT, CE or CNE)	Average EH hours per week	Term of contract (if applicable)	Duration position has been vacant
Environmental Health Officer	PFT	38	-	1.5mths

1.3 Any additional comments relating to environmental health workforce

Nil.

OFFICIAL

2 SA PUBLIC HEALTH ACT & REGULATIONS - ENFORCEMENT**2.1 Were any section 92 notices issued under the Act during the reporting period?**

- ☐ No – proceed to section 2.2
☒ Yes – proceed to section 2.1.1

2.1.1 In total, how many section 92 notices (not including preliminary notices) were issued during the reporting period?

3

2.1.2 Please provide a summary of the matters that section 92 notices were issued to deal with.**Two – Compliance Notices s92(1)(b)**

- Swimming Pool – Closure of swimming pool due to chemical levels not within the required parameters, record management not adhered to.
- Squalor – Accumulation of putrescible waste and animal faeces and excessive accumulation of household and miscellaneous items including waste and recyclables.

One – General Duty Notice s56

- Failure to prevent and minimise potential health risks posed by *Legionella* within an aged care facility.

2.1.3 Was action taken on non-compliance with any section 92 notices issued (s.93)?

- ☒ No – proceed to section 2.1.4
☐ Yes – complete the table below

Details of action taken	Costs recoverable \$

2.1.4 Were any expiation notices issued or prosecutions commenced for failure to comply with a section 92 notice (s.92.10)?

- ☒ No – proceed to section 2.1.5
☐ Yes – complete the tables below

Expiation notices issued

Date expiation notice issued	Details of the failure to comply	Was the expiation notice paid, withdrawn or did the recipient elect to be prosecuted?

Prosecutions commenced

Date prosecution commenced	Details of the failure to comply	Details and outcome of prosecution

OFFICIAL**2.1.5 Were any section 92 notices reviewed or appealed (s.95-96)?**

☐ No – proceed to section 2.1.6

☒ Yes – complete the table below

Review or appeal?	Summary of findings/outcome of review or appeal
Appeal	<p>A s92 Compliance Notice was issued to the property owner on 30 July 2021, reissued on 26 October 2021 and effectively received (served) on 4 November 2021 requiring the premises to be assessed for chemical contamination associated with the operation of a clandestine drug laboratory.</p> <p>An application was submitted by the property owner to the Tribunal requesting and extension of time to comply with the Notice.</p> <p>On 23 August 2022 a hearing was held at the Tribunal where the Tribunal Member considered the submission for the request for an extension of time.</p> <p>The Tribunal Member determined that the property owner should not be granted an extension of time.</p>

2.1.6 Any additional comments relating to section 92 notices issued

—

2.2 Were any expiation notices issued or prosecutions commenced for material or serious risks to public health during the reporting period?

☒ No – proceed to section 2.2.4

☐ Yes – complete tables 2.2.1 - 2.2.3 below

Please provide details on all expiation notices issued and prosecutions commenced by the authority on persons causing material or serious risks to public health between 1 July 2022 and 30 June 2023 in the following format.

2.2.1 s57 – Material risk to public health – expiation notices issued (\$750)

Date notice issued	Details of the material risk to public health	Was the expiation notice paid, withdrawn or did the recipient elect to be prosecuted?

2.2.2 s57 – Material risk to public health – prosecutions

Date of offence	Person prosecuted	Details of the material risk to public health	Details and outcome of prosecution

2.2.3 s58 – Serious risk to public health – prosecutions

Date of offence	Person prosecuted	Details of the serious risk to public health	Details and outcome of prosecution

2.2.4 Any additional comments relating to material or serious risks to public health
Nil.

OFFICIAL

2.3 Were any other expiation notices issued or prosecutions not previously covered commenced for breaches of the Act during the reporting period?

☒ **No – proceed to section 2.4**

☐ **Yes – complete the table below**

Please provide details on all expiation notices issued and prosecutions commenced by the authority during the reporting period.

Section	Type	No. of expiations issued	No. of prosecutions commenced	Comments
46(4)	Authorised officer identity card – failure to surrender	N/A		
47(6)	Hindering or obstructing an authorised officer	N/A		
49(2)	Failure to provide information			
92(11)	Hindering or obstructing a person complying with a notice	N/A		
104	Provision of false or misleading information	N/A		
Totals				

2.4 South Australian Public Health (General) Regulations 2013

2.4.1 How many known premises with public pools and/or spas are there in your council area?

27

Please complete the table below to indicate routine inspections of public pools and spas conducted during the reporting period to confirm compliance with the regulations and to minimise the incidence of water borne illness.

