



# Board of Management

28 August 2024



local councils working together to protect the health of the community





**EASTERN HEALTH AUTHORITY  
BOARD OF MANAGEMENT MEETING**

**WEDNESDAY 28<sup>th</sup> August 2024**

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 28 August 2024 commencing at 6:30 pm.

A light meal will be served from 5:30 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 28 August 2024**

**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 Kurna 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 Board held on Wednesday 15 May 2024 as printed and circulated be taken as read and confirmed.

**6      Matters arising from the minutes**



## Agenda Continued

Page No

### **7 Administration Report**

7.1.	Draft General Purpose Financial Statements for Year ended 30 June 2024 .....	14
	7.1 Attachment 1 .....	20
	7.1 Attachment 2 .....	54
	7.1 Attachment 3 .....	58
7.2.	Report on Financial results for the Year ending 30 June 2024.....	71
	7.2 Attachment 1 .....	75
	7.2 Attachment 2 .....	79
7.3.	Audit Committee Annual Evaluation Report 2023/2024 .....	82
	7.3 Attachment 1 .....	84
7.4.	Long-Term Financial Plan Revised Financial Estimates .....	90
	7.4 Attachment 1 .....	92
7.5.	Charter Review Report .....	95
	7.5 Attachment 1 .....	96
	7.5 Attachment 2 .....	101
	7.5 Attachment 3 .....	102
7.6.	Annual Business Plan 2023/2024 Performance Evaluation .....	134
	7.6 Attachment 1 .....	135
7.7.	Food Act Annual Report 2023/2024 .....	150
	7.7 Attachment 1 .....	152
7.8.	2023/2024 Financial Year Annual Environmental Health Report .....	162
	7.8 Attachment 1 .....	164
7.9.	Risk Management Policy.....	188
	7.9 Attachment 1 .....	189
	7.9 Attachment 2 .....	191
7.10.	Corporate Risk Summary .....	193
	7.10 Attachment 1 .....	194
	7.10 Attachment 2 .....	210

**8      Confidential Reports**

**9      Correspondence**

**10     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 26 June 2024 commencing at 6:30pm.

### **MEMBERS PRESENT:**

Cr K Moorhouse	Norwood, Payneham & St Peters
Cr P Cornish, Cr L Henschke	Burnside
Cr M Noble, M Hammond	Campbelltown
Cr K Barnett, Cr T Nguyen	Prospect
Cr J Nenke	Corporation of the Town of Walkerville

### **In attendance:**

M Livori	Chief Executive Officer
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 Heath 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 S Whittington  
Cr J Allanson  
Nadia Conci

**5 CONFIRMATION OF MINUTES:**

Cr J Nenke moved:

The minutes of the meeting of the Board held on 21 February 2024 be taken as read and confirmed.

Seconded by Cr M Noble

**CARRIED UNANIMOUSLY**

**1: 062024**

**6 MATTERS ARISING FROM THE MINUTES:**

Nil

**7 ADMINISTRATION REPORT**

**7.1 FINANCIAL REPORTS**

Cr M Noble moved:

That:

1. The financial report is received.

Seconded by Cr K Moorhouse

**CARRIED UNANIMOUSLY**

**2: 062024**

**7.2 ADOPTION OF ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2024/2025**

Cr J Nenke moved:

That:

1. The report regarding the adoption of the Eastern Health Authority Annual Business Plan and Budgeted Financial Statements for 2024/2025 is received.

2. The Eastern Health Authority Annual Business Plan and Budget for 2024/2025 provided as attachment 1 to the report is adopted.
3. A copy of the Eastern Health Authority Annual Business Plan 2024/2025 incorporating the Budget are provided to the Chief Executive Officer of each Constituent Council within five business days.

Seconded by Cr K Barnett

**CARRIED UNANIMOUSLY 3: 062024**

### **7.3 REVIEW OF THE FOOD BUSINESS INSPECTION FEE POLICY**

Cr T Nguyen 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 M Hammond

**CARRIED UNANIMOUSLY 4: 062024**

### **7.4 EASTERN HEALTH AUTHORITY STRATEGIC PLAN**

M Hammond moved:

That:

1. The Eastern Health Authority Strategic Plan report is received.
2. The Eastern Health Authority Strategic Plan Towards 2033 is adopted.

Seconded by Cr J Nenke

**CARRIED UNANIMOUSLY 5: 062024**

## 7.5 SUPPORTED RESIDENTIAL FACILITY LICENSING REPORT

Cr K Barnett moved:

That:

1. The Supported Residential Facilities 2023-2024 Licensing Report is received.
2. The applicants detailed below be granted a licence to operate a Supported Residential Facility for a period of one year from 1 July 2024 to 30 June 2025 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"> <li>1. Ensure that the facility, and all furniture, fixtures and fittings at the facility are maintained in a clean, safe and hygienic condition as indicated in the audit report.</li> <li>2. Maintain records of cleaning and maintenance activities undertaken at the facility in accordance with the approved cleaning and maintenance schedules.</li> <li>3. Retain all cleaning and maintenance records at the facility to demonstrate compliance with condition 1.</li> <li>4. 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.</li> <li>5. Comply with the requirements of Section 157 of the <i>Planning, 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.</li> </ol>	

<b>Applicant</b>	<b>Premises</b>
Palm Gardens Consolidated Pty Ltd	Magill Estate Retirement Village 122 Reid Avenue Magill SA 5072
<b>Conditions</b>	
1. Comply with the requirements of Section 157 of the <i>Planning, 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.	
<b>Applicant</b>	<b>Premises</b>
Bellara Aged Care Village Pty Ltd	Bellara Village 98 Newton Road Campbelltown SA 5074
<b>Conditions</b>	
1. Comply with the requirements of Section 157 of the <i>Planning, 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: 062024**

## **8 INFORMATION REPORTS**

### **8.1 ENVIRONMENTAL HEALTH ACTIVITY REPORT**

Cr K Moorhouse moved:

That:

1. The Environmental Health Activity Report is received.

Seconded by Cr K Barnett

**CARRIED UNANIMOUSLY 7: 062024**

## **8.2 IMMUNISATION**

Cr K Barnett moved:

That:

1. The Immunisation Services Report is received.

Seconded by Cr T Nguyen

**CARRIED UNANIMOUSLY**

**8: 062024**

## **9 CONFIDENTIAL ITEMS**

### **9.1 CHIEF EXECUTIVE OFFICER PERFORMANCE AND REMUNERATION REVIEW**

Cr T Nguyen moved:

That:

#### **RECOMMENDATION 1**

1. Pursuant to Clause 3.10(b) of the Eastern Health Authority Charter and Section 90(2) of the *Local Government Act 1999* the Board of Management (Board) orders that all members of the public, except the Chief Executive Officer be excluded from attendance at the meeting for Agenda Item 9.1 - Chief Executive Officer Performance Review.

2. The Board is satisfied that, pursuant to Section 90(3)(a) of the *Local Government Act 1999*, the information to be received, discussed or considered in confidence is namely:

information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of a person, being the performance and remuneration of the Chief Executive Officer.

3. Accordingly, on this basis, the Board considers the principle that meetings of the Board should be conducted in a place open to the public has been outweighed by the need to keep the information or matter confidential.

Seconded by Cr K Barnett



Cr T Nguyen moved:

That:

**RECOMMENDATION 3**

That:

In accordance with Clause 3.11(c) of the Eastern Health Authority Charter the Board of Management (Board) orders that in relation to the Chief Executive Officer Performance and Remuneration Review Report, all relevant documentation and minutes arising from the report, having been considered by the Board in confidence under Clause 3.10(b) of the Eastern Health Authority Charter and Section 90 (3)(a) of the Act be kept confidential and not available for public inspection on the grounds that it involves information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of the Chief Executive Officer. This order is to remain in place until the Chief Executive Officer ceases employment with the Eastern Health Authority.

Seconded by Cr K Barnett

**10 CORRESPONDENCE**

Nil.

**11 OTHER BUSINESS**

Nil.

**12 CLOSURE OF MEETING:**

The Chairperson, Cr P Cornish, declared the meeting closed at 8:11 pm.

The foregoing minutes were printed and circulated to EHA Members and member Councils on 4 July 2024.

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**Cr P Cornish**

**CHAIRPERSON**

## **7.1 DRAFT GENERAL PURPOSE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024**

Author: Michael Livori

Ref: AF24/39

### **Summary**

This report presents the draft General Purpose Financial Statements for the year ended 30 June 2024 (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 2024 (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 2024. They reflect the operations of EHA between the period 1 July 2023 and 30 June 2024.

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 \$122,120 for 2023-2024 compared to operating surplus of \$25,383 in 2022-2023.

### **Differences when comparing 2023 and 2024 Financial Statements**

A full comparison of the 2023 and 2024 audited financial results is provided as attachment 2. Commentary in relation to material differences (where applicable) is provided in the following table.

Statement of Comprehensive Income				
	2023/2024	2022/2023	Variation	Commentary
<b>Income</b>				
Statutory Charges	152,387	136,026	16,361	Increase in Food Inspection Income
User Charges	414,731	457,619	(42,888)	End of immunisation contract with Adelaide Hills Council
Grants and subsidies	249,436	230,170	19,266	SIP Programme additional income
Investment income	37,380	15,866	21,514	Increased investment income
<b>Expenses</b>				
Employee Costs	1,847,846	1,881,592	(33,746)	Periodic staff vacancies
Material, contracts and other expenses	636,970	571,267	65,703	Insurance, maintenance, electricity and vaccine increased costs.
Net Surplus/(Deficit)	122,120	25,383	102,024	
Statement of Financial Position				
	2023/2024	2022/2023	Variation	Commentary
Total Current Assets	1,142,790	916,670	240,120	Increase in cash at hand.
Total Non-Current Assets	999,746	1,104,793	(105,047)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets – see note 6
Total Current Liabilities	628,223	518,864	95,773	Increase in Trade and other payables
Total Non-Current Liabilities	815,240	925,646	(96,820)	Reduction in borrowings
Total Liabilities	1,443,463	1,444,510	(1,047)	
Net Assets	699,073	576,953	122,120	Income Statement result
Statement of Cash Flows				
	2023/2024	2022/2023	Variation	Commentary
Net Cash Provided / (used) by Operating Activities	457,376	162,637	294,739	See Note 8
Net Cash Provided / (used) by Financing Activities	(133,122)	(109,194)	(23,928)	See Note 8
Net Cash Provided / (used) by Investing Activities	(14,141)	(49,557)	35,416	See Note 8

<b>Net Increase (Decrease) in cash held</b>	<b>310,113</b>	<b>3,886</b>	<b>306,227</b>	See Note 8
<b>Cash and cash equivalents at end of period</b>	<b>954,882</b>	<b>644,769</b>	<b>310,113</b>	See Note 8
<b>Statement of Changes in Equity</b>				
	<b>2023/2024</b>	<b>2022/2023</b>	<b>Variation</b>	<b>Commentary</b>
<b>Accumulated Surplus Balance at end of Period</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	Income Statement result
<b>Total Equity Balance at end of Period</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	Income Statement result

A meeting of the Eastern Health Authority Audit Committee (the Committee) was held on 14 August 2024 at which the Draft General Purpose Financial Reports for the year ending 30 June 2024 were considered. John Jovicevic from Dean Newberry and Partners attended the meeting to discuss his audit findings with the committee.

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.

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

The Auditor raised the following matters.

**1 Recognise disposal of Plant and Equipment Asset**

**Observation**

Audit testing identified that an asset was acquired during the financial year which was a replacement for an existing asset which was found to have not been disposed.

**Outcome**

A correction entry has been recorded to recognise disposal of the asset.

**Management Response**

As discussed with the auditor a complete audit of the 2023 2024 Asset Register was undertaken through January – April 2024. Management identified that the replacement item, ElectraSol Backup UPS 2 for the vaccine fridges was recorded on the Fixed Asset Register disposals tab, however the journal was consequently missed. EHA Management have reviewed the accounting, and the correct journal was posted.

## *2 Reallocation of Workers Compensation Refund*

### Observation

It was identified that the refund payment received from Local Government Workers Compensation Scheme relating to overpayment of insurance premiums paid in FY23 was incorrectly recognised on the Statement of Financial Position.

### Outcome

A correction was recorded to recognise the refund payment within the Statement of Comprehensive Income.

### Management Response

A correction was recorded to recognise the Workers Compensation adjustment of the Balance Sheet and recognise it in the Profit and Loss statement.

## *3 Opening Balances – FY23 Comparative Data*

### Observation

A review was undertaken of the FY23 Trial Balance within MYOB compared to the FY23 audited financial statement, additionally the review of working papers relating to FY23 comparative data to confirm accuracy and completeness of comparative data was also audited.

### Outcome

It was identified a variance of \$27K between MYOB balance and audited financial statements in FY23. The variance related to FY23 audit adjustments not being completed in the correct accounting period.

### Management Response

These are timing adjustments in last year's financials which were not processed to the MYOB file. Once the audit is finalised a check needs to be made that any audit adjustments have been made to the MYOB file. The MYOB file then needs to be locked to ensure transactions in the current year cannot be posted back to the prior year.

The Auditor raised the following two matters to be addressed in Future Financial Years.

## *1 New Lease Agreement for Office Facilities*

### Observation

The Authority will need to perform a recalculation of the Right-of-Use Asset and the Lease Liability for the new Building Lease when this is executed as expected within FY25.

#### Audit Recommendation

The Authority will need to perform a recalculation of the Right-of-Use Asset and the Lease Liability for the new Building Lease when this is executed as expected within FY25.

#### Management Response

As discussed with the auditor a letter provided from the City of Norwood Payneham & St Peters provides a summary of the current Lease arrangements with Eastern Health Authority. Due to delays in the finalising of the lease, EHA remains on a hold over arrangement. When the new lease is finalised, a recalculation of Right-of-Use Asset and the Lease Liability will occur.

## 2 *Annual Budget and Budget Reviews*

#### Observation

Review of FY24 Annual Budget and subsequent budget reviews reports identified that the Authority did not prepare or adopt the Uniform Presentation of Finances statement as required under section 9 of the Local Government (Financial Management) Regulations 2011.

#### Audit Recommendation

Recommend the Authority ensure it addresses this requirement in future periods and that the appropriate reporting templates are updated to include this required statement.

#### Management Response

The Uniform Presentation of Finances is a reporting requirement for Councils to highlight what they are spending on asset renewal versus new assets. Due to its nature and operations this is not a relevant consideration for EHA.

EHA's Funding Statement 2023/2024 provides detailed information in relation to individual budget line performance. The Funding Statement provides information in relation to all operating expenses, including rent and vehicle leases. Rent and vehicle leases account for 25% of materials, contracts and other expenses.

Accounting entries for leases are not included in the Funding Statement. The accounting adjustments required by the accounting standards relating to leases are made at year end.

The Funding Statement is effectively a Uniform Presentation of Finances that is more relevant to EHA and gives members greater transparency in relation to all operational expenditure. It is managements recommendation that the current process which provides members with greater clarity in relation to operational expenditure is continued.

Following their discussion with the Auditor and administration and consideration of the Audit Financial Statement for 2023/2024 the Audit Committee resolved that:

That:

1. The Draft General Purpose Financial Statements for the Year ending 30 June 2024 Report is noted.
2. The Committee is satisfied that the 2023/2024 draft statements present fairly the state of affairs of the organisation.
3. The 2023/2024 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.

**CARRIED UNANIMOUSLY**

**2: 082024**

#### **RECOMMENDATION**

That:

1. The General Purpose Financial Statements Report for the Year ending 30 June 2024 Report is received.
2. The Board of Management notes that the Audit Committee is satisfied that the 2023/2024 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 2024 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 2023/2024 year.
5. A copy of the General Purpose Financial Reports including the Annual Financial Statements for the Year ending 30 June 2024 are provided to the Constituent Councils.

# **Eastern Health Authority**

## **General Purpose Financial Reports**

### **for the year ended 30 June 2024**



# Eastern Health Authority

## General Purpose Financial Reports

### for the year ended 30 June 2024

#### Table of Contents

	<b>Page #</b>
<b>Authority Certificate</b>	1
 <b>Principal Financial Statements</b>	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
 <b>Notes to, and forming part of, the Principal Financial Statements</b>	
Note 1 - Significant Accounting Policies	6
Note 2 - Income	10
Note 3 - Expenses	11
Note 4 - Asset Disposal & Fair Value Adjustments	13
Note 5 - Current Assets	14
Note 6 - Property, Plant & Equipment	15
Note 7 - Liabilities	17
Note 8 - Reconciliation of Cash Flow Statement	18
Note 9 - Financial Instruments	19
Note 10 - Uniform Presentation of Finances	22
Note 11 - Leases	23
Note 12 - Superannuation	24
Note 13 - Contingent Assets & Contingent Liabilities	25
Note 14 - Events Occuring After Reporting Date	25
Note 15 - Related Party Transactions	26
 <b>Audit Report - Financial Statements</b>	
<b>Audit Report - Internal Controls</b>	
<b>Authority Certificate of Audit Independence</b>	
<b>Auditor Certificate of Audit Independence</b>	



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**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 2024 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect 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 2024**

		2024	2023
	Notes	\$	\$
<b>INCOME</b>			
Council contributions	2	1,970,200	1,828,000
Statutory charges	2	152,387	136,026
User charges	2	414,731	457,619
Grants, subsidies and contributions - Operating	2	249,436	230,170
Investment income	2	37,380	15,866
Other income	2	913	7,255
<b>Total Income</b>		<b>2,825,047</b>	<b>2,674,936</b>
<b>EXPENSES</b>			
Employee costs	3	1,847,846	1,881,592
Materials, contracts & other expenses	3	636,970	571,267
Depreciation, amortisation & impairment	3	175,901	159,013
Finance costs	3	36,923	37,681
<b>Total Expenses</b>		<b>2,697,640</b>	<b>2,649,553</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>127,407</b>	<b>25,383</b>
Asset disposal & fair value adjustments	4	(5,287)	-
<b>NET SURPLUS / (DEFICIT)</b>		<b>122,120</b>	<b>25,383</b>
transferred to Equity Statement			
<b>Other Comprehensive Income</b>			
<b>Total Other Comprehensive Income</b>		-	-
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>122,120</b>	<b>25,383</b>

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

**Eastern Health Authority**  
**Statement of Financial Position**  
**as at 30 June 2024**

		2024	2023
	Notes	\$	\$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	5	954,882	644,769
Trade & other receivables	5	187,908	271,901
<b>Total Current Assets</b>		<b>1,142,790</b>	<b>916,670</b>
<b>Non-current Assets</b>			
Property, plant & equipment	6	999,746	1,104,793
<b>Total Non-current Assets</b>		<b>999,746</b>	<b>1,104,793</b>
<b>Total Assets</b>		<b>2,142,536</b>	<b>2,021,463</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade & other payables	7	198,870	121,916
Borrowings	7	139,565	111,865
Provisions	7	289,788	285,083
<b>Total Current Liabilities</b>		<b>628,223</b>	<b>518,864</b>
<b>Non-current Liabilities</b>			
Borrowings	7	782,210	881,032
Provisions	7	33,030	44,614
<b>Total Non-current Liabilities</b>		<b>815,240</b>	<b>925,646</b>
<b>Total Liabilities</b>		<b>1,443,463</b>	<b>1,444,510</b>
<b>NET ASSETS</b>		<b>699,073</b>	<b>576,953</b>
<b>EQUITY</b>			
Accumulated surplus		699,073	576,953
<b>TOTAL EQUITY</b>		<b>699,073</b>	<b>576,953</b>

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 2024**

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
<b>2024</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at end of previous reporting period		576,953	-	-	576,953
<b>Net Surplus / (Deficit) for Year</b>		122,120	-	-	122,120
<b>Balance at end of period</b>		<b>699,073</b>	<b>-</b>	<b>-</b>	<b>699,073</b>

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
<b>2023</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Balance at end of previous reporting period		551,570	-	-	551,570
<b>Net Surplus / (Deficit) for Year</b>		25,383	-	-	25,383
<b>Balance at end of period</b>		<b>576,953</b>	<b>-</b>	<b>-</b>	<b>576,953</b>

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 2024**

		2024	2023
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>Notes</b>	<b>\$</b>	<b>\$</b>
<b><i>Receipts:</i></b>			
Council Contributions		1,970,200	1,828,000
Fees & other charges		152,387	136,026
User charges		498,191	418,158
Investment receipts		35,775	14,506
Grants utilised for operating purposes		249,436	230,170
Other revenues		913	7,633
<b><i>Payments:</i></b>			
Employee costs		(1,821,964)	(1,847,155)
Materials, contracts & other expenses		(590,639)	(586,184)
Finance payments		(36,923)	(38,517)
<b>Net Cash provided by (or used in) Operating Activities</b>	<b>8</b>	<b><u>457,376</u></b>	<b><u>162,637</u></b>
 <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b><i>Payments:</i></b>			
Expenditure on renewal/replacement of assets		-	(49,557)
Expenditure on new/upgraded assets		(14,141)	
<b>Net Cash provided by (or used in) Investing Activities</b>		<b><u>(14,141)</u></b>	<b><u>(49,557)</u></b>
 <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b><i>Payments:</i></b>			
Repayments of borrowings		-	(38,391)
Repayment of principal portion of lease liabilities		(133,122)	(70,803)
<b>Net Cash provided by (or used in) Financing Activities</b>		<b><u>(133,122)</u></b>	<b><u>(109,194)</u></b>
<b>Net Increase (Decrease) in cash held</b>		<b><u>310,113</u></b>	<b><u>3,886</u></b>
 Cash & cash equivalents at beginning of period	8	<b><u>644,769</u></b>	<b><u>640,883</u></b>
<b>Cash &amp; cash equivalents at end of period</b>	<b>8</b>	<b><u>954,882</u></b>	<b><u>644,769</u></b>

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 2024

#### Note 1 - Material 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.

##### 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 material 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 the EHA's direct operations and all entities through which EHA controls resources to carry on its functions. In the process of reporting on the EHA as a single unit, all transactions and balances between activity areas and controlled entities have been eliminated.

#### 3 Income recognition

##### 3.1 Revenue

The 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 the 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 materially 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, the 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 2024

#### Note 1 - Material 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 immaterial risk of changes in value with a maturity of three months or less from the date of acquisition.

##### **4.2 Other Financial Instruments**

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 9.

#### **5 Infrastructure, Property, Plant & Equipment**

##### **5.1 Initial Recognition**

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

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use". Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other costs incurred. The cost of non-current assets constructed by the EHA includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

##### **5.2 Materiality**

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

##### **5.3 Subsequent Recognition**

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Material uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure.

##### **5.4 Depreciation of Non-Current Assets**

Other than land, all infrastructure, 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.

##### **5.5 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).



# Eastern Health Authority

## Notes to and forming part of the Financial Statements

### for the year ended 30 June 2024

#### Note 1 - Material Accounting Policies

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

#### 5.6 Borrowing Costs

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

### 6 Payables

#### 6.1 Goods & Services

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

#### 6.2 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.

### 7 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.

### 8 Provisions

#### 8.1 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:

The 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 12.

### 9 Leases

The 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.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**  
**Note 1 - Material Accounting Policies**

**EHA as a lessee**

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

**i) Right-of-use assets**

The 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.

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 6.5 - Impairment of non-financial assets above.

**ii) Lease liabilities**

At the commencement date of the lease, the 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, the EHA uses its incremental borrowing rate or the interest rate implicit in the lease.

**10 Goods & Services Tax**

In accordance with interpretation of 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.