Type of public pool	No. of known public pools and spas in council area (Please count each pool separately at premises with more than one pool)	No. of pools inspected <u>at least once</u> for compliance	Please provide details of any regularly encountered non-compliance issues
Swimming pool	36	32	2 sites (3 pools and 1 pool) not operating during reporting period. Testing requirements not within required parameters. Combined chlorine outside of required parameters. Records not available onsite.
Spa pool	4	4	
Hydrotherapy pool	1	1	Nil issues – well maintained.
Waterslide	0	0	
Other	0	0	
Totals	41	37	

OFFICIAL**2.4.2 Were any expiation notices issued or prosecutions commenced under the General Regulations during the reporting period?****X No – proceed to section 2.4.3**☐ **Yes – complete the table below**

Please provide details on all expiation notices issued and prosecutions commenced by the authority during the reporting period.

Reg. No.	Type	No. of expiations issued	No. of prosecutions commenced	Comments
7	Control of waste on premises			
8(6)	Public swimming pool requirements			
9(7)	Public spa pool requirements			
10	Obligations of public	N/A		
Totals				N/A

2.4.3 Any additional comments relating to the South Australian Public Health (General) Regulations 2013

2.4.4 Are there any unregulated interactive fountains or water play areas using recirculated water within your council area?**X No – proceed to section 2.5**☐ **Yes – provide details of the facilities/features in your area**

OFFICIAL

2.5 South Australian Public Health (Wastewater) Regulations 2013**2.5.1 Were any applications for wastewater works approvals received during the current or previous reporting periods?**

☐ No – proceed to section 2.6

☒ Yes – complete the table below

No. of pending applications carried over from previous reporting periods (A)	Number of new applications received during the reporting period (B)	No. of applications approved	No. of applications refused	No. of applications pending a decision	Total No. of applications received (A + B)
2	2	4			4

2.5.2 How many of the following types of applications for wastewater works approval did your council approve this reporting period?

New septic tank/ primary treatment system	New aerated wastewater/ Secondary treatment system	Alteration of existing septic tank/ primary treatment system	Alteration to aerated wastewater /secondary treatment system	Addition/ alteration to underfloor plumbing	Installation of system connecting to CWMS	New composting toilet system	New greywater treatment system
	2						

*CWMS: Community wastewater management systems

2.5.3 How many of the following types of inspections did your council undertake this current reporting period?

Preliminary site inspection	Underfloor plumbing and sanitary draining installation inspection	Tank/ treatment unit installation inspection	Land application system installation inspection	Connection to CWMS inspection	Inspection of system after completion/ commissioning	Total wastewater works inspections
2		1	1			4

2.6 South Australian Public Health (Legionella) Regulations 2013

2.6.1 How many cooling towers are registered in your council area? Please provide the number of individual towers even when they are part of a single cooling water system.

20

Please complete the table below to indicate inspections of high risk manufactured water systems conducted during the reporting period to confirm compliance with the regulations and to minimise the incidence of Legionellosis.

Type of registered system	No. of systems on council's register	No. of systems inspected at least once for compliance by an authorised council officer Reg. 15(1)	No. of systems inspected at least once for compliance by an independent competent person Reg. 15(2)	No. of follow-up inspections by an authorised officer due to non-compliance issues	No. of additional inspections due to complaints and disease investigations	Total no. of inspections conducted
Cooling water systems*	18	18				20
Warm water systems	8	8				9
Total	26	26				29

* A cooling water system may include an individual cooling tower, or a number of interconnected cooling towers that utilise the same recirculating water.

2.6.2 Please provide details of any regularly encountered HRMWS compliance issues.

Warm Water System:

- Decontamination schedule not adhered to, required to be completed on a six monthly basis.
- Log books not adequately maintained. Records not provided where required.

2.6.3 Were any expiation notices issued or prosecutions commenced under the Legionella Regulations during the reporting period?

- ☐ No – proceed to section 2.6.4
☒ Yes – complete the table below

Please provide details on all expiation notices issued and prosecutions commenced by the authority during the reporting period.

Reg. No.	Type	No. of expiations issued	No. of prosecutions commenced	Comments
5(2)	Unregistered system			
6(4)	Notification of change to registration particulars			
6(5)	Notification of permanent decommissioning or removal			
7	Automatic biocide dosing device			
8(1)	Drift eliminators			
9	Commissioning			
10(1)	System plans			
10(3)	Operation and maintenance manuals			
11	Operation and maintenance by a competent person	N/A		
12	Maintenance of cooling water system			
13	Maintenance of warm water systems	1		Failure to decontaminate the warm water system every 6 months.
14(1)	Log books	1		An up to date log book was not maintained.
14(2)	Retain log books			
17(1)	Failure to shut down or decontaminate system			
17(2)	Reporting of notifiable results within 24 hours			
18(4)	Contravention of a condition of a determination or approval			
19	False or misleading statement	N/A		
Totals		2		N/A

2.6.4 Were any notices issued under the Legionella Regulations during the reporting period?
X No – proceed to section 2.6.5

☐ Yes – complete the table below

Reg. No.	Notice type	No. of notices issued	No. of notices complied with by specified date/time	No. of notices not complied with by specified date/time	No. of expiations/ prosecutions for failing to comply with notice (provide details)
15(2)	Independent inspection				
16	Requirement for microbiological testing				

2.6.5 Any additional comments relating to the Legionella Regulations

Nil.

3 South Australian Public Health (Severe Domestic Squalor) Policy 2013

3.1 Were any cases of hoarding and/or domestic squalor investigated in your area during the reporting period?

☐ No – proceed to section 4.1

X Yes – complete the table below

Please provide the following details on the cases of hoarding and/or domestic squalor investigated during the reporting period.

Total number of cases investigated	Total number of Preliminary Notices issued under Section 92(2)(b)	Total number of General Duty Notices issued under Section 92(1)(a)	Total number of Risk to Health Notices issued under Section 92(1)(b)
11			1

3.2 Is the South Australian Severe Domestic Squalor Scale (Appendix 2 – *A Foot in the Door*) used for the assessment of cases of domestic squalor?

X Yes – proceed to section 3.3

☐ No – describe what other processes or tools are used

3.3 Are you involved in an interagency squalor group?

☐ No – proceed to section 3.4

X Yes – provide details on the group and the agencies involved

Active participation in the South Australian Inter – Agency Hoarding and Squalor Network (SAHSN). The group provides a consultative forum that aims to effectively address the hoarding and squalor issues arising across South Australia with particular reference to the requirements of the South Australian Public Health Act 2011 and any other applicable legislation or guidelines.

3.4 In instances of severe domestic squalor where a breach of the general duty or a risk to public health has been identified, what public health risks have been associated with these cases?

Please refer to Section 2.1.2

3.5 Have situations of hoarding and/or domestic squalor been encountered where the application of the Act has been deemed inappropriate?

X No – proceed to section 3.6

☐ Yes – What alternative approaches or legislation were used in these cases?

3.6 Has the South Australian Public Health (Severe Domestic Squalor) Policy 2013 and associated guideline 'A Foot in the Door' assisted you in the administration of the Act and in the resolution of cases of severe domestic squalor?

X Yes

☐ No – provide an overview of your experiences

3.7 Any additional comments on the South Australian Public Health (Severe Domestic Squalor) Policy 2013?

Nil.

4 The South Australian Public Health (Clandestine Drug Lab) Policy 2016

4.1 Were any clandestine drug laboratories notified by SA Police/SA Health in your area during the current or previous reporting periods?

☐ No – proceed to section 5.0

☒ Yes – complete the table below

Number of clan lab notifications carried over from previous reporting periods (not finalised*)	Number of new clan lab notifications received during the reporting period.	Number of clan lab notifications finalised* during the reporting period.	Number of unresolved clan lab notifications remaining on 30 June 2023
1	0	0	1

* A notification is finalised when the local authority advises SA Health that the property does not or no longer presents a risk to public health and the SAILIS flag is removed from the property.

Please advise the basis on which clan lab notifications were finalised during the reporting period

	A preliminary assessment by a suitably qualified expert found that remediation was not required	The property was assessed and remediated and validation by a suitably qualified expert found the remediation to be successful and the premises fit for their intended purpose	The premises was demolished	Other reason – please provide details
Number of clan lab notifications finalised	n/a	n/a	n/a	n/a

4.2 Were any site inspections undertaken by an environmental health officer in relation to notified clan labs?

X Yes - total number of inspections undertaken - 2

☐ No – proceed to section 4.3

4.3 Has the South Australian Public Health (Clandestine Drug Laboratory) Policy 2016 and the associated 'Practice Guideline for the Management of Clandestine Drug Laboratories' assisted you in the administration of the Act and in the remediation of clandestine drug laboratories?

X Yes

☐ No – provide an overview of your experiences

4.4 Any additional comments on the South Australian Public Health (Clandestine Drug Laboratory) Policy 2016?

Nil.