**11 New and amended standards and interpretations**

The EHA applied for the first-time certain standards and amendments, which are effective for annual periods beginning on or after 1 January 2023. New standards and amendments relevant to the EHA are listed below. The EHA has not early adopted any other standard, interpretation or amendment that has been issued but is not yet effective.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 2 - INCOME**

	2024	2023
Notes	\$	\$
<b>COUNCIL CONTRIBUTIONS</b>		
City of Burnside	549,526	494,233
Cambelltown City Council	485,862	453,186
City of Norwood, Payneham & St Peters	623,600	584,210
City of Prospect	222,106	214,740
Town of Walkerville	89,106	81,631
	<b>1,970,200</b>	<b>1,828,000</b>
<b>STATUTORY CHARGES</b>		
Inspection Fees: Food	122,913	107,990
Inspection Fees: Legionella	7,892	10,027
SRF Licences	1,587	1,630
Fines & Expiation Fees	19,995	16,379
	<b>152,387</b>	<b>136,026</b>
<b>USER CHARGES</b>		
Immunisation: Clinic Vaccines	92,513	86,207
Immunisation: Service Provision	121,000	152,625
Immunisation: Worksite Vaccines	78,336	96,177
Immunisation: Clinic Service Fee	2,775	1,640
Food Auditing	120,107	120,970
	<b>414,731</b>	<b>457,619</b>
<b>INVESTMENT INCOME</b>		
Interest on investments:		
Local Government Finance Authority	37,380	15,866
	<b>37,380</b>	<b>15,866</b>
<b>OTHER INCOME</b>		
Motor Vehicle Reimbursements	364	4,357
Sundry	549	2,898
	<b>913</b>	<b>7,255</b>
<b>GRANTS, SUBSIDIES, CONTRIBUTIONS</b>		
<i>Other grants, subsidies and contributions - Operating</i>		
Immunisation: School Programme	228,138	209,229
Immunisation: AIR	21,298	18,941
Immunisation: PHN Project	-	2,000
Total Grants all sources	<b>249,436</b>	<b>230,170</b>
<b>Sources of grants</b>		
<i>Other</i>	249,436	230,170
	<b>249,436</b>	<b>230,170</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE**

	Notes	2024 \$	2023 \$
<b>EMPLOYEE COSTS</b>			
Salaries and Wages		1,620,120	1,580,063
Employee leave expense		23,783	54,041
Superannuation - defined contribution plan contributions	12	158,379	172,557
Superannuation - defined benefit plan contributions	12	19,884	20,103
Workers' Compensation Insurance		23,646	20,160
Other - Agency Staff and Consultant Medical Officer		2,034	34,668
<b>Total Operating Employee Costs</b>		<b>1,847,846</b>	<b>1,881,592</b>
<b>Total Number of Employees</b>		<b>18</b>	<b>18</b>
<i>(Full time equivalent at end of reporting period)</i>			
<b>MATERIALS, CONTRACTS &amp; OTHER EXPENSES</b>			
<u>Prescribed Expenses</u>			
Auditor's Remuneration			
- Auditing the financial reports		9,500	8,800
Bad and Doubtful Debts		6,939	-
Goverance expenses		10,574	16,038
Lease Expenses - short term leases	11	15,736	26,942
Subtotal - Prescribed Expenses		<b>42,749</b>	<b>51,780</b>
<u>Other Materials, Contracts &amp; Expenses</u>			
Accounting		4,658	3,775
Contractors		31,352	28,290
Energy		18,327	7,182
Fringe benefits tax		14,480	14,480
Human resources		27,159	8,794
Income protection		29,536	31,047
Insurance		56,586	39,010
IT licensing and support		145,357	151,411
Legal Expenses		6,061	14,321
Motor vehicle expenses		19,564	25,465
Parts, accessories & consumables		136,213	105,347
Printing and stationary		20,071	24,387
Staff training		26,528	20,974
Sundry		36,984	22,759
Telephone		15,947	16,248
Work health & safety consultancy		5,398	5,997
Subtotal - Other Materials, Contracts & Expenses		<b>594,221</b>	<b>519,487</b>
		<b>636,970</b>	<b>571,267</b>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 3 - EXPENSE con't**

		2024	2023
	Notes	\$	\$
<b>DEPRECIATION, AMORTISATION &amp; IMPAIRMENT</b>			
<b>Depreciation</b>			
Buildings & Other Structures		23,642	27,394
Office Equipment, Furniture & Fittings		11,337	3,752
Right of use assets	11	140,922	127,867
		<u>175,901</u>	<u>159,013</u>
<b>FINANCE COSTS</b>			
Interest on Loans		-	(836)
Interest on Leases		36,923	38,517
		<u>36,923</u>	<u>37,681</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS**

	2024	2023
Notes	\$	\$
<b>INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	<u>(5,287)</u>	<u>-</u>
<b>Gain (Loss) on disposal</b>	<u>(5,287)</u>	<u>-</u>
 <b>NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS</b>	 <u>(5,287)</u>	 <u>-</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 5 - CURRENT ASSETS**

		2024	2023
	Notes	\$	\$
<b>CASH &amp; EQUIVALENT ASSETS</b>			
Cash on Hand and at Bank		193,430	199,093
Deposits at Call		761,452	445,676
		<u>954,882</u>	<u>644,769</u>
<b>TRADE &amp; OTHER RECEIVABLES</b>			
Accrued Revenues		3,334	1,729
Debtors - general		176,653	270,172
GST Recoupment		7,921	-
		<u>187,908</u>	<u>271,901</u>

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 6 - PROPERTY, PLANT & EQUIPMENT (PP&E)**

	2023				2024				
	\$				\$				
	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount	
	Buildings & Other Structures	-	472,846	(286,648)	186,198	-	472,846	(310,290)	162,556
	Office Equipment, Furniture & Fittings	-	281,287	(253,981)	27,306	-	282,183	(257,360)	24,823
Right of use assets	-	1,362,000	(470,711)	891,289	-	1,424,000	(611,633)	812,367	
Total IPP&E	-	2,116,133	(1,011,340)	1,104,793	-	2,179,029	(1,179,283)	999,746	
Comparatives	-	2,066,576	(852,327)	1,214,249	-	2,116,133	(1,011,340)	1,104,793	

*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 2024**

**Note 6 - PROPERTY, PLANT & EQUIPMENT**

	2023	Carrying Amounts Movement During the Year								2024
	\$	\$								\$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Buildings & Other Structures	186,198	-	-	-	(23,642)	-	-	-	-	162,556
Office Equipment, Furniture & Fittings	27,306	14,141	-	(5,287)	(11,337)	-	-	-	-	24,823
Right of use assets	891,289	62,000	-	-	(140,922)	-	-	-	-	812,367
Total IPP&E	1,104,793	76,141	-	(5,287)	(175,901)	-	-	-	-	999,746
Comparatives	1,214,249	-	49,557	-	(159,013)	-	-	-	-	1,104,793

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 7 - LIABILITIES**

		2024		2023	
		\$		\$	
<b>TRADE &amp; OTHER PAYABLES</b>	<b>Notes</b>	<b>Current</b>	<b>Non-current</b>	<b>Current</b>	<b>Non-current</b>
Goods & Services		104,536	-	60,791	-
Accrued expenses - employee entitlements		91,748	-	58,987	-
Accrued expenses - other		2,586	-	-	-
GST Payable		-	-	2,138	-
		<u>198,870</u>	<u>-</u>	<u>121,916</u>	<u>-</u>
<b>BORROWINGS</b>					
Leases Liabilities	11	139,565	782,210	111,865	881,032
		<u>139,565</u>	<u>782,210</u>	<u>111,865</u>	<u>881,032</u>
<b>PROVISIONS</b>					
LSL Employee entitlements (including oncosts)		140,256	33,030	136,974	44,614
AL Employee entitlements (including oncosts)		149,532	-	148,109	-
		<u>289,788</u>	<u>33,030</u>	<u>285,083</u>	<u>44,614</u>

*Amounts included in provisions that are not expected to be settled within 12 months of reporting date.*

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**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 8 - 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:

	<b>Notes</b>	<b>2024</b> \$	<b>2023</b> \$
Total cash & equivalent assets	5	<b>954,882</b>	644,769
Balances per Cash Flow Statement		<b>954,882</b>	644,769

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

Net Surplus (Deficit)	<b>122,120</b>	25,383
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	<b>175,901</b>	159,013
Net increase (decrease) in unpaid employee benefits	<b>25,882</b>	34,437
	<b>329,190</b>	218,833
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	<b>81,855</b>	(40,443)
Net increase (decrease) in trade & other payables	<b>46,331</b>	(15,753)
<b>Net Cash provided by (or used in) operations</b>	<b>457,376</b>	162,637

**(c) Financing Arrangements**

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

Corporate Credit Cards	<b>5,000</b>	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 2024**

**Note 9 - 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 4.55% (2023:4.3%).

**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 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 EHA.

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

**Carrying amount:** approximates fair value.

**Liabilities - Finance Leases**

**Accounting Policy:** accounted for in accordance with AASB 16 as stated in Note 11

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - FINANCIAL INSTRUMENTS (con't)**

**Liquidity Analysis**

<b>2024</b>	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<b><u>Financial Assets</u></b>	\$	\$	\$	\$	\$
Cash & Equivalents	954,882	-	-	954,882	954,882
Receivables	187,908	-	-	187,908	187,908
<b>Total</b>	<b>1,142,790</b>	<b>-</b>	<b>-</b>	<b>1,142,790</b>	<b>1,142,790</b>
<b><u>Financial Liabilities</u></b>					
Payables	104,536	-	-	104,536	104,536
Lease Liabilities	171,827	564,204	336,037	1,072,068	921,775
<b>Total</b>	<b>276,363</b>	<b>564,204</b>	<b>336,037</b>	<b>1,176,604</b>	<b>1,026,311</b>

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

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 9 - 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 Notes 5 in relation to individual classes of receivables, exposure is concentrated within EHA's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. 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 2024**

**Note 10 - UNIFORM PRESENTATION OF FINANCES**

The following is a detailed summary of both operating and capital investment activities of EHA prepared on a modified 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.

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
<b>Income</b>		
<i>Council contributions</i>	<b>1,970,200</b>	1,828,000
<i>Statutory charges</i>	<b>152,387</b>	136,026
<i>User charges</i>	<b>414,731</b>	457,619
<i>Grants, subsidies and contributions - Operating</i>	<b>249,436</b>	230,170
<i>Investment income</i>	<b>37,380</b>	15,866
<i>Other income</i>	<b>913</b>	7,255
	<b>2,825,047</b>	2,674,936
<b>Expenses</b>		
<i>Employee costs</i>	<b>(1,847,846)</b>	(1,881,592)
<i>Materials, contracts and other expenses</i>	<b>(636,970)</b>	(571,267)
<i>Depreciation, amortisation and impairment</i>	<b>(175,901)</b>	(159,013)
<i>Finance costs</i>	<b>(36,923)</b>	(37,681)
	<b>(2,697,640)</b>	(2,649,553)
<b>Operating Surplus / (Deficit)</b>	<b>127,407</b>	25,383
<b>Net Outlays on Existing Assets</b>		
Capital Expenditure on renewal and replacement of Existing Assets	-	(49,557)
Add back Depreciation, Amortisation and Impairment	<b>175,901</b>	159,013
	<b>175,901</b>	109,456
<b>Net Outlays on New and Upgraded Assets</b>		
Capital Expenditure on New and Upgraded Assets <i>(including investment property &amp; real estate developments)</i>	<b>(14,141)</b>	-
Finance Lease Payments for Right of Use Assets	<b>170,043</b>	146,329
	<b>155,902</b>	146,329
<b>Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)</b>	<b>459,210</b>	281,168

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 11 - LEASES**

***EHA as a Lessee***

***Right of Use Assets***

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

<b>Right of Use Assets</b> <i>(Carrying Value)</i>	<b>Building &amp; Other Structures</b>	<b>Plant, Machinery &amp; Equipment</b>	<b>Office Equipment</b>	<b>Total</b>
At 1 July 2023	816,000	75,289	-	891,289
Additions	-	62,000	-	62,000
Depreciation Charge	(96,000)	(44,922)	-	(140,922)
<b>At 30 June 2024</b>	<b>720,000</b>	<b>92,367</b>	<b>-</b>	<b>812,367</b>

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

	<b>2024</b>
Opening Balance 1 July 2023	992,897
Additions	62,000
Payments	(133,122)
<b>Closing Balance 30 June 2024</b>	<b>921,775</b>
<b>Current</b>	<b>139,565</b>
<b>Non Current</b>	<b>782,210</b>

The maturity analysis of lease liabilities is included in Note 9.

EHA and its associated entities (the group) had total cash outflows for leases of \$170,045

**The following are amounts recognised on profit or loss:**

Depreciation expense right of use assets	140,922
Interest expense on lease liabilities	36,923
Expenses relating to short term leases	15,736
<b>Total amount recognised in profit and loss</b>	<b>193,581</b>



# Eastern Health Authority

## Notes to and forming part of the Financial Statements

### for the year ended 30 June 2024

#### Note 12 – SUPERANNUATION

The 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 (11% in 2023-24; 10.5% in 2022-23). No further liability accrues to the 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 2022-23) 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 2023. 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 the EHA.

**Eastern Health Authority**  
**Notes to and forming part of the Financial Statements**  
**for the year ended 30 June 2024**

**Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES**

There are no contingencies, assets or liabilities not recognised in the financial statements for the year ended 30 June 2024.

**Note 14 - EVENTS OCCURRING AFTER BALANCE DATE**

There are no events subsequent to 30 June 2024 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 2024**

**Note 15 - 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:

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
Salaries, allowances & other short term benefits	<b>195,848</b>	192,884
<b>TOTAL</b>	<b>195,848</b>	192,884

Amounts received from Related Parties during the financial year.

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
City of Burnside	549,526	494,233
Cambelltown City Council	485,862	453,186
City of Norwood, Payneham & St Peters	623,600	584,210
City of Prospect	222,106	214,740
Town of Walkerville	89,106	81,631
<b>TOTAL</b>	<b>1,970,200</b>	<b>1,828,000</b>

Amounts paid to Related Parties during the financial year.

	<b>2024</b>	2023
	<b>\$</b>	<b>\$</b>
City of Norwood, Payneham & St Peters	<b>112,121</b>	112,121
<b>TOTAL</b>	<b>112,121</b>	<b>112,121</b>

**DESCRIPTION OF SERVICES**

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 2024**

**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 2024, Dean Newbery, 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: 14/08/2024



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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

Date: 10.07.2024.



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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A handwritten signature in black ink, appearing to read 'Chris White', is positioned above a horizontal dotted line.

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

Date: 10/07/2024



**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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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 'Paul Di Iulio', is written over a horizontal dotted line.

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

Date: **23.7.24**




**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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



.....

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

Date: 10/07/2024





**EASTERN HEALTH AUTHORITY**

**ANNUAL FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**CERTIFICATION OF AUDITOR INDEPENDENCE**

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

.....  
Andrew MacDonald  
**CHIEF EXECUTIVE OFFICER**  
**CORPORATION OF THE TOWN OF WALKERVILLE**

Date: 10 JULY 2024

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME				
COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS				
FOR THE YEAR ENDING 30 June 2024				
	AUDITED RESULT 2023/2024	ACTUAL 2022/2023	Variation from 2022/2023	Variation from 2022/2023
<u>INCOME</u>			\$	%
Council Contributions	1,970,200	1,828,000	142,200	7.2%
Statutory Charges	152,387	136,026	16,361	10.7%
User Charges	414,731	457,619	(42,888)	-10.3%
Grants, subsidies and contributions	249,436	230,170	19,266	7.7%
Investment Income	37,380	15,866	21,514	57.6%
Other Income	913	7,255	(6,342)	-694.6%
<b>TOTAL INCOME</b>	<b>2,825,047</b>	<b>2,674,936</b>	<b>150,111</b>	<b>5.3%</b>
<u>EXPENSES</u>		-		
Employee Costs	1,847,846	1,881,592	(33,746)	-1.8%
Materials, contracts and other expenses	636,970	571,267	65,703	10.3%
Finance Charges	36,923	37,681	(758)	-2.1%
Depreciation	175,901	159,013	16,888	9.6%
<b>TOTAL EXPENSES</b>	<b>2,697,640</b>	<b>2,649,553</b>	<b>48,087</b>	<b>1.8%</b>
<b>Operating Surplus/(Deficit)</b>	<b>127,407</b>	<b>25,383</b>	<b>102,024</b>	
		-		
Net gain (loss) on disposal of assets	(5,287)	-		
<b>Net Surplus/(Deficit)</b>	<b>122,120</b>	<b>25,383</b>	<b>102,024</b>	
		-		
<b>Total Comprehensive Income</b>	<b>122,120</b>	<b>25,383</b>	<b>102,024</b>	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 June 2024				
	AUDITED RESULT 2023/2024	ACTUAL 2022/2023	Variation from 2022/2023	Variation from 2022/2023
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>		-	\$	%
<b>Receipts</b>		-		
Council Contributions	1,970,200	1,828,000	142,200	7.2%
Fees & other charges	152,387	136,026	16,361	10.7%
User Charges	414,731	418,158	(3,427)	-0.8%
Investment Receipts	37,380	14,506	22,874	61.2%
Grants utilised for operating purposes	249,436	230,170	19,266	7.7%
Other	81,777	7,633	74,144	90.7%
<b>Payments</b>		-		
Employee costs	(1,854,725)	(1,847,155)	(7,570)	0.4%
Materials, contracts & other expenses	(556,887)	(586,184)	29,297	-5.3%
Finance Payments	(36,923)	(38,517)	1,594	-4.3%
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>457,376</b>	<b>162,637</b>	<b>294,739</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		-		
Loans Received	-	-	-	
Repayment of Borrowings	-	(38,391)	38,391	#DIV/0!
Repayment of Finance Lease Liabilities	(133,122)	(70,803)		
<b>Net Cash Provided/(Used) by Financing Activities</b>	<b>(133,122)</b>	<b>(109,194)</b>	<b>38,391</b>	<b>#DIV/0!</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		-		
<b>Receipts</b>		-	-	#DIV/0!
Sale of Replaced Assets		-	-	#DIV/0!
<b>Payments</b>		-	-	#DIV/0!
Expenditure on renewal / replacements of assets	(14,141)	(49,557)	-	0.0%
Expenditure on new / upgraded assets	-	-	-	#DIV/0!
Distributions paid to constituent Councils	-	-	-	#DIV/0!
<b>Net Cash Provided/(Used) by Investing Activities</b>	<b>(14,141)</b>	<b>(49,557)</b>	<b>35,416</b>	
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>310,113</b>	<b>(38,391)</b>	<b>348,504</b>	
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD</b>	<b>644,769</b>	<b>640,883</b>	<b>3,886</b>	
<b>CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD</b>	<b>954,882</b>	<b>644,769</b>	<b>310,113</b>	

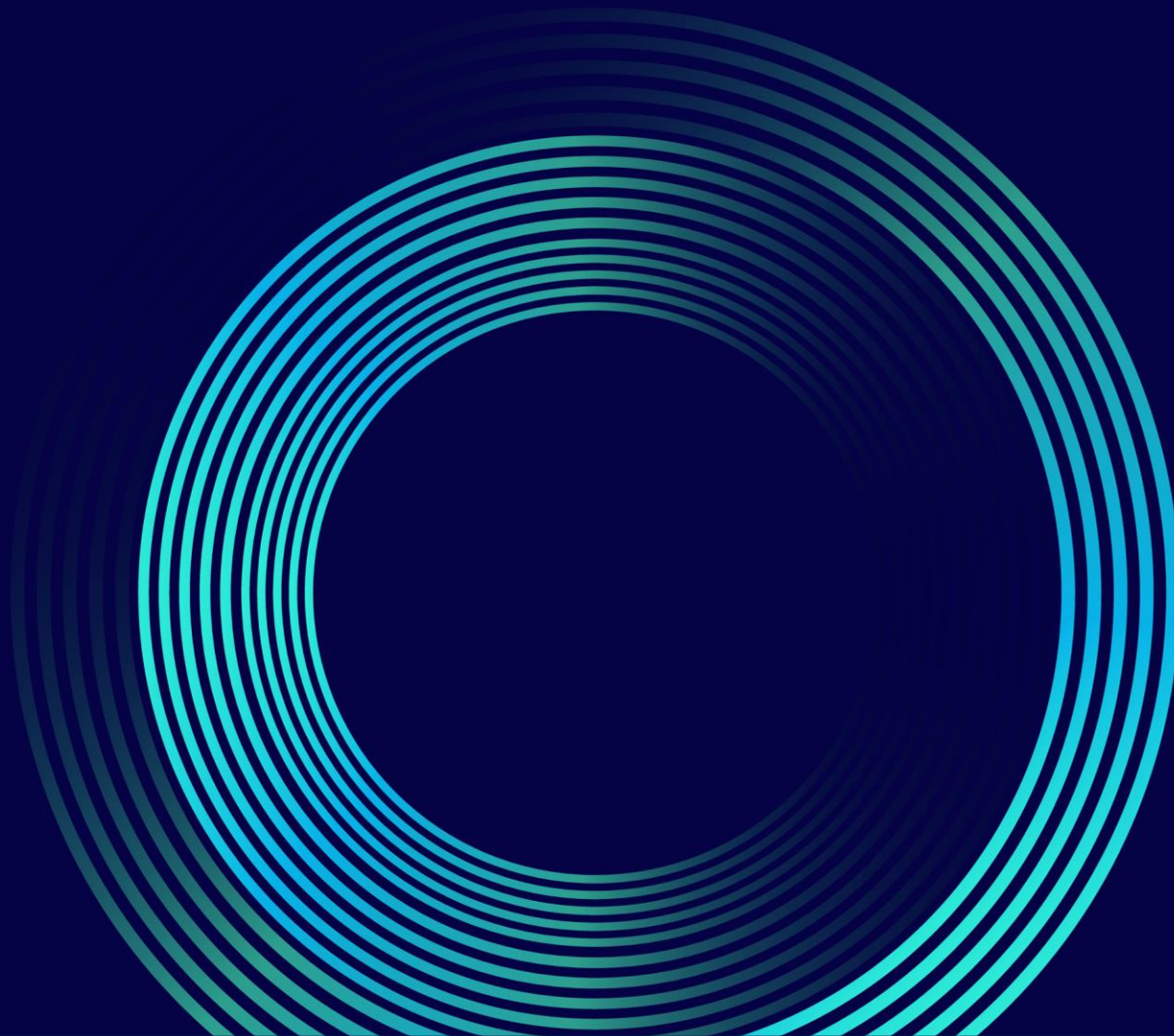
EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS FOR THE YEAR ENDING 30 June 2024				
	AUDITED RESULT 2023/2024	ACTUAL 2022/2023	Variation from 2022/2023	Variation from 2022/2023
<b>CURRENT ASSETS</b>		-	\$	%
Cash and Cash Equivalents	954,882	644,769	310,113	32.5%
Trade & Other Receivables	187,908	271,901	(83,993)	-44.7%
<b>TOTAL CURRENT ASSETS</b>	<b>1,142,790</b>	<b>916,670</b>	<b>226,120</b>	<b>19.8%</b>
<b>NON-CURRENT ASSETS</b>		-		
Infrastructure, property, plant and equipment	999,746	1,104,793	(105,047)	-10.5%
<b>TOTAL NON-CURRENT ASSETS</b>	<b>999,746</b>	<b>1,104,793</b>	<b>(105,047)</b>	<b>-10.5%</b>
<b>TOTAL ASSETS</b>	<b>2,142,536</b>	<b>2,021,463</b>	<b>121,073</b>	<b>5.7%</b>
<b>CURRENT LIABILITIES</b>		-		
Trade & Other Payables	198,870	121,916	76,954	38.7%
Provisions	289,788	285,083	4,705	1.6%
Borrowings	139,565	111,865	27,700	19.8%
<b>TOTAL CURRENT LIABILITIES</b>	<b>628,223</b>	<b>518,864</b>	<b>109,359</b>	<b>17.4%</b>
<b>NON-CURRENT LIABILITIES</b>		-		
Provisions	33,030	44,614	(11,584)	-35.1%
Borrowings	782,210	881,032	(98,822)	-12.6%
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>815,240</b>	<b>925,646</b>	<b>(110,406)</b>	<b>-13.5%</b>
		-		
<b>TOTAL LIABILITIES</b>	<b>1,443,463</b>	<b>1,444,510</b>	<b>(1,047)</b>	<b>-0.1%</b>
		-		
<b>NET CURRENT ASSETS/(CURRENT LIABILITIES)</b>	<b>514,567</b>	<b>397,806</b>	<b>116,761</b>	<b>22.7%</b>
		-		
<b>NET ASSETS</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	<b>17.5%</b>
<b>EQUITY</b>		-		
Accumulated Surplus/(Deficit)	699,073	576,953	122,120	17.5%
<b>TOTAL EQUITY</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	<b>17.5%</b>

<b>EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY</b> <b>COMPARISON OF AUDITED RESULTS TO PREVIOUS YEARS RESULTS</b> <b>FOR THE YEAR ENDING 30 June 2024</b>				
	<b>AUDITED RESULT 2023/2024</b>	<b>ACTUAL 2022/2023</b>	<b>Variation from 2022/2023</b>	<b>Variation from 2022/2023</b>
<b>ACCUMULATED SURPLUS</b>		-	\$	
Balance at beginning of period	576,953	551,570	25,383	
Net Surplus/(Deficit)	122,120	25,383	96,737	
<b>BALANCE AT END OF PERIOD</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	
<b>TOTAL EQUITY</b>		-	\$	
Balance at beginning of period	576,953	551,570	25,383	
Net Surplus/(Deficit)	122,120	25,383	96,737	
<b>BALANCE AT END OF PERIOD</b>	<b>699,073</b>	<b>576,953</b>	<b>122,120</b>	

# Audit Completion Report

Financial Year Ended 30 June 2024

Eastern Health Authority



**Dean**Newbery



6 August 2024

Dear Audit Committee Members

This report has been prepared for the Eastern Health Authority (the Authority) Audit Committee in relation to the financial year ended 30 June 2024 external audit.