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5 Skin Penetration Guidelines

The Guidelines on the Safe and Hygienic Practice of Skin Penetration are currently under review as part of the review of the South Australian Public Health (General) Regulations 2013. Regulation of people undertaking and premises where skin penetration procedures are undertaken is under consideration as part of this review.

This will potentially include the following procedures:

- Tattooing
- Body piercing
- Body modification
- Beauty therapies involving skin penetration
- Unregulated health practitioners

To inform the review and assist in the preparation of regulatory impact statements, councils are requested to provide the following information:

5.1 How many known skin penetration premises are there in your council area?

Type of premises	No. of known skin penetration premises in council area	No. of premises inspected <u>at least once</u> during the reporting period	Please provide details of any regularly encountered non-compliance issues
Tattoo parlour	11	11	Handwashing procedures satisfactorily addressed.
Body piercing	n/a		Current legislation and outdated standards do not require registration of these businesses. Unable to identify and confirm the number of businesses.
Body modification	n/a		Current legislation and outdated standards do not require registration of these businesses. Unable to identify and confirm the number of businesses.
Beauty salon	118	1	One fit out inspection undertaken. NB: Current legislation and outdated standards do not require registration of these businesses. These numbers may have varied since the last manual system review.
Unregulated health practitioner	20	0	Acupuncturist's - Low risk – single use needles. No inspections undertaken.
Other	146	0	Hairdressers - Low risk No inspections undertaken.
Totals	295	12	

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6 Mosquito Surveillance and Control

SA Health provides funding to councils in high-risk areas of arbovirus transmission under the Subsidy program to enhance their mosquito management activities.

Councils determine the measures best suited to their needs, but the focus is on reducing the risk of mosquito-borne disease, not just nuisance biting. SA Health and some local councils conduct a range of routine mosquito surveillance and arbovirus prevention activities to reduce the risk of human arboviral disease. The collective aim of these activities is to:

- > monitor human mosquito-borne disease risk status
- > provide an early warning of the presence of the viruses known to cause mosquito-borne disease
- > inform activities to reduce mosquito breeding opportunities in high-risk locations
- > advise the public and visitors to South Australia of the risks and how to protect themselves from mosquito-borne disease

6.1.1 Does your council undertake any mosquito/arbovirus surveillance and control?

☐ Yes– provide an overview of your program and staff involved

X No

6.1.2 Does your council have capacity to perform mosquito surveillance and control?

X Yes

☐ No

6.1.3 Does your council have a current mosquito management plan?

☐ Yes

X No

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7 Environmental Health Complaints/Customer Requests

Please complete the table below to indicate the number of environmental health complaints and customer requests received and investigated and/or actioned using the **South Australian Public Health Act 2011** during the reporting period.

Type of complaint / customer request (category)	Number received
Accommodation Standards	2
Air Pollution / Odours / Air quality / Dust	4
Asbestos	1
Body Piercing / Tattooing / Other Skin Penetration	1
Combustion Heaters / Wood Heater Smoke	0
Community Amenity	0
Contaminated Land	0
Development Pollution	0
Discharge of Wastes / Waste Control / Refuse Storage and/or Disposal	13
Excessive Vegetation / Long Grass / Undergrowth / Fire Hazard	0
General Health Complaint or Enquiry / Other	4
Hazardous Substances	0
Hoarding and Squalor	11
Infectious Disease / Notifiable Condition (including COVID-19)	18
Hairdressing / Beauty Salons	0
Keeping of Animals	4
Legionella Investigation	3
Litter Control/Unsightly	1
Mosquitoes	9
Mould	1
Noise	0
Public Swimming Pools and Spa Pools	1
Rats or Mice	44
Sanitary Facilities	0
Septic Tanks / Aerobic Servicing / Failing Onsite System	1
Sharps Disposal	2
Stormwater	22
Supported Residential Facilities	2
Vermin (including pigeons and insects) other than rats, mice, wasps and mosquitoes	6
Wasps/Bees	0
Water Quality (other than public swimming pools and spa pools)	0
Total	150

Please do not include complaints/requests which were resolved using other legislation e.g. The Local Nuisance and Litter Control Act 2016 or the Food Act 2001.

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Person to contact regarding the contents of this report:

Nadia Conci
Name

23/08/2023
Date


Signature

Endorsed by Chief Executive Officer/delegated person:

Michael Livori
Name

23/8/23
Date


Signature

Please submit your completed report by 30 September 2023 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au