The purpose of this report is to provide members of the Audit Committee a summary of the significant matters that have arisen from our audit which we believe covers material matters dealt within our work completed.

As at the time of preparing this report, we have completed a sufficient level of work to enable us to provide you with our expected audit opinion subject to finalisation of the outstanding matters outlined within this report. We are pleased to report that we expect to issue an unmodified audit report subject to the successful completion of the outstanding matters noted.

Should you require any further information, please contact me on 8267 4777.

I would like to take this opportunity to thank the Administration for the assistance provided throughout the audit process.

Your sincerely



**Samantha Creten**  
Director



	Page
Executive Summary	4
Summary of Misstatements	5
Key Audit Matters Considered	7
Matters for Those Charged with Governance and Management	9
Matters to be Addressed in Future Financial Years	10
Draft Audit Report	11



## Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2024.

## Audit Status

All requested audit adjustments have been processed and disclosures within the financial report appropriately modified based on audit testing completed.

All requested information has been provided by the Administration during the course of the audit.

Subject to the finalisation of the matters outlined in this report, our audit opinion for the financial year ended 30 June 2024 will be signed without reference to any qualification.

A draft copy of the audit report has been provided within this report which is expected to be issued subject to successful completion of the outstanding matters noted.

## Independence

In accordance with our professional ethical requirements, we confirm that, for the audit of the Authority for the financial year ended 30 June 2024, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

## Outstanding Matters

Subject to the following work being satisfactorily completed, we expect an unmodified audit opinion to be issued for the financial year:

- Undertake a review of subsequent events since balance date.
- Obtain certified financial statements as required.
- Receipt of the signed Management Representation Letter.

# Summary of Misstatements

Item 7.1 Attachment 3

Below is a summary of misstatements identified during the course of the Balance Date audit and the status of matters identified. Any misstatements, either individually or in aggregate, that are considered to be immaterial, have not been adjusted.

Misstatements which are considered clearly trivial have not been included.

Matter No.	Description	Operating Surplus/ (Deficit) (\$)	Net Surplus/ (Deficit) (\$)	Assets Dr/(Cr) (\$)	Liabilities Dr/(Cr) (\$)	Equity Dr/(Cr) (\$)	Status of Matter
1	Recognise disposal of Plant and Equipment Asset	(3,963)	(3,963)	(3,963)	-	-	Corrected
2	Reallocation of Workers Compensation Refund	2,463	2,463	-	2,463	-	Corrected
Summary Corrected Misstatements		(1,500)	(1,500)	(3,963)	2,463	(1,500)	

# Summary of Misstatements (continued)

Below is a description of the issues identified with misstatements reported on Page 5:

No.	Matter	Description
1	Record Disposal of Plant and Equipment Asset	Audit testing identified that an asset was acquired during the financial year which was a replacement for an existing asset which was found to have not been disposed. A correction entry has been recorded to recognise disposal of the asset.
2	Reallocation of Workers Compensation Refund	<p>It was identified that the refund payment received from Local Government Workers Compensation Scheme relating to overpayment of insurance premiums paid in FY23 was incorrectly recognised on the Statement of Financial Position.</p> <p>A correction was recorded to recognise the refund payment within the Statement of Comprehensive Income.</p>

# Key Audit Matters Considered

As part of our audit planning process, we identified key audit and accounting matters that were considered and tested during the course of the audit which represented areas of identified risk where material misstatements could occur.

As a result of the work we have recently completed, we have provided further detail below of the key audit matters and the outcomes from our testing completed.

Management Override of Internal Controls		
Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
The Australian Auditing Standards mandate that the external auditor must assume there is a risk that the Authority's Administration can override internal controls, even those that appear to be functioning effectively, leading to potential manipulation of accounting records.	<ul style="list-style-type: none"><li>• Review and observation of controls in operation to assess whether controls are operating effectively as intended throughout the period.</li><li>• Perform analytical reviews and recalculation of transactions.</li><li>• Test the appropriateness of journal entries processed to prepare the financial statements.</li><li>• Review of accounting estimates and assumptions applied to the preparation of those estimates to evaluate its appropriateness and relevance.</li></ul>	No matters were identified during the course of our audit.

# Key Audit Matters Considered (cont.)

Item 7.1 Attachment 3

## Property, Plant & Equipment

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Property, Plant & Equipment – Fixed Asset Register	<ul style="list-style-type: none"><li>Reviewed Note 5 Property, Plant &amp; Equipment movements recorded against the General Ledger and relevant asset register.</li></ul>	<ul style="list-style-type: none"><li>As mentioned on page 5 above, testing identified an adjustment that has been processed.</li></ul>

## Financial Statements and General Ledger

Key Audit Matter Description	Audit Work Undertaken	Outcomes of Testing Completed
Opening Balances – FY23 Comparative Data	<ul style="list-style-type: none"><li>Review of the FY23 Trial Balance within MYOB compared to the FY23 audited financial statements.</li><li>Review of working papers relating to FY23 comparative data to confirm accuracy and completeness of comparative data.</li></ul>	<ul style="list-style-type: none"><li>Identified a variance of \$27K between MYOB balance and audited financial statements in FY23. Variance related to FY23 audit adjustments not being completed in the correct accounting period.</li><li>Closing balances as at 30 June 2024 include all audit adjustments across FY23 and FY24 period.</li></ul>

# Matters for Those Charged with Governance and Management

Item 7.1 Attachment 3

## Internal Controls

### Description

As required by Australian Auditing Standard (ASA) 265 *Communicating Deficiencies in Internal Controls to Those Charged with Governance and Management*, the external auditor is required to communicate any significant deficiencies in internal controls identified during the course of the audit.

### Outcome

Our work performed did not identify any significant deficiencies.

## Fraud

### Description

The external audit is not designed to detect fraud however our audit procedures include evaluating the risk of material misstatement due to fraud whilst maintaining professional scepticism and evaluating evidence for signs of fraud.

Should any instances arise and we become aware of it, we will report them to you.

### Outcome

Management have confirmed to us that there were no matters of fraud identified for the financial year and we have not identified any instances of fraud in the work we have completed.

We believe it is important for the Administration and the Audit Committee to continually evaluate and enhance the effectiveness of the internal control environment to identify and mitigate potential fraud risks.

## Legal Compliance

### Description

We have made enquiries with the Administration in relation to non-compliance with non-compliance with laws and regulations during the course of the financial year.

### Outcome

No instance of non-compliance have been identified as a result of the enquires we have made with the Administration.

# Matters to be Addressed in Future Financial Years

As a result of audit work completed, the following audit matters have been identified during the course of our audit which we have summarised below.

Building Lease - Right of Use and Lease Liability	
Audit Matter Description	Audit Recommendation
New Lease Agreement for Office Facilities	The Authority will need to perform a recalculation of the Right-of-Use Asset and the Lease Liability for the new Building Lease when this is executed as expected within FY25.
Annual Budget and Budget Reviews	
Audit Matter Description	Audit Recommendation
Review of FY24 Annual Budget and subsequent budget reviews reports identified that the Authority didn't prepare or adopt the Uniform Presentation of Finances statement as required under section 9 of the Local Government (Financial Management) Regulations 2011.	Recommend the Authority ensure it addresses this requirement in future periods and that the appropriate reporting templates are updated to include this required statement.

## INDEPENDENT AUDITOR'S REPORT

To the members of the Eastern Health Authority

Report on the Audit of the Financial Report

### Opinion

We have audited the accompanying financial report of the Eastern Health Authority (the Authority), which comprises the Statement of Financial Position as at 30 June 2024, the Statement of Comprehensive Income, the Statements of Changes in Equity, the Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and other explanatory information and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and the Australian Accounting Standards.

### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Authority in accordance with the auditor independence requirements of the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibility of Management and Those Charged with Governance for the Financial Report

Management is responsible for the preparation of the Authority's financial report in accordance with Australian Accounting Standards, the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*, and for such controls as Management determines is necessary to enable the preparation of the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, Management is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Authority's financial reporting process.



## Auditor’s Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that the audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

DEAN NEWBERY

Samantha Creten  
Director

Signed on the      day of      2024

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## **7.2 REPORT ON FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2024**

Author: Michael Livori

Ref: AF24/39

### **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 14 August 2024.

### **Statement of Comprehensive Income**

- Total Operating Income was \$7,953 (-0.3%) less than budgeted.
- Total Operating Expenditure was \$135,360 (-4.8%) 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 surplus of \$122,120 compared to the budgeted result of a break even.
- The operating result is a \$122,120 improvement on the budgeted operating result.

### **Statement of Cash Flow**

- Cash and Cash Equivalents (C&CE) at the End of Reporting Period was \$954,882.
- C&CE were \$324,113 more than the budgeted estimate.

### **Statement of Financial Position**

- Total Assets are \$2,142,536.
- 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 had a long-term rental lease for its office

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

- Total liabilities are \$1,443,463
- 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 had a long-term rental lease for its office facility in the St Peters library Complex which is currently in the process of being extended and a number of short-term motor vehicle leases (value of leases – see Note 10).

Total Equity is \$699,073 which is \$122,120 more than the budgeted estimate.

### Statement of Changes in Equity

The net result of a \$122,120 surplus was \$122,120 more favourable than the budgeted estimate.

Total Equity increased by \$122,120 and at the end of the reporting period and is now \$699,073.

### Eastern Health Authority Funding Statement 2023/2024

EHA's Funding Statement 2023/2024 provides more detailed information in relation to individual budget line performance against both the Original and Revised budget. The Funding Statement provides members with information in relation to all operating expenses such as rent and vehicle leases which are required to be accounted for on the Statement of Financial Position in the Financial Statements. In essence the Funding Statement provides members with a reflection of the cash result on an Operating basis. 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 black.

Income Variations (\$)		
Budget Line	Variation	Reason
Fines	(30,005)	Less fines issued
Non – Funded Vaccines	22,513	Increase in fee vaccines sold at clinics
Worksite Immunisation	(21,664)	More worksites but less numbers per site
Food Auditing Fees	20,107	Increase in billable audit hours
Interest	17,380	Increase in investment income

The variation in relation to total actual income received as compared to budgeted income is **(\$7,953)** or -0.3% (Actual \$2,825,047 / Budgeted \$2,833,000).

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	<b>(176,154)</b>	Staff on long term leave, time in replacing staff
Insurance	<b>14,586</b>	Increases to all insurance premiums
Legal	<b>(13,939)</b>	Reduction in legal costs for EHA
Immunisation Clinic Vaccines	<b>15,429</b>	Increase in fee for service vaccines purchased (see additional income above)
Strategic Plan Development	<b>(10,000)</b>	Less than budgeted value
<b>IT Upgrade (Approved March 2024 Budget Review)</b>		
Maintenance	<b>20,962</b>	IT and equipment expensed
Capital Expenditure – plant and equipment	<b>(25,860)</b>	IT and equipment capitalised
<b>Effect of AAASB Standard 16 - Leases on Funding Statement</b>		
Vehicle Lease / Maintenance	<b>(43,807)</b>	Decrease due to application of AAASB Standard 16 Leases – value of leased assets Motor Vehicle operating costs within <b>728</b> of budgeted estimate
Rent	<b>(115,000)</b>	Decrease due to application of AAASB Standard 16 Leases – value of leased assets Rent operating costs <b>6,464</b> more than budget estimate due to payment from previous year required (13 payments made)
Finance Charges	<b>39,923</b>	Application of AAASB Standard 16 Leases – value of leased assets
Depreciation and Amortisation	<b>149,901</b>	Application of AAASB Standard 16 Leases – value of leased assets

The variation in relation to total expenditure as compared to budgeted expenditure is (\$135,360) or – 4.6% (Actual \$2,702,927/ Budgeted \$2,833,000).

The Budgeted Net Funding Statement Result was a deficit of \$14,000 while the actual Net Funding Statement Result was a surplus of \$144,283 (a difference of \$158,283).

## **RECOMMENDATION**

That:

The report on Financial Results for the Year Ending 30 June 2024 is received.

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME								
COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET								
FOR THE YEAR ENDING 30 June 2024								
	ADOPTED BUDGET 2023/2024	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2023/2024	AUDITED RESULT 2023/2024	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
							\$	%
<b>INCOME</b>								
Council Contributions	1,970,200	-	-	-	1,970,200	1,970,200	-	0%
Statutory Charges	183,800	-	-	-	183,800	152,387	(31,413)	-17%
User Charges	442,500	-	(49,500)	-	393,000	414,731	21,731	6%
Grants, subsidies and contributions	230,000	-	24,000	-	254,000	249,436	(4,564)	-2%
Investment Income	10,000	-	10,000	-	20,000	37,380	17,380	87%
Other Income	12,000	-	-	-	12,000	913	(11,087)	-92%
<b>TOTAL INCOME</b>	<b>2,848,500</b>	<b>-</b>	<b>(15,500)</b>	<b>-</b>	<b>2,833,000</b>	<b>2,825,047</b>	<b>(7,953)</b>	<b>0%</b>
<b>EXPENSES</b>								
Employee Costs	2,091,500	(47,000)	(20,500)	-	2,024,000	1,847,846	(176,154)	-9%
Materials, contracts and other expenses	731,000	47,000	5,000	-	783,000	636,970	(146,030)	-19%
Finance Charges	-	-	-	-	-	36,923	36,923	0%
Depreciation	26,000	-	-	-	26,000	175,901	149,901	577%
<b>TOTAL EXPENSES</b>	<b>2,848,500</b>	<b>-</b>	<b>(15,500)</b>	<b>-</b>	<b>2,833,000</b>	<b>2,697,640</b>	<b>(135,360)</b>	<b>-5%</b>
<b>Operating Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>127,407</b>	<b>127,407</b>	
Net gain (loss) on disposal of assets	-	-	-	-	-	(5,287)	(5,287)	
<b>Net Surplus/(Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,120</b>	<b>122,120</b>	
							-	
<b>Total Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122,120</b>	<b>122,120</b>	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET FOR THE YEAR ENDING 30 June 2024								
	ADOPTED BUDGET 2023/2024	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2023/2024	AUDITED RESULT 2023/2024	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
<b>CASHFLOWS FROM OPERATING ACTIVITIES</b>							\$	%
<b>Receipts</b>								
Council Contributions	1,970,200	-	-	-	1,970,200	1,970,200	-	0%
Fees & other charges	183,800	-	-	-	183,800	152,387	(31,413)	-17%
User Charges	442,500		(49,500)	-	393,000	414,731	21,731	6%
Investment Receipts	10,000	-	10,000	-	20,000	37,380	17,380	87%
Grants utilised for operating purposes	230,000	-	24,000	-	254,000	249,436	(4,564)	-2%
Other	12,000	-	-	-	12,000	81,777	69,777	581%
<b>Payments</b>								
Employee costs	(2,091,500)	47,000	20,500	-	(2,024,000)	(1,854,725)	169,275	-8%
Materials, contracts & other expenses	(731,000)	(47,000)	(5,000)	-	(783,000)	(556,887)	226,113	-29%
Finance Payments	-	-	-	-	-	(36,923)	(36,923)	#DIV/0!
<b>Net Cash Provided/(Used) by Operating Activities</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,000</b>	<b>457,376</b>	<b>431,376</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>								
Loans Received	-	-	-	-	-	-	-	-
Repayment of Borrowings	-	-	-	-	-	-	-	-
Repayment of Finance Lease Liabilities	-	-	-	-	-	(133,122)	(133,122)	-
<b>Net Cash Provided/(Used) by Financing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(133,122)</b>	<b>(133,122)</b>	<b>-</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
<b>Receipts</b>								
Sale of Replaced Assets	-	-	-	-	-	-	-	-
<b>Payments</b>								
Expenditure on renewal / replacements of assets	-	-	-	(40,000)	(40,000)	(14,141)	25,859	-
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-
<b>Net Cash Provided/(Used) by Investing Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(14,141)</b>	<b>25,859</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>	<b>26,000</b>	<b>-</b>	<b>-</b>	<b>(40,000)</b>	<b>(14,000)</b>	<b>310,113</b>	<b>324,113</b>	
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD</b>	<b>602,492</b>	<b>42,277</b>	<b>-</b>		<b>644,769</b>	<b>644,769</b>	<b>-</b>	
<b>CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD</b>	<b>628,492</b>	<b>42,277</b>	<b>-</b>	<b>(40,000)</b>	<b>630,769</b>	<b>954,882</b>	<b>324,113</b>	



EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET FOR THE YEAR ENDING 30 June 2024								
	ADOPTED BUDGET 2023/2024	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2023/2024	AUDITED RESULT 2023/2024	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
<b>CURRENT ASSETS</b>							\$	%
Cash and Cash Equivalents	628,492	42,277		(40,000)	630,769	954,882	324,113	51%
Trade & Other Receivables	188,901	83,000	-	-	271,901	187,908	(83,993)	-31%
<b>TOTAL CURRENT ASSETS</b>	<b>817,393</b>	<b>125,277</b>	<b>-</b>	<b>(40,000)</b>	<b>902,670</b>	<b>1,142,790</b>	<b>240,120</b>	<b>27%</b>
<b>NON-CURRENT ASSETS</b>								
Infrastructure, property, plant and equipment	998,437	80,356	-	40,000	1,118,793	999,746	(119,047)	-11%
<b>TOTAL NON-CURRENT ASSETS</b>	<b>998,437</b>	<b>80,356</b>	<b>-</b>	<b>40,000</b>	<b>1,118,793</b>	<b>999,746</b>	<b>(119,047)</b>	<b>-11%</b>
<b>TOTAL ASSETS</b>	<b>1,815,830</b>	<b>205,633</b>	<b>-</b>	<b>-</b>	<b>2,021,463</b>	<b>2,142,536</b>	<b>121,073</b>	<b>16%</b>
<b>CURRENT LIABILITIES</b>								
Trade & Other Payables	163,940	(42,024)	-	-	121,916	198,870	76,954	63%
Provisions	307,903	(22,820)	-	-	285,083	289,788	4,705	2%
Borrowings	119,871	(8,006)	-	-	111,865	139,565	27,700	25%
<b>TOTAL CURRENT LIABILITIES</b>	<b>591,714</b>	<b>(72,850)</b>	<b>-</b>	<b>-</b>	<b>518,864</b>	<b>628,223</b>	<b>109,359</b>	<b>21%</b>
<b>NON-CURRENT LIABILITIES</b>								
Provisions	21,716	22,898	-	-	44,614	33,030	(11,584)	-26%
Borrowings	851,594	29,438	-	-	881,032	782,210	(98,822)	-11%
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>873,310</b>	<b>52,336</b>	<b>-</b>	<b>-</b>	<b>925,646</b>	<b>815,240</b>	<b>(110,406)</b>	<b>-12%</b>
<b>TOTAL LIABILITIES</b>	<b>1,465,024</b>	<b>(20,514)</b>	<b>-</b>	<b>-</b>	<b>1,444,510</b>	<b>1,443,463</b>	<b>(1,047)</b>	<b>0%</b>
<b>NET CURRENT ASSETS/(CURRENT LIABILITIES)</b>	<b>225,679</b>	<b>198,127</b>	<b>-</b>	<b>(40,000)</b>	<b>383,806</b>	<b>514,567</b>	<b>130,761</b>	<b>34%</b>
<b>NET ASSETS</b>	<b>350,806</b>	<b>226,147</b>	<b>-</b>	<b>-</b>	<b>576,953</b>	<b>699,073</b>	<b>122,120</b>	<b>21%</b>
<b>EQUITY</b>								
Accumulated Surplus/(Deficit)	502,570	74,383	-	-	576,953	699,073	122,120	21%
<b>TOTAL EQUITY</b>	<b>502,570</b>	<b>74,383</b>	<b>-</b>	<b>-</b>	<b>576,953</b>	<b>699,073</b>	<b>122,120</b>	<b>21%</b>

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY								
COMPARISON OF AUDITED RESULTS TO ADOPTED BUDGET								
FOR THE YEAR ENDING 30 June 2024								
	ADOPTED BUDGET 2023/2024	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2023/2024	AUDITED RESULT 2023/2024	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
<b>ACCUMULATED SURPLUS</b>							\$	%
Balance at beginning of period	502,570	74,383		-	576,953	576,953	-	0%
Net Surplus/(Deficit)	-	-	-	-	-	122,120	122,120	#DIV/0!
<b>BALANCE AT END OF PERIOD</b>	<b>502,570</b>	<b>74,383</b>	<b>-</b>	<b>-</b>	<b>576,953</b>	<b>699,073</b>	<b>122,120</b>	<b>24%</b>
<b>TOTAL EQUITY</b>							\$	%
Balance at beginning of period	502,570	74,383	-	-	576,953	576,953	-	0%
Net Surplus/(Deficit)	-	-	-	-	-	122,120	122,120	#DIV/0!
<b>BALANCE AT END OF PERIOD</b>	<b>502,570</b>	<b>74,383</b>	<b>-</b>	<b>-</b>	<b>576,953</b>	<b>699,073</b>	<b>122,120</b>	<b>24%</b>

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2023/2024				
COMPARISON OF BUDGET TO AUDITED RESULTS FOR THE FINANCIAL YEAR ENDING 30 JUNE 2024				
Income	Adopted Budget 2023-2024	Revised Budget 2023-2024	Actual Result 2023-2024	Variation to Revised Budget 2023-2024
<b>Constituent Council Income</b>				
City of Burnside	\$ 549,526	\$ 549,526	\$ 549,526	\$ 0
City of Campbelltown	\$ 485,861	\$ 485,861	\$ 485,862	\$ 0
City of Norwood Payneham & St Peters	\$ 623,601	\$ 623,601	\$ 623,600	\$ 0
City of Prospect	\$ 222,106	\$ 222,106	\$ 222,106	\$ 0
Town of Walkerville	\$ 89,107	\$ 89,107	\$ 89,106	\$ 0
<b>Total Constituent Council Contributions</b>	<b>\$ 1,970,200</b>	<b>\$ 1,970,200</b>	<b>\$ 1,970,200</b>	<b>\$ 0</b>
<b>Statutory Charges</b>				
Food Inspection fees	\$ 124,000	\$ 124,000	\$ 122,913	\$ (1,087)
Legionella registration and inspection	\$ 8,000	\$ 8,000	\$ 7,892	\$ (108)
SRF Licenses	\$ 1,800	\$ 1,800	\$ 1,587	\$ (213)
Fines	\$ 50,000	\$ 50,000	\$ 19,995	\$ (30,005)
<b>Total Statutory Charges</b>	<b>\$ 183,800</b>	<b>\$ 183,800</b>	<b>\$ 152,387</b>	<b>\$ (31,413)</b>
<b>User Charges</b>				
Immunisation Service Provision	\$ 170,500	\$ 121,000	\$ 121,000	\$ -
Immunisation - non funded vaccines	\$ 70,000	\$ 70,000	\$ 92,513	\$ 22,513
Immunisation - Worksites	\$ 100,000	\$ 100,000	\$ 78,336	\$ (21,664)
Food Auditing	\$ 100,000	\$ 100,000	\$ 120,107	\$ 20,107
Food Safety Training	\$ 2,000	\$ 2,000	\$ 2,775	\$ 775
<b>Total User Charges</b>	<b>\$ 442,500</b>	<b>\$ 393,000</b>	<b>\$ 414,731</b>	<b>\$ 21,731</b>
<b>Grants, Subsidies, Contributions</b>				
School Immunisation Program (SIP)	\$ 205,000	\$ 229,000	\$ 228,138	\$ (862)
Child Immunisation register	\$ 25,000	\$ 25,000	\$ 21,298	\$ (3,702)
Adelaide PHN Immunisation Community Engagement Project	\$ -	\$ -	\$ -	\$ -
<b>Total Grants, Subsidies, Contributions</b>	<b>\$ 230,000</b>	<b>\$ 254,000</b>	<b>\$ 249,436</b>	<b>\$ (4,564)</b>
<b>Investment Income</b>				
Interest on investments	\$ 10,000	\$ 20,000	\$ 37,380	\$ 17,380
<b>Total Investment Income</b>	<b>\$ 10,000</b>	<b>\$ 20,000</b>	<b>\$ 37,380</b>	<b>\$ 17,380</b>
<b>Other Income</b>				
Motor Vehicle re-imbursements	\$ 5,000	\$ 5,000	\$ 364	\$ (4,636)
Sundry Income	\$ 7,000	\$ 7,000	\$ 549	\$ (6,451)
<b>Total Other Income</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	<b>\$ 913</b>	<b>\$ (11,087)</b>
<b>Total of non Constituent Council Income</b>	<b>\$ 878,300</b>	<b>\$ 862,800</b>	<b>\$ 854,847</b>	<b>\$ (7,953)</b>
<b>Total Income</b>	<b>\$ 2,848,500</b>	<b>\$ 2,833,000</b>	<b>\$ 2,825,047</b>	<b>\$ (7,953)</b>

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2023/2024 (CONT)				
Expenditure	Adopted Budget 2023-2024	Revised Budget 2023-2024	Actual Result 2023-2024	Variation to Revised Budget 2023-2024
<b>Employee Costs</b>				
Salaries & Wages	\$ 1,830,000	\$ 1,767,500	\$ 1,620,120	\$ (147,380)
Superannuation	\$ 198,000	\$ 193,000	\$ 178,263	\$ (14,737)
Workers Compensation	\$ 19,500	\$ 19,500	\$ 23,646	\$ 4,146
Employee Leave Expenses	\$ 41,000	\$ 41,000	\$ 23,783	\$ (17,217)
Medical Officer Retainer and Agency Staff	\$ 3,000	\$ 3,000	\$ 2,034	\$ (966)
<b>Total Employee Costs</b>	<b>\$ 2,091,500</b>	<b>\$ 2,024,000</b>	<b>\$ 1,847,846</b>	<b>\$ (176,154)</b>
<b>Prescribed Expenses</b>				
Auditing and Accounting	\$ 16,500	\$ 16,500	\$ 14,158	\$ (2,342)
Bad and Doubtful Debts	\$ -	\$ 10,000	\$ 6,939	\$ (3,061)
Insurance	\$ 35,000	\$ 42,000	\$ 56,586	\$ 14,586
Maintenance	\$ 45,000	\$ 55,000	\$ 75,962	\$ 20,962
Vehicle Leasing/maintenance	\$ 77,000	\$ 77,000	\$ 33,193	\$ (43,807)
<b>Total Prescribed Expenses</b>	<b>\$ 173,500</b>	<b>\$ 200,500</b>	<b>\$ 186,838</b>	<b>\$ (13,662)</b>
<b>Rent and Plant Leasing</b>				
Electricity	\$ 10,000	\$ 15,000	\$ 18,327	\$ 3,327
Plant Leasing Photocopier	\$ 3,000	\$ 3,000	\$ 2,107	\$ (893)
Rent	\$ 115,000	\$ 115,000	\$ -	\$ (115,000)
Water	\$ 300	\$ 300	\$ -	\$ (300)
Gas	\$ 2,700	\$ 2,700	\$ -	\$ (2,700)
<b>Total Rent and Plant Leasing</b>	<b>\$ 131,000</b>	<b>\$ 136,000</b>	<b>\$ 20,434</b>	<b>\$ (115,566)</b>
<b>IT Licensing and Support</b>				
IT Licences and Subscriptions	\$ 77,000	\$ 77,000	\$ 78,671	\$ 1,671
IT Support	\$ 55,000	\$ 55,000	\$ 61,400	\$ 6,400
Internet	\$ 6,000	\$ 6,000	\$ 4,948	\$ (1,052)
IT Other	\$ 2,000	\$ 2,000	\$ 338	\$ (1,662)
<b>Total IT Licensing and Support</b>	<b>\$ 140,000</b>	<b>\$ 140,000</b>	<b>\$ 145,357</b>	<b>\$ 5,357</b>
<b>Administration</b>				
Administration Sundry	\$ 7,000	\$ 7,000	\$ 10,043	\$ 3,043
Accreditation Fees	\$ 4,000	\$ 4,000	\$ 4,215	\$ 215
Governance Expenses	\$ 12,000	\$ 12,000	\$ 10,574	\$ (1,426)
Bank Charges	\$ 3,500	\$ 3,500	\$ 3,436	\$ (64)
Public Health Sundry	\$ 5,000	\$ 5,000	\$ 1,454	\$ (3,546)
Fringe Benefits Tax	\$ 14,000	\$ 14,000	\$ 14,480	\$ 480
Health promotion	\$ 9,000	\$ 9,000	\$ 5,000	\$ (4,000)
Legal	\$ 20,000	\$ 20,000	\$ 6,061	\$ (13,939)
Printing & Stationery & Postage	\$ 22,000	\$ 22,000	\$ 20,071	\$ (1,929)
Telephone	\$ 17,000	\$ 17,000	\$ 15,947	\$ (1,053)
Work Health and Safety	\$ 10,000	\$ 10,000	\$ 5,398	\$ (4,602)
Staff Amenities	\$ 7,000	\$ 7,000	\$ 1,078	\$ (5,922)
Staff Training	\$ 22,000	\$ 22,000	\$ 26,528	\$ 4,528
Human Resource / Organisational Development	\$ 26,000	\$ 26,000	\$ 27,158	\$ 1,158
<b>Total Administration</b>	<b>\$ 178,500</b>	<b>\$ 178,500</b>	<b>\$ 151,443</b>	<b>\$ (27,057)</b>

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2023/2024 (CONT)				
Expenditure	Adopted Budget 2023-2024	Revised Budget 2023-2024	Actual Result 2023-2024	Variation to Revised Budget 2023-2024
Immunisation				
Immunisation SBP Consumables	\$ 10,000	\$ 10,000	\$ 10,799	\$ 799
Immunisation clinic vaccines	\$ 40,000	\$ 40,000	\$ 55,429	\$ 15,429
Immunisation worksite vaccines	\$ 25,000	\$ 25,000	\$ 23,930	\$ (1,070)
Total Immunisation	\$ 75,000	\$ 75,000	\$ 90,158	\$ 15,158
Income protection				
Income Protection	\$ 31,000	\$ 31,000	\$ 29,536	\$ (1,464)
Total Uniforms/Income protection	\$ 31,000	\$ 31,000	\$ 29,536	\$ (1,464)
Sampling				
Legionella Testing	\$ 2,000	\$ 2,000	\$ 3,204	\$ 1,204
Food Sampling	\$ -	\$ -	\$ -	\$ -
Total Sampling	\$ 2,000	\$ 2,000	\$ 3,204	\$ 1,204
New Initiatives				
Strategic Plan Development	\$ -	\$ 20,000	\$ 10,000	\$ (10,000)
Total New Initiatives	\$ -	\$ 20,000	\$ 10,000	\$ (10,000)
Total Materials, contracts and other expenses	\$ 731,000	\$ 783,000	\$ 636,970	\$ (146,030)
Total Operating Expenditure	\$ 2,822,500	\$ 2,807,000	\$ 2,484,816	\$ (322,184)
Finance Charges	\$ -	\$ -	\$ 36,923	\$ 36,923
Depreciation, amortisation and impairment	\$ 26,000	\$ 26,000	\$ 175,901	\$ 149,901
Loss on disposal of assets			\$ 5,287	\$ 5,287
Total Expenditure	\$ 2,848,500	\$ 2,833,000	\$ 2,702,927	\$ (130,073)
Total Income	\$ 2,848,500	\$ 2,833,000	\$ 2,825,047	\$ (7,953)
Net Surplus/Deficit	\$ -	\$ -	\$ 122,120	\$ 122,120
Depreciation Add Back	\$ 26,000	\$ 26,000	\$ 36,303	\$ 10,303
Amortisation Add Back		\$ -		
Loans Received	\$ -	\$ -	\$ -	\$ -
Capital Expenditure - plant and Equipment	\$ -	\$ (40,000)	\$ (14,140)	\$ 25,860
Capital Expenditure - Office Fit-out	\$ -	\$ -	\$ -	\$ -
Loan Repayments	\$ -	\$ -		\$ -
Funding Result	\$ 26,000	\$ (14,000)	\$ 144,283	\$ 158,283

### **7.3 EASTERN HEALTH AUTHORITY (EHA) AUDIT COMMITTEE ANNUAL EVALUATION REPORT 2023/2024**

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 2023/2024 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 2023/2024 financial year and identifies any training needs and future Audit Work Plan proposals.

#### **RECOMMENDATION**

That:

The report titled EHA Audit Committee Annual Report Evaluation 2023/2024 is received.



## EHA Audit Committee

# Annual Report Evaluation FY 2024



## 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 2024 year.

## Conduct of Meetings

The Committee met on 3 occasions during 2023-2024. The table below provides membership and meetings attended:

Meeting Dates
16 August 2023
6 December 2023
17 May 2024

Committee Membership	Term Expiry	Number of Meetings Attended
Madeleine Harding – Presiding Member	15 February 2025	3
Natalie Caon – Independent Member	31 July 2026	3
Peter Cornish – Board Representative	November 2026	3

## 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 on three occasions and considered reports on matters which had been referred to the Committee.

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:**

<b>Training Course/Session</b>	<b>Date</b>	<b>Provider</b>	<b>Members Attending</b>
Nil	N/a	N/a	N/a

#### **Cost of Audit Committee**

<b>Audit Committee Membership FY 2024</b>	<b>Fees Paid FY 2024</b>
Madeleine Harding	\$1,350
Peter Cornish	\$0
Natalie Caon	\$1050

#### **Number of Outstanding Resolutions:**

<b>No</b>	<b>Outstanding Resolution</b>	<b>Status</b>
Nil		

### Audit Committee Evaluation

In July 2024 the Committee undertook a self-assessment of its performance by completing a questionnaire (all members were invited to complete this questionnaire).

Below is a consolidated summary of the self-assessment.

Ref	Question	Response	Comment
1	Is the Committee satisfied that its current Terms of Reference are appropriate?	Yes	N/a
2	Does the Work Plan address the Terms of Reference and is it achievable?	Yes	N/a
3	Is the Committee satisfied that it is effectively monitoring risk management and internal controls	Yes	N/a
4	Is there sufficient time allocated during the meetings to adequately discuss agenda items?	Yes	N/a
5	Are the reports prepared for the meetings sufficiently comprehensive to allow you to make informed decisions?	Yes	N/a
6	Does the Committee believe it is adequately informed on current and emerging trends and factors?	Yes	N/a
7	The Committee size is adequate	Yes	N/a
8	The frequency and duration of meetings are sufficient to ensure effective committee governance	Yes	N/a

Each question in the table below was scored using a scale of 1 to 5 where 1 is poor and 5 is excellent.

Ref	Question	Average
9	How do you rate the overall efficiency and effectiveness of the Committee?	4
10	How do you rate the performance of the Chairperson in preparing for and conducting meetings?	4
11	How do you rate the performance of the other members of the Committee in fulfilling their role on the Committee	4
12	How do you rate the performance of the staff in facilitating the committee's role and function?	4
13	Do you have any suggestions for improving any aspect of the Committee's, performance, role or function?	As raised previously, a higher level of assurance could be provided to the EHA Board f: <ul style="list-style-type: none"> <li>the Committee had the opportunity to review budgets and financial statements prior to Board meetings</li> <li>additional resources were made available to independently review key risks and related internal controls.</li> </ul>

Following from its self-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 2024**

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.

The addition of our most recent member, Natalie Caon, ensures that the Committee consists of members with the requisite mix of skills, knowledge and experience.


### **Presiding Member Report**

As always, the Audit Committee appreciates efforts made by the Chief Executive Officer and EHA Administration to improve financial management practices and strengthen relationships with EHA's external auditors.

Activities undertaken by the Committee include consideration of:

- General Purpose Financial Statements for the year ended 30 June 2023
- Report on Financial Results for the Year Ended 30 June 2023
- Long Term Financial Plan Revised Estimates
- Debt Collection Policy
- Risk Management 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.

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

## 7.4 LONG-TERM FINANCIAL PLAN REVISED FINANCIAL ESTIMATES

**Author:** Michael Livori  
**Ref:** AF13/78

### **Summary**

This report provides updated Long-Term Financial Plan Estimates (LTFPE) for consideration by the Audit Committee.

### **Report**

The purpose of the EHA LTFPE is to express, in financial terms, the activities that EHA proposes to undertake over the medium to longer term to achieve its stated objectives as outlined in its Charter and Business Plan.

EHA is an operational based organisation focused on meeting the regulatory requirements of its member councils. Unlike its Constituent Councils it is not responsible for managing a high level of long-lived assets.

In essence, the LTFPE which cover the period 2025 – 2034 is simply a projection of current operating arrangements moving forward.

The key assumptions used to develop the LTFPE are detailed below.

### *Budget Result*

EHA has historically aimed to budget for a breakeven operating result. The LTFPE for 2025-2034 continue to be based on a breakeven result.

### *Wages*

Seventy-one percent of EHA's operational expenditure relates to employee costs. Employee costs are therefore the most important driver requiring consideration. The most recent Enterprise Agreement process resulted in a 4% increase in wages for 2025 and 2026 which have been used in the LTFE. The long-term average for wage growth is around 2.4%. A value of 2.5% has been used for 2027-2034.

### *Income*

Seventy-one percent of EHA's operational income relates to Constituent Council contributions. Constituent Council contributions are therefore the most important income driver requiring consideration. A value of 4% has been used for 2025 and 2026 to align with employee costs and a value of 2.5% has been used for 2027-2034, again to align with employee costs. The alignment ensures a breakeven result is reflected in the estimates.

### *Expenses*

Twenty-nine percent of EHA's operational expenditure relates to non-employee related costs. While there may be some variation in projected increases for differing expenditure items, it is not considered practical or meaningful to differentiate between these items in

the context of the EHA budget. A global value has therefore been assigned to expenditure. That value is 4% for 2025 and 2026 and a value of 2.5% for 2027-2034.

Aligning wages, income and expenses in terms of value ensures that the LTFE reflect a breakeven result.

Revised Long-Term financial estimates for 2025-2034 based on the audited results from 2023-2024 and the key assumptions detailed above are provided as attachment 1 for consideration.

After consideration of the revised LTFP, the Audit Committee resolved the following.

*That:*

- 1. Long-Term Financial Plan revised financial estimates report is received.*
- 2. The Long-Term Financial Plan revised financial estimates as amended are presented to the Board of Management for consideration.*

**CARRIED UNANIMOUSLY 5: 082024**

## **RECOMMENDATION**

*That:*

1. Long-Term Financial Plan revised financial estimates report is received.
2. The Long-Term Financial Plan revised financial estimates are endorsed.

EASTERN HEALTH AUTHORITY LONG TERM FINANCIAL PLAN											
STATEMENT OF COMPREHENSIVE INCOME											
FOR THE YEAR ENDED											
AUDITED RESULTS 2023/2024		ADOPTED BUDGET 2024/2025	PLAN 2025/2026	PLAN 2026/2027	PLAN 2027/2028	PLAN 2028/2029	PLAN 2029/2030	PLAN 2030/2031	PLAN 2031/2032	PLAN 2032/2033	PLAN 2033/2034
	<b>INCOME</b>										
1,970,200	Council Contributions	2,094,100	2,177,864	2,232,311	2,288,118	2,345,321	2,403,954	2,464,053	2,525,655	2,588,796	2,653,516
152,387	Statutory Charges	180,300	187,512	192,200	197,005	201,930	206,978	212,153	217,456	222,893	228,465
414,731	User Charges	400,500	416,520	426,933	437,606	448,546	459,760	471,254	483,036	495,111	507,489
249,436	Grants, subsidies and contributions	249,000	258,960	265,434	272,070	278,872	285,843	292,989	300,314	307,822	315,518
37,380	Investment Income	22,000	22,880	23,452	24,038	24,639	25,255	25,887	26,534	27,197	27,877
913	Other Income	7,000	7,280	7,462	7,649	7,840	8,036	8,237	8,443	8,654	8,870
2,825,047	<b>TOTAL INCOME</b>	2,952,900	3,071,016	3,147,791	3,226,486	3,307,148	3,389,827	3,474,573	3,561,437	3,650,473	3,741,735
	<b>EXPENSES</b>							-			
1,847,846	Employee Costs	2,104,000	2,188,160	2,242,864	2,298,936	2,356,409	2,415,319	2,475,702	2,537,595	2,601,035	2,666,060
636,970	Materials, contracts and other expenses	800,900	832,936	853,759	875,103	896,981	919,405	942,391	965,950	990,099	1,014,852
36,923	Finance Charges	-	-	-	-	-	-	-	-	-	-
175,901	Depreciation	48,000	49,920	51,168	52,447	53,758	55,102	56,480	57,892	59,339	60,823
2,697,640	<b>TOTAL EXPENSES</b>	2,952,900	3,071,016	3,147,791	3,226,486	3,307,148	3,389,827	3,474,573	3,561,437	3,650,473	3,741,735
127,407	<b>Operating Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-
								-			
(5,287)	Net gain (loss) on disposal of assets	-	-	-	-	-	-	-	-	-	-
122,120	<b>Net Surplus/(Deficit)</b>	-	-	-	-	-	-	-	-	-	-
122,120	<b>Total Comprehensive Income</b>	-	-	-	-	-	-	-	-	-	-



STATEMENT OF CASH FLOWS FOR THE YEAR ENDED											
AUDITED RESULTS 2023/2024		ADOPTED BUDGET 2024/2025	PLAN 2024/2025	PLAN 2025/2026	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2026/2027
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
	Receipts										
1,970,200	Council Contributions	2,094,100	2,177,864	2,232,311	2,288,118	2,345,321	2,403,954	2,464,053	2,525,655	2,588,796	2,653,516
152,387	Fees & other charges	180,300	187,512	192,200	197,005	201,930	206,978	212,153	217,456	222,893	228,465
414,731	User Charges	400,500	416,520	426,933	437,606	448,546	459,760	471,254	483,036	495,111	507,489
37,380	Investment Receipts	22,000	22,880	23,452	24,038	24,639	25,255	25,887	26,534	27,197	27,877
249,436	Grants utilised for operating purposes	249,000	258,960	265,434	272,070	278,872	285,843	292,989	300,314	307,822	315,518
81,777	Other	7,000	(236)	2,576	2,641	2,707	2,774	2,844	2,915	2,988	3,063
	Payments										
(1,854,725)	Employee costs	(2,104,000)	(2,175,247)	(2,234,471)	(2,290,333)	(2,347,591)	(2,406,281)	(2,466,438)	(2,528,099)	(2,591,301)	(2,656,084)
(556,887)	Materials, contracts & other expenses	(800,900)	(824,981)	(848,589)	(869,803)	(891,549)	(913,837)	(936,683)	(960,100)	(984,103)	(1,008,705)
(36,923)	Finance Payments	-	-	-	-	-	-	-	-	-	-
457,376	Net Cash Provided/(Used) by Operating Activities	48,000	63,271	59,846	61,342	62,876	64,448	66,059	67,711	69,403	71,138
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
-	Loans Received	-	-	-	-	-	-	-	-	-	-
-	Repayment of Borrowings	-	-	-	-	-	-	-	-	-	-
(133,122)	Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
(133,122)	Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	-	-	-	-	-
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
	Receipts										
	Sale of Replaced Assets	-	-	-	-	-	-	-	-	-	-
	Payments										
(14,141)	Expenditure on renewal / replacements of assets	-	-	-	-	-	-	-	-	-	-
-	Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-	-	-
-	Distributions paid to constituent Councils	-	-	-	-	-	-	-	-	-	-
(14,141)	Net Cash Provided/(Used) by Investing Activities	-	-	-	-	-	-	-	-	-	-
310,113	NET INCREASE (DECREASE) IN CASH HELD	48,000	63,271	59,846	61,342	62,876	64,448	66,059	67,711	69,403	71,138
644,769	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	954,882	1,002,882	1,066,153	1,125,999	1,187,342	1,250,218	1,314,666	1,380,725	1,448,435	1,517,839
954,882	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,002,882	1,066,153	1,125,999	1,187,342	1,250,218	1,314,666	1,380,725	1,448,435	1,517,839	1,588,977

**STATEMENT OF FINANCIAL POSITION**  
**FOR THE YEAR ENDED**

AUDITED RESULTS 2023/2024		ADOPTED BUDGET 2024/2025	PLAN 2024/2025	PLAN 2025/2026	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2026/2027
	<b>CURRENT ASSETS</b>										
954,882	Cash and Cash Equivalents	1,002,882	1,066,153	1,125,999	1,187,342	1,250,218	1,314,666	1,380,725	1,448,435	1,517,839	1,588,977
187,908	Trade & Other Receivables	187,908	195,424	200,310	205,318	210,451	215,712	221,105	226,632	232,298	238,106
1,142,789	<b>TOTAL CURRENT ASSETS</b>	1,190,790	1,261,578	1,326,309	1,392,660	1,460,669	1,530,378	1,601,830	1,675,068	1,750,137	1,827,083
	<b>NON-CURRENT ASSETS</b>							-			
999,746	Infrastructure, property, plant and equipment	951,746	901,826	850,658	798,211	744,452	689,350	632,870	574,978	515,639	454,816
999,746	<b>TOTAL NON-CURRENT ASSETS</b>	951,746	901,826	850,658	798,211	744,452	689,350	632,870	574,978	515,639	454,816
2,142,535	<b>TOTAL ASSETS</b>	2,142,536	2,163,404	2,176,967	2,190,870	2,205,121	2,219,728	2,234,700	2,250,046	2,265,776	2,281,899
	<b>CURRENT LIABILITIES</b>							-			
198,870	Trade & Other Payables	198,870	206,825	211,995	217,295	222,728	228,296	234,003	239,853	245,850	251,996
289,788	Provisions	289,788	301,380	308,914	316,637	324,553	332,667	340,983	349,508	358,246	367,202
125,979	Borrowings	125,979	125,979	125,979	125,979	125,979	125,979	125,979	125,979	125,979	125,979
614,637	<b>TOTAL CURRENT LIABILITIES</b>	614,637	634,183	646,888	659,911	673,259	686,941	700,966	715,340	730,074	745,177
	<b>NON-CURRENT LIABILITIES</b>							-			
33,030	Provisions	33,030	34,351	35,210	36,090	36,992	37,917	38,865	39,837	40,833	41,854
795,796	Borrowings	795,796	795,796	795,796	795,796	795,796	795,796	795,796	795,796	795,796	795,796
828,826	<b>TOTAL NON-CURRENT LIABILITIES</b>	828,826	830,147	831,006	831,886	832,788	833,713	834,661	835,633	836,629	837,650
1,443,463	<b>TOTAL LIABILITIES</b>	1,443,463	1,464,331	1,477,894	1,491,797	1,506,048	1,520,655	1,535,627	1,550,973	1,566,703	1,582,826
528,152	<b>NET CURRENT ASSETS/(CURRENT LIABILITIES)</b>	576,153	627,394	679,421	732,748	787,409	843,436	900,864	959,728	1,020,063	1,081,906
699,072	<b>NET ASSETS</b>	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073
	<b>EQUITY</b>										
699,073	Accumulated Surplus/(Deficit)	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073
699,073	<b>TOTAL EQUITY</b>	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED**

AUDITED RESULTS 2023/2024		ADOPTED BUDGET 2024/2025	PLAN 2024/2025	PLAN 2025/2026	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2024/2025	PLAN 2026/2027
	<b>ACCUMULATED SURPLUS</b>										
576,953	Balance at beginning of period	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073
122,120	Net Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
699,073	<b>BALANCE AT END OF PERIOD</b>	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073
	<b>TOTAL EQUITY</b>										
576,953	Balance at beginning of period	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073
122,120	Net Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
699,073	<b>BALANCE AT END OF PERIOD</b>	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073	699,073

## 7.5 EASTERN HEALTH AUTHORITY CHARTER REVIEW UPDATE

Author: Michael Livori  
Ref: AF20/47

### Summary

Clause 19 of Schedule 2 of the *Local Government Act 1999* requires that a regional subsidiary has a Charter prepared by its Constituent Councils, and that the Charter is reviewed every 4 years. Clause 12.3 a) of the Charter also requires the review to occur at least every 4 years. The last review of the Eastern Health Authority Charter was finalised in May 2016. An initial report was considered by the Board at its June 2020 meeting and the review process subsequently commenced. This report provides Board Members with the latest update in relation to the review process.

### Report

As previously reported, the current Charter Review process had not been finalised due to a lack of consensus on proposed changes to Clauses 2.2 and 2.5 of the current Eastern Health Authority (EHA) Charter. These clauses consider the membership of the Board of Management and the Chair of the Board of Management.

To finalise the Charter review process, a draft amended Charter was provided to each Constituent Council for consideration and adoption. The draft amended Charter contained all agreed changes, however there were no changes to the clauses detailed above from the previous iteration of the Charter.

All Constituent Councils have advised that they had resolved to adopt the amended Charter provided. A copy of the correspondence received is provided as attachment 1

To finalise the review process, a Notice of Amendment of Charter was published in the Government Gazette on 1 August 2024 (attachment 2), the amended Charter was published on the Eastern Health Authority website (<https://www.eha.sa.gov.au/about-us/charter-and-board-of-management>) and the Minister for Local Government was provided with a copy of the amended Charter on 6 August 2024 (attachment 3).

### RECOMMENDATION

That:

The Eastern Health Authority Charter Review Update Report is received.

31 July 2024

Michael Livori  
Chief Executive Officer  
Eastern Health Authority  
PO Box 275  
SPEPNEY SA 5069

By e-mail: [mlivori@eha.sa.gov.au](mailto:mlivori@eha.sa.gov.au)

Dear Mr Livori

### **Eastern Health Authority Charter**

Thank you for your letter dated 2 May 2024 in relation to the status of the Eastern Health Authority Incorporated Charter (the Charter),

I am pleased to advise that, following consideration of the draft Charter, the Council, at its meeting held on 18 June 2024, reviewed its position in relation to the Charter and resolved the following:

*That Council adopts the revised Eastern Health Authority Charter as presented in Attachment 2, subject to all Constituent Councils being in agreement to the amended clauses.*

The report to Council can be found on our website;

<https://burnside.civicclerk.com.au/web/Player.aspx?id=61&key=-1&mod=-1&mk=-1&nov=0>

If you have any questions or require additional information regarding this matter, please contact me on 8366 4136 or via email: [mheinrich@burnside.sa.gov.au](mailto:mheinrich@burnside.sa.gov.au)

Yours sincerely



Magnus Heinrich  
Group Manager City Development and Safety



23 May 2024

Enq: Paul Di Iulio  
Ph: 8366 9247

Mr Michael Livori  
Eastern Health Authority

Via Email: [mlivori@eha.sa.gov.au](mailto:mlivori@eha.sa.gov.au)

Dear Mr ~~Livori~~

**Eastern Health Authority Charter Review**

Thank you for your correspondence of 10 May 2024.

I wish to advise that at its meeting held on Tuesday 21 May 2024 Council endorsed the proposed changes to the Eastern Health Authority Charter and request that the charter be forwarded to the Minister for Local Government for publication in accordance with the requirements of the Local Government Act 1999, subject to all Constituent Councils being in agreement to the amended clauses.

If you have any queries, please contact Council's Manager Governance, Ms Lyn Barton, on the above number.

Yours sincerely

  
Paul Di Iulio  
Chief Executive Officer



28 June 2024

Michael Livori  
Chief Executive Officer  
Eastern Health Authority  
PO Box 275  
STEPNEY SA 5069  
Via email: [eha@eha.sa.gov.au](mailto:eha@eha.sa.gov.au)

**PayInthi**  
128 Prospect Road  
PO Box 171  
Prospect SA 5082  
Telephone (08) 8269 5355  
[admin@prospect.sa.gov.au](mailto:admin@prospect.sa.gov.au)  
[www.prospect.sa.gov.au](http://www.prospect.sa.gov.au)

Dear Michael,

### **EASTERN HEALTH AUTHORITY (EHA) CHARTER REVIEW**

I write on our CEO's behalf in response to your letter dated 30 April 2024 requesting that constituent councils consider the Eastern Health Authority Charter Review, and in particular that City of Prospect consider its position in relation to clauses 2.2, 2.5, 12.7 and 12.8.

I am pleased to advise that Council, at its ordinary meeting on 25 June 2024, endorsed the draft amended Eastern Health Authority Charter, resolving the following:

#### **10.9 EASTERN HEALTH AUTHORITY - CHARTER REVIEW**

##### **RESOLUTION 2024/89**

Moved: Cr Kristina Barnett  
Seconded: Cr Mark Standen

##### **That Council:**

1. Having considered Item 10.9 Eastern Health Authority - Charter Review receives and notes the report.
2. Having considered Item 10.9 Eastern Health Authority - Charter Review, endorses the revised Eastern Health Authority Charter (as presented in Attachment 2).
3. Authorises the Chief Executive Officer (or delegate) to write to Eastern Health Authority informing them of Council's position in relation to the Charter Review.

**CARRIED UNANIMOUSLY**

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Scott McLuskey'.

**Scott McLuskey**  
Manager Development and Regulatory Services

File Number: qA69175  
Enquiries To: Lisa Mara  
Direct Telephone: 8366 4549



**City of  
Norwood  
Payneham  
& St Peters**

8 July 2024

Mr Michael Livori  
Chief Executive Officer  
Eastern Health Authority Inc  
PO Box 275  
STEPNEY SA 5069

Via email: [mlivori@eha.sa.gov.au](mailto:mlivori@eha.sa.gov.au)

Dear Michael

### **EASTERN HEALTH AUTHORITY CHARTER**

Thank you for your letter dated 2 May 2024, regarding the status of the the Eastern Health Authority Incorporated Charter (the Charter), and in particular the actions required to finalise the Charter review process.

I am pleased to advise that, following consideration of the draft Charter, the Council, at its meeting held on 1 July 2024, reviewed its position in respect to Clauses 2.2. and 2.5 of the Charter, and on this basis, the Council resolved the following:

*That the Council advise the Eastern Health Authority Inc. Board of Management, that the Council endorses the proposed changes to the EHA Charter, as contained in Attachment A to this report.*

I have attached the relevant extract from the Minutes of the Meeting held on 3 July 2023, for your records.

If you have any questions or require additional information regarding this matter, please contact me on 8366 4549 or via email: [lmara@npsp.sa.gov.au](mailto:lmara@npsp.sa.gov.au)

Yours sincerely

Lisa Mara  
**GENERAL MANAGER, GOVERNANCE & CIVIC AFFAIRS**

175 The Parade,  
Norwood SA 5067

PO Box 204  
Kent Town SA 5071

**Telephone**  
8366 4555

**Email**  
[townhall@npsp.sa.gov.au](mailto:townhall@npsp.sa.gov.au)

**Website**  
[www.npsp.sa.gov.au](http://www.npsp.sa.gov.au)



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30 July 2024

Mr Michael Livori  
Eastern Health Authority  
101 Payneham Road  
ST PETERS SA 5069

Via email: [mlivori@eha.sa.gov.au](mailto:mlivori@eha.sa.gov.au)

Dear Mr Livori,

**RE: Eastern Health Authority Charter Review**

Thank you for your correspondence dated 26 July 2024.

I wish to advise that as its meeting held on Monday 20 May 2024, Council endorsed the proposed changes to the Eastern Health Authority Charter (reference no. CNC096/05/24) and request that the charter be forwarded to the Minister for Local Government for publication in accordance with the requirements of the Local Government Act 1999, subject to all Constituent Councils being in agreement to the amended clauses.

If you have any queries, please don't hesitate to contact me.

Kind regards

Andrew MacDonald  
Chief Executive Officer  
Town of Walkerville



No. 55 p. 2352

THE SOUTH AUSTRALIAN GOVERNMENT GAZETTE

1 August 2024

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EASTERN HEALTH AUTHORITY

LOCAL GOVERNMENT ACT 1999: SCHEDULE 2, CLAUSE 19(5)

*Amendment of Charter*

Notice is hereby given that the City of Burnside, the Corporation of the City of Campbelltown, the Corporation of the City of Norwood Payneham & St Peters, the City of Prospect and the Corporation of the Town of Walkerville, being the Constituent Councils of Eastern Health Authority (EHA) have, in accordance with Clause 12.3 of the Charter of EHA, unanimously resolved to amend the Charter, effective 1 July 2024.

A copy of the Charter, as amended, is available for inspection at the following website: [www.eha.sa.gov.au](http://www.eha.sa.gov.au).

Dated: 1 August 2024

MICHAEL LIVORI  
Chief Executive Officer  
Eastern Health Authority

---

---



101 Payneham Road,  
St Peters SA 5069

PO Box 275  
Stepney SA 5069

T 8132 3600 / F 8132 3623  
eha@eha.sa.gov.au

www.eha.sa.gov.au  
ABN 52 535 526 438

Our Ref: D24/9760

6 August 2024

Hon Joe Szakacs MP  
Minister for Local Government  
GPO Box 2557  
ADELAIDE SA 5000

Dear Minister

Re: **Review of the Eastern Health Authority Charter 2024**

Eastern Health Authority (EHA) is a regional subsidiary established pursuant to the *Local Government Act 1999*.

EHA's Constituent Councils are:

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

EHA discharges its Constituent Councils' environmental health responsibilities that are mandated in the following legislation:

*South Australian Public Health Act 2011*  
*Food Act 2001*  
*Supported Residential Facilities Act 1992*

A wide range of functions are performed to protect the health and wellbeing of approximately 170,000 residents plus those people who visit the region. Functions include the provision of immunisation services, hygiene and sanitation control, licensing and monitoring of Supported Residential Facilities (SRFs) and surveillance of food premises.

Clause 19 of Schedule 2 of the Local Government Act 1999 requires that a regional subsidiary has a charter prepared by its constituent councils, and that the charter is reviewed every 4 years.

local councils working together to protect the health of the community

An extensive review of EHA's current Charter has been undertaken by EHA's constituent councils and a revised charter subsequently developed. The revised Charter has been endorsed by all Constituent Councils (copy of correspondence from Constituent Councils enclosed).

To finalise the review process, a Notice of Amendment of Charter was published in the Government Gazette on 1 August 2024 (copy enclosed) and the amended Charter was published on the Eastern Health Authority website – <https://www.eha.sa.gov.au/about-us/charter-and-board-of-management>.

As required by Clause 19 (5) (a) of Schedule 2 of the Local Government Act 1999, a copy of the amended charter is also enclosed for your information.

If you need any more information or would like to discuss this further, I can be contacted on telephone 8132 3611.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Michael Livori', written in a cursive style.

Michael Livori  
Chief Executive Officer



# Charter

## 1 July 2024



local councils working together to protect the health of the community

1.	EASTERN HEALTH AUTHORITY .....	3
1.1.	Regional subsidiary .....	3
1.2.	Constituent Councils.....	3
1.3.	Preamble.....	3
1.4.	Purpose.....	3
1.5.	Functions.....	3
1.6.	Powers .....	4
1.7.	Area of activity.....	5
1.8.	Common seal .....	6
2.	BOARD OF MANAGEMENT .....	6
2.1.	Functions.....	6
2.2.	Membership of the Board.....	6
2.3.	Conduct of Board Members .....	8
2.4.	Board policies and codes .....	8
2.5.	Chair of the Board .....	8
2.6.	Powers of the Chair and Deputy Chair.....	9
2.7.	Committees .....	9
3.	MEETINGS OF THE BOARD.....	9
3.1.	Ordinary meetings .....	9
3.2.	Special meetings.....	9
3.3.	Telephone or video conferencing.....	10
3.4.	Notice of meetings.....	10
3.5.	Minutes .....	11
3.6.	Quorum.....	11
3.7.	Meeting procedure .....	11
3.8.	Voting .....	12
3.9.	Circular resolutions.....	12
3.10.	Meetings to be held in public except in special circumstances... 12	
3.11.	Public inspection of documents.....	12
3.12.	Saving provision .....	13
4.	CHIEF EXECUTIVE OFFICER .....	13
4.1.	Appointment .....	13
4.2.	Responsibilities .....	13
4.3.	Functions of the Chief Executive Officer .....	13
4.4.	Acting Chief Executive Officer .....	14
5.	STAFF OF EHA .....	15
6.	REGIONAL PUBLIC HEALTH PLAN.....	15

6.1.	Implementation of a Regional Public Health Plan .....	15
6.2.	Review.....	15
6.3.	Reporting.....	15
7.	FUNDING AND FINANCIAL MANAGEMENT .....	16
7.1.	Financial management.....	16
7.2.	Bank account.....	16
7.3.	Budget.....	16
7.4.	Funding contributions.....	16
7.5.	Financial reporting.....	17
7.6.	Audit.....	17
7.7.	Liability.....	17
7.8.	Insolvency.....	17
7.9.	Insurance and superannuation requirements .....	18
8.	BUSINESS PLAN.....	18
8.1.	Contents of the Business Plan .....	18
8.2.	Review and assessment against the Business Plan .....	18
9.	MEMBERSHIP .....	19
9.1.	New Members.....	19
9.2.	Withdrawal of a member.....	19
10.	DISPUTE RESOLUTION .....	19
11.	WINDING UP .....	22
12.	MISCELLANEOUS.....	22
12.1.	Action by the Constituent Councils .....	22
12.2.	Direction by the Constituent Councils.....	22
12.3.	Alteration and review of charter.....	22
12.4.	Access to information .....	23
12.5.	Circumstances not provided for.....	23
12.6.	Civil liability Protection for Subsidiary employees.....	23
12.7.	Register of Salaries .....	25
12.8.	Register of Gifts.....	26
13.	INTERPRETATION .....	26
13.1.	Glossary.....	26
13.2.	Interpreting the charter .....	27
	Schedule 1 – Funding Contribution Calculation Formula .....	26

## **1. EASTERN HEALTH AUTHORITY**

### **1.1. Regional subsidiary**

Eastern Health Authority (EHA) is a regional subsidiary established under section 43 of the Act.

### **1.2. Constituent Councils**

The Constituent Councils of EHA are:

- a) City of Norwood Payneham & St Peters;
- b) City of Burnside;
- c) Campbelltown City Council;
- d) City of Prospect; and
- e) The Corporation of the Town of Walkerville,

**(Constituent Councils).**

### **1.3. Preamble**

The field of Environmental health continues to increase in complexity and diversity, making it difficult for small to medium size councils to attract and retain staff who are experienced and fully skilled across the legislative demands placed on Local Government.

EHA's size, structure and sole focus on environmental health puts it in an ideal position to provide high quality, specialist services to the community on behalf of its Constituent Councils. This in turn ensures Constituent Councils are meeting their broad environmental health legislative responsibilities.

### **1.4. Purpose**

EHA is established by the Constituent Councils for the purpose of providing public and environmental health services primarily to and within the areas of the Constituent Councils.

### **1.5. Functions**

For, or in connection with its purpose, EHA may undertake the following functions:

- a) take action to preserve, protect and promote public and environmental health within the area of the Constituent Councils;
- b) cooperate with other authorities involved in the administration of public and environmental health;
- c) promote and monitor public and environmental health whether in or, so far as the Act and the charter allows, outside the area of the Constituent Councils;

- d) assist the Constituent Councils to meet their legislative responsibilities in accordance with the SA Public Health Act, the *Food Act 2001* (SA), the *Supported Residential Facilities Act 1992* (SA), the *Expiation of Offences Act 1996* (SA), the *Housing Improvement Act 1940* (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;
- e) establish objectives and policy priorities for the promotion and protection of public and environmental health within the areas of the Constituent Councils;
- f) provide immunisation programs for the protection of public health within the areas of the Constituent Councils or to ensure that such programs are provided;
- g) promote and monitor standards of hygiene and sanitation;
- h) promote and monitor food safety standards;
- i) identify risks to public and environmental health within the areas of the Constituent Councils;
- j) monitor and regulate communicable and infectious disease control;
- k) licence and monitor standards in Supported Residential Facilities;
- l) ensure that remedial action is taken to reduce or eliminate adverse impacts or risks to public and environmental health;
- m) provide, or support the provision of, educational information about public and environmental health and provide or support activities within the areas of the Constituent Councils to preserve, protect or promote public health;
- n) keep the Constituent Councils abreast of any emerging opportunities, trends and issues in public and environmental health; and
- o) any other functions described in the Charter or assigned by the Constituent Councils to EHA consistent with EHA's purpose.

#### 1.6. Powers

EHA has the powers necessary for the carrying out of its functions, and may:

- a) enter into contracts or arrangements with any government agency or authority, or councils, including the Constituent Councils;
- b) appoint, employ, remunerate, remove or suspend officers, managers, employees and agents;



- c) enter into contracts with any person for the acquisition or provision of goods and services;
- d) receive financial contributions from the Constituent Councils;
- e) publish information;
- f) acquire, hold, deal with and dispose of any real or personal property, subject to the requirements of the Constituent Councils;
- g) open and operate bank accounts;
- h) acquire funds for the purpose of its functions or operations by entering into loan agreements;
- i) invest any of the funds of EHA in any investment with the LGA Finance Authority, provided that in exercising this power of investment EHA must:
  - (a) exercise the care, diligence and skill that a prudent person of business would exercise in managing the affairs of other persons; and
  - (b) avoid investments that are speculative or hazardous in nature;
- j) raise revenue by applying for grants and other funding from the State of South Australia or the Commonwealth of Australia and their respective agencies or instrumentalities on behalf of the Constituent Councils or on its own behalf.

**1.7. Area of activity**

- a) EHA may undertake an activity, including in relation to one or more of its functions and powers set out in clauses 1.5 and 1.6 outside the area of the Constituent Councils where that activity has been approved by a resolution supported unanimously by all the Board Members of EHA present at the relevant meeting on the basis EHA considers the activity is necessary or expedient to the performance by EHA of its functions subject to:
  - (a) the relevant activity being included in the EHA business plan;
  - (b) there being no material impact on EHA's ability to undertake its functions set out in clause 1.5;
  - (c) the relevant activity is determined to have a positive impact on EHA and its Constituent Council;

- (d) EHA obtaining the concurrence of the Chief Executive Officers of the Constituent Councils to EHA undertaking the relevant activity.

#### 1.8. **Common seal**

- a) EHA shall have a common seal upon which its corporate name shall appear in legible characters.
- b) The common seal shall be kept in the custody of the Chief Executive Officer or such other person as EHA may from time to time decide.

### 2. **BOARD OF MANAGEMENT**

#### 2.1. **Functions**

The Board is the governing body of EHA and is responsible for the administration of the affairs of EHA. A decision of the Board is a decision of EHA.. In addition to the functions of the Board set out in the LG Act the Board will:

- a) take all reasonable and practicable steps to ensure that EHA acts in accordance with the Charter;
- b) formulate plans and strategies aimed at improving the activities of EHA;
- c) provide input and policy direction to EHA;
- d) monitor, oversee and evaluate the performance of the Chief Executive Officer;
- e) ensure that ethical behaviour and integrity is maintained in all activities undertaken by EHA;
- f) subject to clause 3.10, ensure that the activities of EHA are undertaken in an open and transparent manner;
- g) participate in the development of the Business Plan, and
- h) exercise the care, diligence and skill that a prudent person of business would exercise in managing the affairs of other persons.

#### 2.2. **Membership of the Board**

- a) Each Constituent Council must appoint:
  - (a) one elected member; and
  - (b) one other person who may be an officer, employee or elected member of that Constituent Council or an independent person,
 to be Board members and may at any time revoke these appointments and appoint other persons on behalf of that Constituent Council.

- b) A Board Member shall be appointed for the term of office specified in the instrument of appointment, and at the expiration of the term of office will be eligible for re-appointment by the Constituent Council that appointed that Board Member.
- c) Each Constituent Council must give notice in writing to EHA of the persons it has appointed as Board Members and of any revocation of any of those appointments.
- d) Any person authorised by a Constituent Council may attend (but not participate in) a Board meeting and may have access to papers provided to Board Members for the purpose of the meeting.
- e) The provisions regarding the office of a board member becoming vacant as prescribed in the Act apply to all Board Members.
- f) Where the office of a board member becomes vacant, the relevant Constituent Council will appoint another person as a Board member for the balance of the original term or such other term as the Constituent Council determines.
- g) The Board may by a two thirds majority vote of the Board Members present (excluding the Board Member who is the subject of a recommendation under this clause g)) make a recommendation to the relevant Constituent Council requesting that the Constituent Council terminate the appointment of a Board Member in the event of:
  - (a) any behaviour of the Board Member which in the opinion of the Board amounts to impropriety;
  - (b) serious neglect of duty in attending to their responsibilities as a Board Member;
  - (c) breach of fiduciary duty to EHA, a Constituent Council or the Constituent Councils;
  - (d) breach of the duty of confidentiality to EHA, a Constituent Council or the Constituent Councils;
  - (e) breach of the conflict of interest provisions of the Act; or
  - (f) any other behaviour that may, in the opinion of the Board, discredit EHA a Constituent Council or the Constituent Councils.
- h) The members of the Board shall not be entitled to receive any remuneration in respect of their appointment as a Board Member including their attendance at meetings of the Board or on any other business of the EHA.

### 2.3. **Conduct of Board Members**

- a) Subject to clauses 20(6) and 20(7), Schedule 2 to the Act, the provisions regarding conflict of interest prescribed in the Act apply to Board Members.
- b) Board Members are not required to comply with Division 2, Part 4, Chapter 5 (Register of Interests) of the Act.
- c) Board Members must at all times act in accordance with their duties under the Act.

### 2.4. **Board policies and codes**

- a) EHA must ensure that appropriate policies, practices and procedures are implemented and maintained in order to:
  - (a) ensure compliance with any statutory requirements; and
  - (b) achieve and maintain standards of good public administration.
- b) EHA will adopt a code of conduct for Board Members.
- c) The Board must, as far as it is reasonable and practicable, ensure that EHA's policies are complied with in the conduct of the affairs of EHA and are reviewed at regular intervals to be determined by the Board on the recommendation of the audit committee.
- d) The audit committee will develop a schedule for the periodic review of EHA policies by 30 June each year and provide this to the Board for approval.

### 2.5. **Chair of the Board**

- a) A Chair and Deputy Chair shall be elected at the first meeting of the Board after a Periodic Election.
- b) The Chair and Deputy Chair shall hold office for a period of one year from the date of the election by the Board.
- c) Where there is more than one nomination for the position of Chair or Deputy Chair, the election shall be decided by ballot.
- d) Both the Chair and Deputy Chair shall be eligible for re-election to their respective offices at the end of the relevant one year term.
- e) If the Chair should cease to be a Board Member, or resign their position as chair, the Deputy Chair may act as the Chair until the election of a new Chair.
- f) In the event the Chair is absent the Deputy Chair shall act as the Chair.

## 2.6. Powers of the Chair and Deputy Chair

- a) The Chair shall preside at all meetings of the Board and, in the event of the Chair being absent from a meeting, the Deputy Chair shall preside. In the event of the Chair and Deputy Chair being absent from a meeting, the Board Members present shall appoint a member from among them, who shall preside for that meeting or until the Chair or Deputy Chair is present.
- b) The Chair and the Deputy Chair individually or collectively shall have such powers as may be decided by EHA.

## 2.7. Committees

- a) EHA may establish a committee for the purpose of:
  - (a) enquiring into and reporting to the Board on any matter within EHA's functions and powers and as detailed in the terms of reference given by the Board to the committee; or
  - (b) exercising, performing or discharging delegated powers, functions or duties.
- b) A member of a committee established under this clause holds office at the pleasure of EHA.
- c) The Chair of the Board is an *ex-officio* member of any committee established by EHA.

## 3. MEETINGS OF THE BOARD

### 3.1. Ordinary meetings

- a) Ordinary meetings of the Board will take place at such times and places as may be fixed by the Board or where there are no meetings fixed by the Board, by the Chief Executive Officer in consultation with the Chair from time to time, so that there are no less than five ordinary meetings per financial year.
- b) Notice of ordinary meetings of the Board must be given by the Chief Executive Officer to each Board Member and the Chief Executive Officer of each Constituent Council at least three clear days prior to the holding of the meeting.

### 3.2. Special meetings

- a) Any two Board Members may by delivering a written request to the Chief Executive Officer require a special meeting of the Board to be held.

- b) The request must be accompanied by the proposed agenda for the meeting and any written reports intended to be considered at the meeting (if the proposed agenda is not provided the request is of no effect).
- c) On receipt of the request, the Chief Executive Officer must send a notice of the special meeting to all Board Members and Chief Executive Officers of the Constituent Councils at least four hours prior to the commencement of the special meeting.
- d) The Chair may convene special meetings of the Board at the Chair's discretion without complying with the notice requirements prescribed in clause 3.4 provided always that there is a minimum four hours notice given to Board members.

### 3.3. **Telephone or video conferencing**

- a) Special meetings of the Board convened under clause 3.2 may occur by electronic means in accordance with procedures determine by the EHA Board of Management and provided that at least a quorum is present at all times.

### 3.4. **Notice of meetings**

- a) Except where clause 3.2 applies, notice of Board meetings must be given in accordance with this clause.
- b) Notice of any meeting of the Board must:
  - (a) be in writing;
  - (b) set out the date, time and place of the meeting;
  - (c) be signed by the Chief Executive Officer;
  - (d) contain, or be accompanied by, the agenda for the meeting; and
  - (e) be accompanied by a copy of any document or report that is to be considered at the meeting (as far as this is practicable).
- c) Notice under clause b) may be given to a Board Member:
  - (a) personally;
  - (b) by delivering the notice (whether by post or otherwise) to the usual place of residence of the Board Member or to another place authorised in writing by the Board Member;
  - (c) electronically via email to an email address approved by the Board Member;

- (d) by leaving the notice at the principal office of the Constituent Council which appointed the Board Member; or
  - (e) by a means authorised in writing by the Board Member being an available means of giving notice.
- d) A notice that is not given in accordance with clause c) will be taken to have been validly given if the Chief Executive Officer considers it impracticable to give the notice in accordance with that clause and takes action that the Chief Executive Officer considers reasonably practicable in the circumstances to bring the notice to the Board Member's attention.
- e) The Chief Executive Officer may indicate on a document or report provided to Board Members that any information or matter contained in or arising from the document or report is confidential until such time as the Board determines whether the document or report will be considered in confidence under clause 3.10.b).

### 3.5. Minutes

- a) The Chief Executive Officer must cause minutes to be kept of the proceedings at every meeting of the Board.
- b) Where the Chief Executive Officer is excluded from attendance at a meeting of the Board pursuant to clause 3.10.b), the person presiding at the meeting shall cause the minutes to be kept.

### 3.6. Quorum

- a) A quorum of Board Members is constituted by dividing the total number of Board Members for the time being in office by two, ignoring any fraction resulting from the division and adding one.
- b) No business will be transacted at a meeting unless a quorum is present .

### 3.7. Meeting procedure

- a) EHA may determine its own procedures for the conduct of its meetings provided they are not inconsistent with the Act or the charter.
- b) Meeting procedures determined by EHA must be documented and be made available to the public.
- c) Where the Board has not determined a procedure to address a particular circumstance, the provisions of Part 2 of the *Local Government (Procedures at Meetings) Regulations 2000* (SA) shall apply.

**3.8. Voting**

- a) Board Members including the Chair, shall have a deliberative vote. The Chair shall not in the event of a tied vote, have a second or casting vote.
- b) All matters will be decided by simple majority of votes of the Board Members present. In the event of a tied vote the matter will lapse.
- c) Each Board Member present at a meeting, including Board Members attending a meeting by electronic means must vote on a question arising for decision at the meeting.

**3.9. Circular resolutions**

A valid decision of the Board may be obtained by a proposed resolution in writing given to all Board Members in accordance with procedures determined by the Board, and a resolution made in accordance with such procedures is as valid and effectual as if it had been passed at a meeting of the Board..

**3.10. Meetings to be held in public except in special circumstances**

- a) Subject to this clause, meetings of EHA must be conducted in a place open to the public.
- b) EHA may order that the public be excluded from attendance at any meeting in accordance with the procedure under sections 90(2) and 90(3) of the Act.
- c) An order made under clause b) must be recorded in the minutes of the meeting including describing the grounds on which the order was made.

**3.11. Public inspection of documents**

- a) Subject to clause c), a person is entitled to inspect, without payment of a fee:
  - (a) minutes of a Board Meeting;
  - (b) reports received by the Board Meeting; and
  - (c) recommendations presented to the Board in writing and adopted by resolution of the Board.
- b) Subject to clause c), a person is entitled, on payment to the Board of a fee fixed by the Board, to obtain a copy of any documents available for inspection under clause a).
- c) Clauses a) and b) do not apply in relation to a document or part of a document if:



- (a) the document or part of the document relates to a matter of a kind considered by the Board in confidence under clause 3.10.b); and
- (b) the Board orders that the document or part of the document be kept confidential (provided that in so ordering the Board must specify the duration of the order or the circumstances in which it will cease to apply or a period after which it must be reviewed).

### 3.12. **Saving provision**

- a) No act or proceeding of EHA is invalid by reason of:
  - (a) a vacancy or vacancies in the membership of the Board; or
  - (b) a defect in the appointment of a Board Member.

## 4. **CHIEF EXECUTIVE OFFICER**

### 4.1. **Appointment**

- a) EHA shall appoint a Chief Executive Officer to manage the business of EHA on a fixed term performance based employment contract, which does not exceed five years in duration.
- b) At the expiry of a Chief Executive Officer's contract, the Board may reappoint the same person as Chief Executive Officer on a new contract of no greater than five years duration.

### 4.2. **Responsibilities**

- a) The Chief Executive Officer is responsible to EHA for the execution of decisions taken by EHA and for the efficient and effective management of the affairs of EHA.
- b) The Chief Executive Officer shall cause records to be kept of all activities and financial affairs of EHA in accordance with the charter, in addition to other duties provided for by the charter and those specified in the terms and conditions of appointment.

### 4.3. **Functions of the Chief Executive Officer**

The functions of the Chief Executive Officer include to:

- a) ensure that the policies, procedures, codes of conduct and any lawful decisions of EHA are implemented and promulgated in a timely and efficient manner;
- b) undertake responsibility for the day to day operations and affairs of EHA;

- c) provide advice, assistance and reports to EHA through the Board in the exercise and performance of its powers and functions under the charter and the Act;
- d) initiate and co-ordinate proposals for consideration by EHA for developing objectives, policies and programs for the Constituent Council areas;
- e) provide information to EHA to assist EHA to assess performance against EHA plans;
- f) ensure that timely and accurate information about EHA policies and programs is regularly provided to the communities of the Constituent Councils;
- g) ensure that appropriate and prompt responses are given to specific requests for information made to EHA and, where appropriate, the Constituent Councils;
- h) ensure that the assets and resources of EHA are properly managed and maintained;
- i) maintain records that EHA and the Constituent Councils are required to maintain under the charter, the Act or another Act in respect of EHA;
- j) ensure sound principles of human resource management, health and safety to the employment of staff by EHA, including the principles listed in section 107(2) of the Act;
- k) ensure compliance with the obligations under *Work Health and Safety Act 2012* (SA) of both EHA and the Chief Executive Officer (as an 'officer' of EHA within the meaning of the WHS Act); and
- l) exercise, perform or discharge other powers, functions or duties conferred on the Chief Executive Officer by the charter, and to perform other functions lawfully directed by EHA;
- m) such other functions as may be specified in the terms and conditions of appointment of the Chief Executive Officer.

#### 4.4. **Acting Chief Executive Officer**

- a) Where an absence of the Chief Executive Officer is foreseen, the Chief Executive Officer may appoint a suitable person to act as Chief Executive Officer.
- b) If the Chief Executive Officer does not make or is incapable of making an appointment under clause a), a suitable person will be appointed by EHA.

## 5. STAFF OF EHA

- a) EHA may employ any staff required for the fulfilment of its functions.
- b) The Chief Executive Officer is responsible for appointing, managing, suspending and dismissing the other employees of EHA (on behalf of EHA).
- c) The Chief Executive Officer must ensure that an appointment under this clause is consistent with strategic policies and budgets approved by EHA.
- d) The Chief Executive Officer must, in acting under this clause comply with any relevant Act, award or industrial agreement.
- e) Suspension of an employee by the Chief Executive Officer does not affect a right to remuneration in respect of the period of suspension.

## 6. REGIONAL PUBLIC HEALTH PLAN

### 6.1. Implementation of a Regional Public Health Plan

EHA is responsible for undertaking any strategy and for attaining any priority or goal which the Regional Public Health Plan specifies as EHA's responsibility.

### 6.2. Review

EHA will, in conjunction with the Constituent Councils, review the Regional Public Health Plan every five years or at shorter time intervals as directed by the Constituent Councils.

### 6.3. Reporting

- a) EHA will on a biennial basis, on behalf of the Constituent Councils, coordinate the preparation of a draft report that contains a comprehensive assessment of the extent to which, during the reporting period, EHA and the Constituent Councils have succeeded in implementing the Regional Public Health Plan.
- b) EHA will comply with guidelines issued by the Chief Public Health Officer in respect of the preparation of reports on regional public health plans.
- c) EHA will submit the draft report to the Chief Public Health Officer on behalf of the constituent councils as required.

## 7. FUNDING AND FINANCIAL MANAGEMENT

### 7.1. Financial management

- a) EHA shall keep proper books of account. Books of account must be available for inspection by any Board Member or authorised representative of any Constituent Council at any reasonable time on request.
- b) EHA must meet the obligations set out in the *Local Government (Financial Management) Regulations 2011* (SA).
- c) The Chief Executive Officer must act prudently in the handling of all financial transactions for EHA and must provide financial reports to the Board at its meetings and if requested, the Constituent Councils.

### 7.2. Bank account

- a) EHA must establish and maintain a bank account with such banking facilities and at a bank to be determined by the Board.
- b) All cheques must be signed by two persons authorised by resolution of the Board.
- c) Any payments made by electronic funds transfer must be made in accordance with procedures approved by the external auditor.

### 7.3. Budget

- a) EHA must prepare a proposed budget for each financial year in accordance with clause 25, Schedule 2 to the Act.
- b) The proposed budget must be referred to the Board at its April meeting and to the Chief Executive Officers of the Constituent Councils by 30 April each year.
- c) A Constituent Council may comment in writing to EHA on the proposed budget by 31 May each year.
- d) EHA must, after 31 May but before the end of June in each financial year, finalise and adopt an annual budget for the ensuing financial year in accordance with clause 25, Schedule 2 to the Act.

### 7.4. Funding contributions

- a) Constituent Councils shall be liable to contribute monies to EHA each financial year for its proper operation.
- b) The contribution to be paid by a Constituent Council for any financial year shall be determined by calculating the Constituent Council's proportion of EHA's overall activities in accordance with the Funding Contribution Calculation Formula (see Schedule 1).

- c) Constituent Council contributions shall be paid in two equal instalments due respectively on 1 July and 1 January each year.
- d) The method of determining contributions can be changed with the written approval of not less than two thirds of the Constituent Councils. Where the method for calculating contributions is changed, the revised methodology will apply from the date determined by not less than two thirds of the Constituent Councils.
- e) If a council becomes a new Constituent Council after the first day of July in any financial year, the contribution payable by that council for that year will be calculated on the basis of the number of whole months (or part thereof) remaining in that year.

#### 7.5. **Financial reporting**

- a) The Board shall present a balance sheet and the audited financial statements for the immediately previous financial year to the Constituent Councils by 31 August each year.
- b) The financial year for EHA is 1 July of a year to 30 June in the subsequent year.

#### 7.6. **Audit**

- a) The Board shall appoint an external auditor in accordance with the *Local Government (Financial Management) Regulations 2011 (SA)*.
- b) The audit of financial statements of EHA, together with the accompanying report from the external auditor, shall be submitted to the Chief Executive Officer and the Board.
- c) The books of account and financial statements shall be audited at least once per year.
- d) EHA will maintain an audit committee as required by, and to fulfil the functions set out in, clause 30, Schedule 2 to the Act.

#### 7.7. **Liability**

The liabilities incurred and assumed by EHA are guaranteed by all Constituent Councils in the proportions specified in the Funding Contribution Calculation Formula.

#### 7.8. **Insolvency**

In the event of EHA becoming insolvent, the Constituent Councils will be responsible for all liabilities of EHA in proportion to the percentage contribution calculated for each Constituent Council for the financial year prior to the year of the insolvency.

## 7.9. Insurance and superannuation requirements

- a) EHA shall register with the LGA Mutual Liability Scheme and comply with the rules of that scheme.
- b) EHA shall register with the LGA Asset Mutual Fund or otherwise advise the Local Government Risk Services of its insurance requirements relating to local government special risks in respect of buildings, structures, vehicles and equipment under the management, care and control of EHA.
- c) As an employer, EHA shall register with Statewide Super and the LGA Workers Compensation Scheme and comply with the rules of those schemes.

## 8. BUSINESS PLAN

### 8.1. Contents of the Business Plan

- a) EHA must each year develop in accordance with this clause a business plan which supports and informs its annual budget.
- b) In addition to the requirements for the Business Plan set out in clause 24(6) of Schedule 2 to the Act, the Business Plan will include:
  - (a) a description of how EHA's functions relate to the delivery of the Regional Public Health Plan and the Business Plan;
  - (b) financial estimates of revenue and expenditure necessary for the delivery of the Regional Public Health Plan;
  - (c) performance targets which EHA is to pursue in respect of the Regional Public Health Plan.
- c) A draft of the Business Plan will be provided to the Constituent Councils for the endorsement of the majority of those councils.
- d) The Board must provide a copy of the adopted annual Business Plan and budget to the Chief Executive Officers of each Constituent Council within five business days of its adoption.

### 8.2. Review and assessment against the Business Plan

- a) The Board must:
  - (a) compare the achievement of the Business Plan against performance targets for EHA at least once every financial year;
  - (b) in consultation with the Constituent Councils review the contents of the Business Plan on an annual basis; and
  - (c) consult with the Constituent Councils prior to amending the Business Plan.

- b) EHA must submit to the Constituent Councils, by 30 September each year in respect of the immediately preceding financial year, an annual report on the work and operations of EHA detailing achievement of the aims and objectives of its Business Plan and incorporating any other information or report as required by the Constituent Councils.

## **9. MEMBERSHIP**

### **9.1. New Members**

The charter may be amended by the unanimous agreement of the Constituent Councils and the approval of the Minister to provide for the admission of a new Constituent Council or Councils, with or without conditions of membership.

### **9.2. Withdrawal of a member**

- a) Subject to any legislative requirements, including but not limited to ministerial approval, a Constituent Council may resign from EHA at any time by giving a minimum 24 months notice to take effect from 30 June in the financial year after which the notice period has expired, unless otherwise agreed by unanimous resolution of the other Constituent Councils.
- b) Valid notice for the purposes of clause a) is notice in writing given to the Chief Executive Officer and each of the Constituent Councils.
- c) The withdrawal of any Constituent Council does not extinguish the liability of that Constituent Council to contribute to any loss or liability incurred by EHA at any time before or after such withdrawal in respect of any act or omission by EHA prior to such withdrawal.
- d) Payment of monies outstanding under the charter, by or to the withdrawing Constituent Council must be fully paid by 30 June of the financial year following 30 June of the year in which the withdrawal occurs unless there is a unanimous agreement as to alternative payment arrangements by the Constituent Councils.
- e) The withdrawing Constituent Council is to reimburse EHA for any operating costs incurred as a direct result of the withdrawal.
- f) The withdrawing Constituent Council is not automatically entitled to any retained equity upon exit, and any financial distribution shall be unanimously agreed by the remaining Constituent Councils.

## **10. DISPUTE RESOLUTION**

- a) The procedure in this clause must be applied to any dispute that arises between EHA and a Constituent Council concerning the affairs of EHA,

or between the Constituent Councils concerning the affairs of EHA, including a dispute as to the meaning or effect of the charter and whether the dispute concerns a claim in common law, equity or under statute.

- b) EHA and a Constituent Council must continue to observe the charter and perform its respective functions despite a dispute.
- c) This clause does not prejudice the right of a party:
  - (a) to require the continuing observance and performance of the charter by all parties: or
  - (b) to institute proceedings to enforce payment due under the charter or to seek injunctive relief to prevent immediate and irreparable harm.
- d) Subject to clause c), pending completion of the procedure set out in clauses e) to i), a dispute must not be the subject of legal proceedings between any of the parties in dispute. If legal proceedings are initiated or continued in breach of this clause, a party to the dispute is entitled to apply for and be granted an order of the court adjourning those proceedings pending completion of the procedure set out in this clause 10.
- e) **Step 1: Notice of dispute:** A party to the dispute must promptly notify each other party to the dispute of:
  - (a) the nature of the dispute, giving reasonable details;
  - (b) what action (if any) the party giving notice seeks to resolve the dispute.

A failure to give notice under this clause e) does not entitle any other party to damages.
- f) **Step 2: Request for a meeting of the parties:** A party providing notice of a dispute under clause e) may at the same or a later time notify each other party to the dispute that the notifying party requires a meeting within 14 business days.
- g) **Step 3: Meeting of senior managers:** Where a meeting is requested under clause f), a senior manager of each party must attend a meeting with the Board in good faith to attempt to resolve the dispute.
- h) **Step 4: Meeting of chief executive officers:** Where a meeting of senior managers held under clause g) fails to resolve the dispute, the chief executive officers of EHA and each of the Constituent Councils must attend a meeting in good faith to attempt to resolve the dispute.



- i) **Step 5: Mediation:** If the meeting held under clause h) fails to resolve the dispute, then the dispute may be referred to mediation by any party to the dispute.
- j) Where a dispute is referred to mediation under clause i):
  - (a) the mediator must be a person agreed by the parties in dispute or, if they cannot agree within 14 days, a mediator nominated by the President of the South Australian Bar Association (or equivalent office of any successor organisation);
  - (b) the role of the mediator is to assist in negotiating a resolution of a dispute;
  - (c) a mediator may not make a decision binding on a party unless the parties agree to be so bound either at the time the mediator is appointed or subsequently;
  - (d) the mediation will occur at EHA's principal office or any other convenient location agreed by both parties;
  - (e) a party is not required to spend more than the equivalent of one business day in mediation of a dispute;
  - (f) each party to a dispute will cooperate in arranging and expediting the mediation, including by providing information in the possession or control of the party reasonably sought by the mediator in relation to the dispute;
  - (g) each party will send a senior manager authorised to resolve the dispute to the mediation;
  - (h) the mediator may exclude lawyers acting for the parties in dispute;
  - (i) the mediator may retain persons to provide expert assistance to the mediator;
  - (j) a party in dispute may withdraw from mediation if in the reasonable opinion of that party, the mediator is not acting in confidence or with good faith, or is acting for a purpose other than resolving the dispute;
  - (k) unless otherwise agreed in writing:
    - (i) everything that occurs before the mediator is in confidence and in closed session;
    - (ii) discussions (including admissions and concessions) are without prejudice and may not be called into evidence in any subsequent legal proceedings by a party;

- (iii) documents brought into existence specifically for the purpose of the mediation may not be admitted in evidence in any subsequent legal proceedings by a party; and
- (iv) the parties in dispute must report back to the mediator within 14 days on actions taken based on the outcomes of the mediation; and
- (l) each party to the dispute must bear its own costs in respect of the mediation, plus an equal share of the costs and expenses of the mediator.

## **11. WINDING UP**

- a) EHA may be wound up by the Minister acting upon a unanimous resolution of the Constituent Councils or by the Minister in accordance with clause 33(1)(b), Schedule 2 of the Act.
- b) In the event of EHA being wound up, any surplus assets after payment of all expenses shall be returned to the Constituent Councils in the proportions specified in the Funding Contribution Calculation Formula prior to the passing of the resolution to wind up.
- c) If there are insufficient funds to pay all expenses due by EHA on winding up, a levy shall be imposed on all Constituent Councils in the proportion determined under the Funding Contribution Calculation Formula prior to the passing of the resolution to wind up.

## **12. MISCELLANEOUS**

### **12.1. Action by the Constituent Councils**

The obligations of EHA under the charter do not derogate from the power of the Constituent Councils to jointly act in any manner prudent to the sound management and operation of EHA, provided that the Constituent Councils have first agreed by resolution of each Constituent Council as to the action to be taken.

### **12.2. Direction by the Constituent Councils**

Any direction given to EHA by the Constituent Councils must be jointly given by the Constituent Councils to the Board of EHA by a notice or notices in writing.

### **12.3. Alteration and review of charter**

- a) The charter will be reviewed by the Constituent Councils acting jointly at least once in every four years.

- b) The charter can only be amended by unanimous resolution of the Constituent Councils.
- c) Notice of a proposed alteration to the charter must be given by the Chief Executive Officer to all Constituent Councils at least four weeks prior to the Council meeting at which the alteration is proposed.
- d) The Chief Executive Officer must ensure that a copy of the charter, as amended, is published on a website (or websites) determined by the Chief Executive Officers of the Constituent Councils, a notice of the fact of the amendment and a website address at which the charter is available for inspection is published in the Gazette and a copy of the charter, as amended, is provided to the Minister.

#### 12.4. **Access to information**

A Constituent Council and a Board Member each has a right to inspect and take copies of the books and records of EHA for any proper purpose.

#### 12.5. **Circumstances not provided for**

- a) If any circumstances arise about which the charter is silent or which are, incapable of taking effect or being implemented the Board or the Chief Executive Officer may decide the action to be taken to ensure achievement of the objects of EHA and its effective administration.
- b) Where the Chief Executive Officer acts in accordance with clause a) he or she shall report that decision at the next Board meeting.

#### 12.6. **Civil liability Protection for Subsidiary employees**

- a) No civil liability attaches to an employee of EHA for an honest act or omission in the exercise performance or discharge or purported exercise performance or discharge of powers functions and duties of the employee under the Local Government Act 1999 or any other Act.
- b) EHA must indemnify its employees against any civil liability incurred by the employee of for an honest act or omission in the exercise, performance or discharge, or purported exercise, performance or discharge, of powers, functions or duties under the Local Government Act 1999 or any other Act.

## 12.7 Register of Salaries

- a) The chief executive officer of EHA will ensure that a record (**the Register of Salaries**) is kept in which is entered—
  - (a) the title of each position held by an employee of EHA; and
  - (b) in relation to those positions held by employees who are paid according to salary scales set out in an award or industrial agreement—
    - (a) the classifications of the employees who hold those positions; and
    - (b) the salary scales applicable to each classification (indicating in relation to each scale the number of employees who are paid according to that scale); and
    - (c) details of other allowances or benefits paid or payable to, or provided for the benefit of, any of those employees as part of a salary package; and
  - (c) in relation to each position held by an employee who is not paid according to a salary scale set out in an award or industrial agreement referred to above—
    - (a) the salary payable to the employee who holds that position; and
    - (b) details of other allowances and benefits paid or payable to, or provided for the benefit of, the employee as part of a remuneration package.
- b) The Chief Executive Officer of EHA must ensure that a record is made in the Register of Salaries within 28 days after—
  - (a) a change in the salary, wage or remuneration, or an allowance or benefit, payable to, or provided for the benefit of, an employee; or
  - (b) the payment or provision of an allowance or benefit not previously recorded in the Register, (insofar as may be necessary or appropriate in the circumstances of the particular case).

- c) The Chief Executive Officer of EHA is not required to include in a Register of Salaries details of any reimbursement of expenses incurred by an employee in performing official duties unless that reimbursement occurs by way of the periodic payment of a lump sum that is not calculated so as to provide exact reimbursement of expenses incurred by an employee in performing official duties.
- d) The Chief Executive Officer of EHA must provide the Register of Salaries to the Chief Executive Officers of the Constituent Councils within 60 days of 30 June in each year.

## **12.8 Register of Gifts**

The clause below has been developed requiring EHA to publish on its website a Register of Gifts and benefits.

- (a) The provisions regarding gift and benefits applying to employees of a council apply to employees of EHA as if EHA were a council and the employees of EHA were employees of a council.
- (b) The Chief Executive Officer of EHA must publish the register of gifts and benefits on a website determined by the Chief Executive Officer of EHA.

### 13. INTERPRETATION

#### 13.1. Glossary

Term	Definition
<b>Act</b>	<i>Local Government Act 1999 (SA)</i>
<b>Board</b>	board of management of EHA
<b>Board Member</b>	a member of EHA board appointed for the purposes of clause 2.2 of the charter.
<b>Business Plan</b>	a business plan compiled in accordance with part 8 of the charter
<b>Chief Executive Officer</b>	The Chief Executive Officer of EHA
<b>Chief Public Health Officer</b>	the officer of that name appointed under the SA Public Health Act
<b>Constituent Council</b>	a council listed in clause 1.2 of the charter or admitted under clause 9.1.
<b>EHA</b>	Eastern Health Authority
<b>Funding Contribution Calculation Formula</b>	the formula set out in Schedule 1 to the charter.
<b>LGA</b>	Local Government Association of SA
<b>LGA Asset Mutual Fund</b>	means the fund of that name provided by Local Government Risk Services
<b>LGA Mutual Liability Scheme</b>	means the scheme of that name conducted by the LGA.
<b>LGA Workers Compensation Scheme</b>	a business unit of the Local Government Association of South Australia.
<b>Minister</b>	South Australian Minister for Health and Aging
<b>Periodic Election</b>	has the meaning given in the <i>Local Government (Elections) Act 1999 (SA)</i> .

<b>Public Health Authority Partner</b>	is an entity prescribed or declared to be a public health authority partner pursuant to the SA Public Health Act
<b>Regional Public Health Plan</b>	the plan prepared under part 6 of the charter for the areas of the Constituent Councils.
<b>SA Public Health Act</b>	<i>South Australian Public Health Act 2011 (SA)</i>
<b>State Public Health Plan</b>	means the plan of that name under the SA Public Health Act
<b>Statewide Super</b>	Statewide Superannuation Pty Ltd ABN 62 008 099 223
<b>Supported Residential Facility</b>	has the meaning given in the <i>Supported Residential Facilities Act 1992 (SA)</i> .

### 13.2. Interpreting the charter

- a) The charter will come into effect on the date it is published in the *South Australian Government Gazette*.
- b) The charter supersedes previous charters of the Eastern Health Authority.
- c) The charter must be read in conjunction with Schedule 2 to the Act.
- d) EHA shall conduct its affairs in accordance with Schedule 2 to the Act except as modified by the charter as permitted by Schedule 2 to the Act.
- e) Despite any other provision in the charter:
  - (a) if the Act prohibits a thing being done, the thing may not be done;
  - (b) if the Act requires a thing to be done, that thing must be done; and
  - (c) if a provision of the charter is or becomes inconsistent with the Act, that provision must be read down or failing that severed from the charter to the extent of the inconsistency.

### **Schedule 1 – Funding Contribution Calculation Formula**

The funding contribution required from each Constituent Council is based on an estimated proportion of EHA's overall activities occurring within its respective area.

The estimated proportion is determined using the Funding Contribution Calculation Formula which is detailed on the following page.

In the formula, activities conducted by EHA on behalf of Constituent Councils have been weighted according to their estimated proportion of overall activities (see table below).

It should be noted that the weighted proportion allocated to administration is divided evenly between the Constituent Councils.

A calculation of each Constituent Councils proportion of resources used for a range of different activities is made. This occurs annually during the budget development process and is based on the best available data from the preceding year.

The formula determines the overall proportion of estimated use for each council by applying the weighting to each activity.

<b>Activity</b>	<b>Weighted % of Activities</b>
Administration – (5% Fixed and 7.5% Variable)	12.5%
Food Safety Activity	35.0%
Environmental Health Complaints	7.0%
Supported Residential Facilities	6.5%
Cooling Towers	6.5%
Skin Penetration	0.5%
Swimming Pools	2%
Number of Year 8 & 9 Enrolments	15.0%
Number of clients attending clinics	15.0%
<b>Total</b>	<b>100%</b>



Activity Description	Code	Activity weighting	Constituent Council -1	Constituent Council - 2	Constituent Council - 3	Constituent Council - 4	Constituent Council - 5	Total
Administration – Fixed Allocation	A1	5%	5%/ CC	5%/ CC	5%/ CC	5%/ CC	5%/ CC	5%
Administration – Variable Allocation	A2	7.5%	(Sum B-I / 87.5%) x 7.5%	(Sum B-I / 87.5%) x 7.5%	(Sum B-I / 87.5%) x 7.5%	(Sum B-I / 87.5%) x 7.5%	(Sum B-I / 87.5%) x 7.5%	7.5%
Food Safety Activity.	B	35%	(N/B) x AW	(N/B) x AW	(N/B) x AW	(N/B) x AW	(N/B) x AW	35%
Environmental Health Complaints	C	7%	(N/C) x AW	(N/C) x AW	(N/C) x AW	(N/C) x AW	(N/C) x AW	7%
Supported Residential Facilities.	D	6.5%	(N/D) x AW	(N/D) x AW	(N/D) x AW	(N/D) x AW	(N/D) x AW	6.5%
High Risk Manufactured Water Systems	E	6.5%	(N/E) x AW	(N/E) x AW	(N/E) x AW	(N/E) x AW	(N/E) x AW	6.5%
Skin Penetration	F	0.5%	(N/F) x AW	(N/F) x AW	(N/F) x AW	(N/F) x AW	(N/F) x AW	0.5%
Public Access Swimming Pools.	G	2%	(N/G) x AW	(N/G) x AW	(N/G) x AW	(N/G) x AW	(N/G) x AW	2%
School enrolments vaccinated	H	15.0%	(N/H) x AW	(N/H) x AW	(N/H) x AW	(N/H) x AW	(N/H) x AW	15.0%
Clients attending public clinics	I	15.0%	(N/I) x AW	(N/I) x AW	(N/I) x AW	(N/I) x AW	(N/I) x AW	15.0%
Total Proportion of contribution			Sum A-I	Sum A-I	Sum A-I	Sum A-I	Sum A-I	100%

N = Number in Constituent Council area.  
 B through to I = Total number in all Constituent Councils.  
 AW = Activity weighting.  
 CC = Number of Constituent Councils (example provided uses five (5) Constituent Councils)

## **7.6 ANNUAL BUSINESS PLAN 2023/2024 PERFORMANCE EVALUATION**

Author: Michael Livori  
Ref: AF24/1

### **Summary**

This report outlines Eastern Health Authority's (EHA's) performance for 2023/2024 against the performance measures contained within the Annual Business Plan.

### **Report**

The Annual Business Plan 2023/2024 was adopted by the Board of Management at its meeting held on 28 June 2023.

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 2023/2024 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 2023/2024 Performance Evaluation report is received.

# Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

## 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><b><u>Public Health Regulatory Inspections</u></b></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><b><i>Public Swimming Pools</i></b> – a total of 26 sites were inspected at least twice during the year. 65 routine swimming pool and 4 follow-up inspections were conducted. Five complaints were investigated. No compliance notices were issued or pools formally closed during the year.</p> <p><b><i>High Risk Manufacture Water Systems</i></b> - 18 cooling towers systems across 12 sites and 8 warm water systems across 4 sites were inspected. A total of 26 inspections were undertaken. One follow-up inspection was required at a warm water system.</p> <p>Positive <i>Legionella</i> detections:</p> <ul style="list-style-type: none"> <li>- Two positive <i>Legionella</i> detections were identified during routine sampling completed at two warm water sites.</li> <li>- Four positive <i>Legionella</i> detections were internally identified by one site and notified to EHA.</li> </ul> <p>Four notifiable <i>Legionella</i> disease notifications required investigation. All required a desktop investigation and three required onsite sampling. Sample results for two investigations returned a positive for <i>Legionella</i>. One site required further action and decontamination. All investigations were not linked to the notifiable cases.</p> <p><b><i>High risk Personal Care and Body Art (Tattooist)</i></b> – Routine assessments of 10 tattoo studios were undertaken. No follow-ups were required.</p> <p><b><i>Wastewater Systems</i></b> –</p> <ul style="list-style-type: none"> <li>- 1 onsite wastewater system application received.</li> <li>- 1 application approved (installation 2024-25).</li> <li>- 1 onsite inspection undertaken to determine the approval of wastewater works.</li> <li>- 1 installation inspection (approval 2022-23).</li> </ul>	

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

- 0 applications pending decision at the end of the reporting period.
- 160 service reports received. 3 minor actions requiring follow-up by EHA at the next routine service.
- 1 service report required further action.

### **Public Health Complaint Investigations**

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

### **Public Health Complaints –**

184 public health complaints received with 236 onsite inspections performed.

1.28 inspections undertaken per complaint.

35 sanitation complaints received.

71 sanitation complaint inspections conducted.

109 vector complaints received.

118 vector complaint inspections conducted.

One Compliance Notice (Severe Domestic Squalor)

One Preliminary Notice of Intention – General Duty

Two Compliance Notices – Clandestine Drug Lab at one site

One General Duty Notice – Clandestine Drug Lab

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

### **Swimming Pools Inspections**

Four follow-up inspections were required compared to eight the previous year. No Compliance Notices under the SA Public Health Act 2011 were issued for Public Swimming Pool Inspections.

### **HRMWS Inspections**

No legal action was required compared to one expiation notice for two offences issued at one warm water facility the previous year.

Communication was developed and electronically sent out to all swimming pool facilities. The communication focused on Cryptosporidium, faecal release incidents plans and the guidelines for the maintenance of pools and spas, with electronic links to these factsheets. Hard copy resources are also available upon request.

# Annual Business Plan Review - Progress Against KPIs

## 1 July 2023 – 30 June 2024

Signage was provided to all pool facilities to hang in the change rooms or around their pool. The signage provided key public health messages when feeling unwell and using the pool.

No key public health information links were required to be actively promoted through our constituent councils.

### ***Making safe and informed decisions about personal care and body art services***

EHA sent a letter to all high schools offering an opportunity for experienced Environmental Health Officers to provide information sessions to educate students so that they can make safe and informed decisions when considering or receiving personal care and body art services.

The goal of the session is to equip students with the knowledge to understand and identify poor infection control practices so that they can protect themselves from contracting infections or blood-borne diseases and the law (legal age) in receiving and providing proof of age associated with these services.

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>
Result	
<p>Four unannounced routine licensing audits and two inspections and five follow-up inspections were conducted across pension only and dual licence facilities. Documentation audits were also conducted at three facilities.</p> <p>Two Manager approvals at two separate facilities were received and approved.</p> <p>Two Acting Manager approvals at two separate facilities were received. One was approved and the second was withdrawn from the facility.</p> <p>Appeal in relation to licensing decision referred to the South Australian Civil and Administrative Tribunal for consideration and determination (ongoing).</p>	

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

<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>Result</p>	
<p>Three EAZEMC meetings attended by the Team Leader – Environmental Health.</p> <p>LGA- FSG - Extreme Weather Webinar – Oct 2023 – invited by City of Burnside to attend under their registration – attended by the Team Leader Environmental Health.</p> <p>City of Campbelltown - Cool Spaces for Summer, Action Plan and Trial Webinar - attended by the Team Leader Environmental Health.</p>	

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

### 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> <p>Annual Cold Chain audit and pharmaceutical refrigerator maintenance</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>Immunisation Nurses attended an education update relating to the National Immunisation Program, more specifically the Shingrix Vaccine. All permanent and Casual Registered Nurses attended the SA Vaccinology Conference in November 2023 providing them with current information in relation vaccine preventable diseases and Immunisation updates. Staff attended a 2024 Influenza Update in March delivered by the Public Health Network (PHN).</p> <p>Registered Nurses hosted an annual CPR/Education Day on Friday 9 February, an interactive informative session updating all casual Registered Nurse on the School Immunisation Program for 2024, current recommendations from SA Health, Anaphylaxis Scenarios as well as clinical education on administration of vaccines. An information session regarding Eastern Health Authority's Annual Influenza Program was also provided to casual nurses and Standard Operating Procedures discussed. Not only do the education sessions contribute to Immunisation Nurses knowledge, but the hours also go towards valuable CPD points for our nurses to enable them to align with standards and expectations from AHPRA. (RH)</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>	

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

<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>
<h3>Results</h3>	
<p>4,274 clients attended EHA clinics from July 2023 to June 2024 where they received 8,122 vaccines – an decrease of 275 clients from the previous year.</p> <p>199 vaccination clinics were made available to the public, which included 7 influenza clinics.</p> <p>Clinic locations and days/times reviewed to accommodate public demand – Saturday public clinics and council flu clinics continue to be well received. Walk-in and appointment clinics offered according to demand/preferences.</p> <p>After a review of the Prospect AM clinic during the year 2023, a decision was made to change the clinic time for 2024, making the clinic a PM appointment clinic. This decision was based on the after-hours appointment clinics EHA offers, and the feedback from clients who have commented on requiring and/or clients that prefer an after-hours appointment to support people/partners attending. A three question SMS survey was developed to send to clients who attend the new Prospect time to acquire any additional feedback.</p> <p>Additional evaluations were made in relation to our St Peters Evening Clinic held on a Tuesday. We are trialing a Monday evening appointment clinic every 2<sup>nd</sup> month and then a Tuesday evening walk-in every alternate month. Tuesday remains a walk-in clinic as this has suited our clients previously. The inclusion of the Monday clinic is to offer another day of the week as well as an evening appointment for clients who like the appointment system.</p> <p>3,000 copies of the 2024 clinic timetables were printed and distributed in December 2023, in a bulk mailout to local libraries, council offices, preschools, and community programs within each Constituent Council area. This mailout comprised of over 100 local businesses, schools, preschools, libraries, and council facilities.</p> <p>Social media tiles were created and circulated to each Constituent Council to promote EHA's 2024 immunisation clinics. Included was a direct link to EHA's online booking system on EHA's website.</p> <p>The inclusion of a QR code on promotional posters and the clinic timetable was a focus when promoting the clinics and EHA services. The QR Code service EHA used included a monthly report of</p>	



## Annual Business Plan Review - Progress Against KPIs

**1 July 2023 – 30 June 2024**

how many times the QR code was scanned. For the period of Dec 2023 – June 2024 a total of 84 scans were made.

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 are likely to see multiple students attend.

Immunisation promotional packs promoting EHAs immunisation services were put together and distributed to local Private Hospitals and Maternity Units – Burnside War Memorial, North Eastern Community and Calvary North Adelaide, to be given out to families with new babies as part of the post-natal clinic and discharge from hospital packs. Private obstetricians were also contacted during this time and if accepting, promotional packs were also distributed to their rooms to be handed out.

### Strategic Objectives

### KPIs

2.3 Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.

Renewal rate for EHA Workplace Immunisation Program is not less than 70%

Satisfy all requirements of the SA Health Service Agreement contract.

### Results

The 2024 Workplace Influenza Program was delivered across 88 workplace visits, a minor decrease of 4 visits when compared to 92 in 2023. Of the 88 visits, 75 workplaces (80%) were returning clients from the previous year. EHA acquired and visited 13 new workplaces in 2024. A total of 3,561 vaccines were administered at these visits compared to 3,151 in 2023.

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 was then relayed to clients in clinics to ensure up to date material is discussed.

During the reporting period, EHA completed 146 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).

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

<p>2.4 Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.</p>	<p>No reduction in the level of State Government funding provided to EHA to deliver immunisation services.</p>
<h3>Results</h3>	
<p>CEO is a member of LGA/SA Health Immunisation Strategic Working Group where advocacy for appropriate funding continues. The working group received a commitment from SA Health that the funding for the 2024 School Immunisation Program (SIP) would increase in excess of CPI.</p>	

# Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

## 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><b>Number of food Businesses by risk classification as of 30 June 2024:</b>            Priority 1 – 260            Priority 2 – 182            Priority 3 – 273            Priority 4 – 623 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><b>Routine Food Inspections</b>            A total of 925 routine inspections were conducted. An 8% increase in routine inspections compared to the previous year.            91% (815) of higher risk (P1 and P2) food businesses were inspected.</p> <p><b>Food Complaints</b>            All food complaints were investigated in accordance with the EHA service standards and SA Health instructions.</p> <p>54 food complaints received and actioned, 17 less compared to the previous year.            Following the investigation of the complaints 17% of the complaints were found to be justified.</p> <p>The main complaints received related to alleged food poisoning, poor personal hygiene and refuse storage.</p> <p><b>Legal Action</b>            The following legal action has been issued under the Food Act 2001:</p> <ul style="list-style-type: none"> <li>- 8 Warning Letter</li> <li>- 31 Improvement Notices</li> <li>- 1 Prohibition Order</li> <li>- 5 Expiation Notices</li> </ul>	

# Annual Business Plan Review - Progress Against KPIs

## 1 July 2023 – 30 June 2024

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.

Reduce the number of routine food premise inspections requiring a follow up inspection to address non-compliance.

The average rating given under the SA Health Food Star Rating Scheme in increasing annually

All new food businesses receive an EHA Welcome Pack following notification.

## Results

### ***Follow-up Inspections***

313 food businesses required a follow-up inspection. A decrease of 49 follow-up inspections when compared to the previous year.

### ***Non-compliances***

The total number of non-compliances observed 4,839. A decrease of 619 non-compliances observed the previous year.

An average rate of five non-compliances observed per inspection. A reduction of one compliance per inspection compared to the previous year.

### ***Food Star Rating***

Over a three year period the number and percentage of food businesses receiving a star rating continues to increase with a steady decrease of food businesses receiving a no star rating.

### **Three year comparison of the number of businesses receiving a food star rating**

Star Rating	2021-22	2022-23	2023-24
no star	202	229	194
3 star	75	92	103
4 star	84	116	136
5 star	104	167	220

### **Three year comparison of the percentage of businesses receiving a food star rating**

2023-24 - 70% food businesses received a star rating and 30% received no star rating.

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.

### ***Food Safety Management Tools - Standard 3.2.2a***

In December 2023 the introduction of Food Safety Management Tools 3.2.2a came into effect. These standards apply to food service and catering businesses and specific food retailers. These businesses

## Annual Business Plan Review - Progress Against KPIs

**1 July 2023 – 30 June 2024**

are required to implement either two or three new food safety management tools, depending on the risk posed by their food handling activities. Namely:

- mandatory food handler training,
- requirement to have a 'food safety supervisor', and
- requirement to 'substantiate' key food handling activities

The table below outlines the number of captured businesses inspected that have nominated a Food Safety Supervisor (FSS) and received the required training.

	Total No Food Business Captured	Total No of Food Businesses Inspected since 1/12/23	Complied – FSS nominated	Not Complied – No FSS	% Compliant
Total	859	295	108	187	37

### ***EHA New Food Business Welcome Pack***

Following notification of a new food business within EHA's constituent council an EHA Welcome Pack is sent electronically to the food business.

During 2023-24, a total of 233 new food businesses were lodged. An increase of 24 compared to the previous year.

### Strategic Objectives

### KPIs

3.3 Build community awareness of food safety issues by leading or participating in food safety education projects and partnerships.

Provide food safety training to at least 75 participants annually.

All Constituent Councils are using EHA food safety education materials in their communications.

### Results

#### ***Food Safety Training***

During the 2023-24 financial year, EHA continued to provide training sessions on the fundamentals of food safety. A total of seven training sessions were held with 71 participants attending.

The recently revised session is aimed at educating food handlers on the fundamental principles of food safety with interactive activities to consolidate the participants learnings. The 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.

EHA also provided in house training to a volunteer group within one of our constituent councils. The training was tailored to enable key food safety messages specific to their food handling practices to be effectively communicated.

## Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

### Results

#### ***EHA Food Safety Bi-annual Newsletter***

The biannual food safety newsletter was issued electronically to food businesses in November 2023 April 2024. Both editions were also made available and promoted on EHA's website and on councils social media tiles. 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.

#### ***Food Safety Training Videos***

Three new food safety videos were developed, aimed at continuing to educate food businesses with a focus on cooling, reheating and sanitising. These videos are a new addition to the existing videos - handwashing, safe storage practices and temperature measuring devices - developed by EHA and are currently available on the website.

The videos communicate food safety messages through clear demonstrations and statements/instructions and symbols. This allows for a wide range of users to access this information. The new videos will be made available on EHA website for free public access in the new financial year.

#### ***Food Safety Information Sessions - 'Understanding the fundamentals of food safety' to students***

A letter was sent to all high schools within EHA's Constituent Councils areas promoting – the provision of a free information session - 'Understanding the fundamentals of food safety' to students. The free food safety information session for young individuals aims to increase their knowledge and understanding of key concepts about food hygiene and safety and with interactive elements and bolster their food safety knowledge in preparation of employment within the hospitality area.

# Annual Business Plan Review - Progress Against KPIs

1 July 2023 – 30 June 2024

## 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>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 21 February 2024.</p> <p>Draft budget developed and considered at BOM Budget workshop on 6 March 2024.</p> <p>Draft budget endorsed by BOM 25 March 2024, adopted by Board of Management (BOM) on 26 June 2024, and provided to constituent council on 2 July 2024.</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 31 August 2023.</p> <p>Reviewed Financial Estimates considered by Audit Committee and Board of Management November 2023/February 2024 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> <p>SA Public Health Act 2011 Annual Report 2022/2023 endorsed at 30 August 2023 BOM meeting and provided to Public Health Council by due date.</p>	

## Annual Business Plan Review - Progress Against KPIs

**1 July 2023 – 30 June 2024**

*Food Act 2001* Annual Report 2022/2023 endorsed at 30 August 2023 BOM meeting and sent to SA Health.

2022/2023 Annual Business plan evaluation considered at 30 August 2023 BOM meeting.

The development of a Strategic Plan commenced and is at a draft stage ready for endorsement by Board of Management.

EHA Corporate Risk Summary reviewed by Audit Committee and updated document endorsed on 15 May 2024.

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 2023 and March and June 2024).

2022/2023 Annual Report provided to Constituent Councils on 29 September 2023.

Constituent Council provided with a copy of the draft EHA Annual Business Plan and Budget for 2024/2025 on 20 March 2024.

All Constituent Council subsequently endorsed the EHA Annual Business Plan and Budget for 2024/2025.

### 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 2023 – 30 June 2024

Results	
<p>There were no public health submission requiring Board endorsement.</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.</p> <p>Annual staff training and development budget is not less than 1.75% of total budget.</p> <p>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 1.75% of budget.</p> <p>Staff portfolios and task regularly reviewed during reporting period.</p>	

## **7.7 FOOD ACT ANNUAL REPORT 2023/2024**

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 2023/2024 has been prepared on Eastern Health Authority's (EHA) performance under the Act for 2023/2024 and was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch. A copy of the annual Food Act Questionnaire 2023/2024 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 27 May 2024, SA Health requested that enforcement agencies provide the completed annual Food Act Questionnaire 2023/2024 in accordance with section 93 of the Act.

SA Health provided 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 2023/2024 is provided as attachment 1 of this report and is a statistical review of the work undertaken during 2023/2024. The completed questionnaire was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch on 3 July 2024.

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.

A total of 925 routine inspections were conducted. This was an 8% increase in routine inspections compared to the previous year, with 91% (815) of higher risk (P1 and P2) food businesses inspected. This increase was due to the improved availability of staff and improved compliance and food safety culture, allowing resources and focus to be allocated to scheduled inspections.

As reported to the Board since the introduction of the Food Star Rating Scheme there has been a steady increase in the number of food businesses receiving a star rating indicating an improved level of compliance.

This improved compliance was reflected in the significant decrease in the number of follow-up inspections compared to the previous year. Also proportionate legal action was 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 with the provision of free food safety training on the fundamentals of food safety and biannual food safety newsletters communicated to the food businesses in our Constituent Council area. A total of seven training sessions were held with 71 participants attending.

EHA continued to actively communicate and assist businesses where possible to help prepare for and understand the expectations of the new Food Safety Standards 3.2.2a - Food Safety Management Tools which came into effect in December 2023. Implementation of these new standards have commenced and are being routinely monitored and where required followed up to ensure compliance.

#### **RECOMMENDATION**

That:

The report titled Food Act Annual Report 2023/2024 be received.

## FOOD ACT 2001 - ANNUAL REPORT QUESTIONNAIRE

Information on Local Government Administration of the Food Act for the period 1st July 2023 to 30th June 2024.

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 **30<sup>th</sup> June 2024**.

**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 2024 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					Inspection s	Audits
Luke Smith	EHO	8132 3660	0413 238 894	<a href="mailto:lsmith@eha.sa.gov.au">lsmith@eha.sa.gov.au</a>	Full Time		No		60.00%	
Izabella Hayes	EHO	8132 3631	0481 033 817	<a href="mailto:ihayes@eha.sa.gov.au">ihayes@eha.sa.gov.au</a>	Part Time	0.9	No		60.00%	20.00%
Ryan Roberts	EHO	8132 3630	0413 238 906	<a href="mailto:rroberts@eha.sa.gov.au">rroberts@eha.sa.gov.au</a>	Full Time		No		60.00%	
Thu-Nghy Do	EHO	8132 3640	0413 239 036	<a href="mailto:Tdo@eha.sa.gov.au">Tdo@eha.sa.gov.au</a>	Full Time		No		70.00%	
Antonia Covino	EHO	8132 3624	0413 238 978	<a href="mailto:acovino@eha.sa.gov.au">acovino@eha.sa.gov.au</a>	Full Time		No		70.00%	
Lee Dyson	EHO	8132 3614	0413 238 830	<a href="mailto:ldyson@eha.sa.gov.au">ldyson@eha.sa.gov.au</a>	Full Time		No		20.00%	50.00%
Michael Saunders	EHO	8132 3660	0413 239 015	<a href="mailto:msaunders@eha.sa.gov.au">msaunders@eha.sa.gov.au</a>	Part Time	0.9	No		70.00%	
Meaghan Gibbs	EHO	8132 3617	0412 891 993	<a href="mailto:mgibbs@eha.sa.gov.au">mgibbs@eha.sa.gov.au</a>	Full Time		No		70.00%	
Nadia Conci	Team Leader	8132 3626	0413 238 927	<a href="mailto:nconci@eha.sa.gov.au">nconci@eha.sa.gov.au</a>	Full Time		No		35.00%	
Michael Livori	CEO	8132 3611	0400 102 077	<a href="mailto:mlivori@eha.sa.gov.au">mlivori@eha.sa.gov.au</a>	Full Time		No		10.00%	
					Fulltime Employee	8	No. of officer works for >1 Council	0	TOTAL %	52.50%
					Part Time Employee	2				50.00%

\*\* 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 audited businesses	No. of follow-up inspections conducted of audited businesses
Child Care Centres	45	25	18	3	1
Aged Care Facilities	27	15	8	1	0
Private Hospitals (Do not include Public Hospitals as they are audited by SA Health and reported separately)	4	4	0	4	0
Others- e.g. central production kitchen for vulnerable pops (Do not include Not for Profit Delivered Meals and RDNS. They are audited by SA Health and reported separately)	1	1	0	1	0
<b>TOTAL</b>	<b>77</b>	<b>45</b>	<b>26</b>	<b>9</b>	<b>1</b>

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)	669	583	260	86
P2	302	221	46	30
P3	228	107	6	4
P4	261	0	0	0
<b>Total</b>	<b>1460</b>	<b>911</b>	<b>312</b>	<b>120</b>

### 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 charge \$\$/unit*	Audit Type/Activity				
	Desktop (offsite) audit	Routine (onsite) audit	Follow up audit	Travel costs	Other
	\$100.00 (incl GST)/per hour	\$200.00 (incl GST)/per hour	Onsite - \$200.00 (incl GST)/per hour Desktop - \$100.00 (incl GST)/per hour	\$1005.00 (incl GST)/per hour	Audit Preparation/Adm inistration - \$100.00 (incl GST)/per hour Desktop Audit conducted onsite - \$200.00 (incl GST)/per
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 charge (\$)/unit*	Inspection Type				
	Routine Inspection	Follow up inspection	Complaint inspection	Home activity inspection	Other
	Small (< 20FTE) - P1 and P2 - \$140.00 P3 - 98.00 P4 - no charge In any other case (>20FTE) - P1 and P2 - \$350.00 P3 -	a)When more than one re-inspection is required in relation to a non-conformance which has not been adequately	Nil.	Same as routine inspection fees.	Small Business Inspection Fee (P1&2) - 1 to 10 stalls \$70.00 and Large Business Inspection Fee (P1&2) -

\*Unit - please specify in your response, for example "per inspection" OR "per hour"

## 4. Food Act Enforcement Activities

### 4A Enforcement activities

Please complete the following table indicating the enforcement activities undertaken by your councils during financial year 2023-2024. 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.
- "No. of businesses requiring enforcement action" means the number of businesses that had any one or more of the following: written warnings, improvement notices, prohibition orders, expiations or prosecutions. Only count the business once, even if multiple enforcement actions are undertaken.
- Only enter numerals as values. For Example, do not put in N/A or notes as the formular will not work.

**Table 4A.1**

Table 4A.1

Business sector	Risk classification	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 prosecutions	Percent compliance per inspected businesses
								Body corporate	Natural person	Sub total		
Retailer												
Alcoholic beverages packaged	P4	8	0	0	0	0	0	0	0	0	0	#DIV/0!
Bakery products	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Bakery products Perishable fillings	P2	3	3	0	0	0	0	0	0	0	0	100%
Continental Type Delicatessen food	P2	9	6	1	0	1	0	0	0	0	0	83%
High risk food - perishable	P2	77	52	4	0	2	1	1	0	1	0	92%
Low risk packaged food	P4	240	0	0	0	0	0	0	0	0	0	#DIV/0!
Low risk food unpackaged	P3	6	5	0	0	0	0	0	0	0	0	100%
Medium risk food - perishable	P3	41	20	2	0	2	0	0	0	0	0	90%
Raw meat & poultry	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Seafood (exc processing of bivalve molluscs)	P2	3	3	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P3	8	4	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P4	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Total Retailer		395	93	7	0	5	1	1	0	1	0	92%

Comments: Food Bakery - Non perishable bakery food - P3

Table 4A.2

Table 4-12

Business sector	Risk classification	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 prosecutions	Percent compliance per inspected businesses
								Body corporate	Natural person	Sub total		
Food Service												
Catering offsite activity	P1	13	8	0	0	0	0	0	0	0	0	100%
Catering onsite activity	P1	15	13	0	0	0	0	0	0	0	0	100%
Medium risk foods perishable	P3	34	17	0	0	0	0	0	0	0	0	100%
Restaurants and takeaway RTE Food- Prepared in advance >4 hrs	P1	609	494	28	7	17	0	4	0	4	0	94%
Restaurants and takeaway food RTE food - express order <4hrs	P2	141	99	3	1	2	0	0	0	0	0	97%
Restaurants and takeaway food - RTE no raw preparation	P2	58	48	0	0	0	0	0	0	0	0	100%
Others - indicate in comments	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P3	1	1	0	0	0	0	0	0	0	0	100%
Total Food Service		871	680	31	8	19	0	4	0	4	0	95%
Comments: low risk foods unpackaged - P3												



Table 4A.3

Table 4A.3

Business sector	Risk classification	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 prosecutions	Percent compliance per inspected businesses
								Body corporate	Natural person	Sub total		
Processor/ Manufacturer												
Bakery products												
Perishable fillings processing	P1	21	15	1	0	1	0	0	0	0	0	93%
Baby Food processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Beverage processing	P3	4	3	0	0	0	0	0	0	0	0	100%
Beverage processing small producer	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Canned food processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Canned food processing very small producer & high acid food	P3	2	2	0	0	0	0	0	0	0	0	100%
Chocolate processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Chocolate processing small producer	P3	3	1	0	0	0	0	0	0	0	0	100%
Cereal processing & medium/low risk bakery	P3	92	36	0	0	0	0	0	0	0	0	100%
Confectionary processing	P3	20	7	0	0	0	0	0	0	0	0	100%
Cook-Chill food Short shelf-life processing	P1	2	2	0	0	0	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing;	P1	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Cook-chill food Extended shelf life processing; Aseptic Packaging	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Cook-frozen food processing	P2	1	1	0	0	0	0	0	0	0	0	100%
Dairy processing (not including soft cheese)	P2	3	1	0	0	0	0	0	0	0	0	100%
Dairy processing - Soft cheese processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Egg Processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and Vegetables processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen, Blanch, wash & pack, dehydrating, condiments , small producer	P3	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable juice unpasteurised processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!

Fruit juice pasteurisation processing, shelf stable processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Fruit juice pasteurisation processing, shelf stable processing small producer	P3	2	1	0	0	0	0	0	0	0	0	100%
Infant formula product processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Meat processing, abattoir/boning room	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Meat processing, fermented meat processing, small goods processing	P1	1	1	0	0	0	0	0	0	0	0	100%
Oils and fats processing	P3	1	1	0	0	0	0	0	0	0	0	100%
Peanut butter processing, nut processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Peanut butter processing, Nut processing , small producer	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Poultry processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Prepared not ready to eat food processing	P2	2	0	0	0	0	0	0	0	0	0	#DIV/0!
Prepared ready to eat food processing	P1	6	5	0	0	0	0	0	0	0	0	100%
Salt & other low risk ingredients/additives processor	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Seafood processing	P2	3	2	0	0	0	0	0	0	0	0	100%
Seafood processing RTE and shelf stable	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Seafood processing - mollusc processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Snack chips processing	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Spices and dried herbs processing	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Spices and dried herbs processing small producer	P3	7	3	0	0	0	0	0	0	0	0	100%
Sprout processing	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Sushi processing	P1	1	1	0	0	0	0	0	0	0	0	100%
Vegetables in oil processing	P1	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P1	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Total Processor/Manufacturer		174	82	1	0	1	0	0	0	0	0	99%
Comments:												

Table 4A.4

Table 4A.4

Business sector	Risk classification	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 prosecutions	Percent compliance per inspected businesses
								Body corporate	Natural person	Sub total		
No.												
Bulk flour storage distributor	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Bulk milk collection distributor	P2	0	0	0	0	0	0	0	0	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	13	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	3	0	0	0	0	0	0	0	0	0	#DIV/0!
Perishable ready to eat, packaged, medium risk food distributor	P3	8	4	0	0	0	0	0	0	0	0	100%
Perishable, ready to eat, packaged, high risk food distributor	P2	3	1	0	0	0	0	0	0	0	0	100%
Processed meat distributor	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Seafood distributor	P2	1	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P2	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P3	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Others - indicate in comments	P4	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Total Food Transporter		31	6	0	0	0	0	0	0	0	0	100%
Comments:												

**Table 4B**

Please complete the following table indicating the enforcement activities undertaken by your councils on businesses captured by Std 3.2.1 during financial year 2023-2024.

Reason for enforcement activity	Written warnings	Improvement notices	Prohibition orders	Expiations	Prosecutions
FSP not prepared, implemented, maintained and monitored	0	0	0	0	0
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
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 5. Food related complaints

### 5A Food Complaint Types

Please complete the following table indicating the type of complaints received by your councils during the 2023-2024 financial year.

**Table 5A**

	Total No. of Complaints	Total justified complaints
Allergens	2	0
Foreign matter	8	2
Unsafe/unsuitable food due to microbial contamination	8	4
Chemical contamination	0	0
Alleged food poisoning	23	3
Unclean premises	13	2
Poor personal hygiene or poor food handling practices	20	2
Pests in premises	9	1
Refuse storage	16	1
Labelling	4	2
Other (please state)	1	0
Other complaints: dogs on premises		
<b>TOTALS</b>	<b>104</b>	<b>17</b>
<b>% Complaints Justified</b>	<b>16.34615385</b>	

## 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.

Food safety training course was run for food businesses within EHA 5 councils areas : these interactive sessions were conducted 7 times in the reporting period with 61 individuals from food business attending in total.

Three new food safety education videos were created during the reporting period. These videos aim to educate food businesses on Cooling, reheating and sanitising.

## 7.8 2023/ 2024 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 2023/2024 and is provided for the Board's endorsement.

### Report

The purpose of the 2023/2024 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 5 July 2024 correspondence was received from SA Health requesting that enforcement agencies provide an annual report in accordance with the abovementioned sections of the *SA Public Health Act 2011*.

SA Health provided 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 2023/2024 Financial Year Annual Environmental Health Report is received and endorsed.

## OFFICIAL

**Eastern Health Authority**  
101 Payneham Road St Peters

**2023 / 2024 ANNUAL  
ENVIRONMENTAL HEALTH REPORT**  
**Reporting period: 1 July 2023 to 30 June 2024**  
**THE SOUTH AUSTRALIAN PUBLIC HEALTH ACT 2011**

The aim of this report is to assist the Minister for Health and Wellbeing 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 this 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.*

In addition, the information obtained from reports submitted by councils is utilised to inform the review of regulations and policies and assist in the preparation of regulatory impact statements.

**It is requested that all councils submit their completed report by 30 September 2024 in electronic copy emailed to:**

**[HealthProtectionPrograms@sa.gov.au](mailto: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 2024 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	FTE
Luke Smith	PFT	21/03/2016	9	8yrs 10mths	38	1.0
Ryan Roberts	PFT	15/11/2021	17	6yrs 8mths	38	1.0
Izabella Hayes	PFT	1/11/2021	9	4yrs 3ths	34.2	0.9
Thu-Nghy Do	PFT	27/03/2023	9	2yrs 23mths	38	1.0
Michael Saunders	CE	8/04/2024	17	12yrs 9mths	34.2	0.9
Meaghan Gibbs	PFT	29/04/2024	9	3yrs 9mths	38	1.0
Lee Dyson	PFT	16/07/2020	9	4yrs 1mth	38	1.0
Nadia Conci	PFT	6/09/2013	8	23yrs 5mths	38	1.0
Michael Livori	PFT	6/09/2013	8	38yrs	38	1.0

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 Are any authorised officers concurrently contracted by other local authorities?**

☒ **No – proceed to section 1.3**

☐ **Yes – Please indicate which local authority/ies the officer is also contracted at.**

—

**1.3 Were any environmental health positions vacant on 30 June 2024?**

☒ **No – proceed to section 1.4**

☐ **Yes – complete the table below**

OFFICIAL

Please provide information on all authorised officer positions vacant on 30 June 2024 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

1.4 Any additional comments relating to environmental health workforce

\_\_\_\_\_

## 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?**

Four (4)

**2.1.2 Please provide a summary of the matters that section 92 notices were issued to deal with. Include regulation number (where applicable) and notice type.**

Section 92 (1) – Clandestine Drug Lab Policy 2016 – x 2

Section 92 (1) – Severe Domestic Squalor Policy 2013 – x 1

Section 92 (1) – Notice to secure compliance with the General Duty x 1

**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

**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

OFFICIAL

Review or appeal?	Summary of findings/outcome of review or appeal

**2.1.6 Any additional comments relating to section 92 notices issued**

\_\_\_\_\_

OFFICIAL

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

- X 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 2023 and 30 June 2024 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

\_\_\_\_\_

**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		
<b>Totals</b>				

## OFFICIAL

## 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?

—

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	32	32	Chemical levels measuring outside of the required parameters – Combined chlorine measuring above the required 1.0mg/L.  PH, alkalinity and cyanuric levels not measuring within the required parameters.  Onsite records not being maintained daily when the pool is open for public access.
Spa pool	5	5	
Hydrotherapy pool/wading pool	1	1	
Waterslide	0	0	
Other (please indicate type)	0	0	
<b>Totals</b>	<b>38</b>	<b>38</b>	

## 2.4.2 Were any expiation notices issued or prosecutions commenced under the General Regulations during the reporting period?

☒ **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		
<b>Totals</b>				N/A

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

—

OFFICIAL



**OFFICIAL**

**2.4.4 Are there any unregulated interactive fountains or water play areas using recirculated water within your council area?**

☒ **No – proceed to section 2.5**

☐ **Yes – provide details of the facilities/features in your area**

\_\_\_\_\_

**2.4.5 Does Council inspect the unregulated interactive fountains/water play areas?**

☒ **No – proceed to section 2.5**

☐ **Yes – provide details of inspection regime**

\_\_\_\_\_

**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)
0	1	1	0	0	1

**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
0	0	0	1	0	0	0	0

\*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
1	0	1	0	0	0	2

## 2.6 South Australian Public Health (Legionella) Regulations 2013

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

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	0	0	0	18
Warm water systems	8	8	0	1	0	9
<b>Total</b>	<b>26</b>	<b>26</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>27</b>

\* 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 Systems

- Monthly physical inspections of the plant rooms to examine cleanliness and mechanical condition not being recorded/hot conducted
- Decontaminations occurring but the facility is not keeping the logbook up to date (e.g. the decontamination has occurred, however, written records were not being maintained in the logbook)

#### Cooling Towers

Reports from monthly servicing, water testing or cleaning not available in the onsite folder

Drift eliminator 'drift loss certificate' not available within the onsite folder

Louvers showing signs of deterioration

Scheduled maintenance reports were not available confirm the work undertaken.

Scheduled maintenance and water treatment reports were not available confirm the work undertaken.

OFFICIAL

### 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			
14(1)	Log books			
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		

OFFICIAL

2.6.4 Were any notices issued under the Legionella Regulations during the reporting period?

☒ 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

\_\_\_\_\_

**OFFICIAL****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**☒ **Yes – complete the table below**

Please provide details on the hoarding and/or domestic squalor cases 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)
12	1	0	0

**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?**☒ **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**☒ **Yes – provide details on the group and the agencies involved**

EHA and agencies involved are part of the State group formed in February 2023. EHA attends the quarterly meetings. EHA actively participates and assists with hosting a quarterly meeting by providing an Agenda and Minutes and invited speaker to the meeting.

—

**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?**

Severe hoarding throughout the home, inaccessibility to bathroom and kitchen facilities, evidence of vermin activity.

Vacant property used to store bags of putrescible waste and recyclables. Water collected becoming stagnant providing harbourage for mosquitoes.

**3.5 Have situations of hoarding and/or domestic squalor been encountered where the application of the Act has been deemed inappropriate?**☐ **No – proceed to section 3.6**☒ **Yes – What alternative approaches or legislation were used in these cases?**

Local Nuisance and Litter Control Act – Vacant property used to for illegal dumping.

**OFFICIAL**

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

**X Yes**

☐ **No – provide an overview of your experiences**

The administration and issuing of Public Health Notices.



**OFFICIAL**

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

—

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

4.1 Were there any unfinalised or new clandestine drug laboratories notified by SA Police/SA Health in your area during the current reporting period?

☐ 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 2024
1	1	0	2

\* 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 – 13 (visits to the property to deliver notices, meet hygienists, owner or insurance company. Officers did not enter the premises)

☐ 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

## OFFICIAL

## 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 non-medical skin penetration activities is under consideration as part of this review.

This may include the following:

- Tattooing.
- Body piercing.
- Body modification.
- Beauty therapies involving skin penetration.

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

Please provide details on the number of skin penetration premises known to council and inspected during the reporting period.

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	12	10	Nil. High standard of compliance.
Body piercing	0	0	
Body modification	0	0	
Beauty salon	118	0	
Other (please provide details)	169	0	Hairdressers and Acupuncturist (148 + 21)
<b>Totals</b>	<b>299</b>	<b>10</b>	

## OFFICIAL

**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** – note EHA provides services for five constituent councils. No identified areas of ongoing concern.

☐ **No**

**6.1.3 Does your council have a current mosquito management plan?**

- ☐ **Yes**  
**X No**

## OFFICIAL

**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** and associated regulations and policies during the reporting period.

Complaint / customer request category	Number received
Accommodation Standards	4
Air Pollution / Odours / Air quality / Dust	2
Asbestos	1
Body Piercing / Tattooing / Other Skin Penetration	3
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	6
Excessive Vegetation / Long Grass / Undergrowth / Fire Hazard	0
General Health Complaint or Enquiry / Other	6
Hazardous Substances	4
Hoarding and Squalor	9
Infectious Disease / Notifiable Condition (including COVID-19)	15
Hairdressing / Beauty Salons	0
Keeping of Animals	2
Legionella Investigation	4
Litter Control/Unsightly	0
Mosquitoes	10
Mould	0
Noise	0
Public Swimming Pools and Spa Pools	0
Rats or Mice	93
Sanitary Facilities	0
Septic Tanks / Aerobic Servicing / Failing Onsite System	0
Sharps Disposal	1
Stormwater	11
Supported Residential Facilities	0
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)	5
<b>Totals</b>	<b>182</b>

\*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*.

## OFFICIAL

Person to contact regarding the contents of this report:

Nadia Conci

Name

20/8/2024

Date

  
Signature

Endorsed by Chief Executive Officer/delegated person:

MICHAEL LIVORI

Name

20/8/2024

Date



Signature

Please submit your completed report by 30 September 2024 in electronic copy emailed to:

[HealthProtectionPrograms@sa.gov.au](mailto:HealthProtectionPrograms@sa.gov.au)

## **7.9 RISK MANAGEMENT POLICY**

Author: Michael Livori  
Ref: AF19/111

### **Summary**

A review of the Eastern Health Authority (EHA) Risk Management Policy (the Policy) has been undertaken by the EHA administration and the EHA Audit Committee and a revised policy is provided for consideration and adoption.

### **Report**

It is important that EHA is pursuing its objectives and fulfilling its responsibilities with due diligence and accountability. To this end EHA must manage its risks in order to protect its employees, assets, liabilities and Constituent Councils against potential losses. Managing risks also assists in minimising uncertainty in achieving EHA goals and objectives and to maximise EHA opportunities.

Risk is defined as something happening that may have an impact on the achievement of objectives. Risk Management is described as the planned and systematic approach used to identify, evaluate, and manage the full range of business risks facing EHA.

At a meeting of the Eastern Health Authority Audit Committee held on 15 May 2024 the committee considered a report relating to a review of the Risk and Opportunity Management Policy.

It has only been necessary to make a number of minor changes to the policy and a copy of the policy identifying the changes is provided as attachment 2.

A copy of a draft amended Policy with these changes accepted is provided as attachment 1 for consideration and adoption.

### **RECOMMENDATION**

That:

1. The report regarding the Risk Management Policy is received.
2. The Risk Management Policy provided as attachment 1 to this report is adopted.





## RISK MANAGEMENT POLICY

Policy Reference	GOV08
Date of initial Board Adoption	24 February 2016
Minutes Reference	9: 082018
Date of Audit Committee Endorsement (if applicable)	15 August 2018
Date last reviewed by Eastern Health Authority Board of Management	23 February 2022
Relevant Document Reference	AS ISO 31000:2018 Risk Management – Guidelines Local Government Act 1999 Risk Management Framework Work Health Safety and Injury Policy Procurement Policy

### 1. Purpose

The aim of this policy is to provide management with a formalised process for identifying and managing risk in a consistent manner.

This policy provides minimum standards for management of risks within Eastern Health Authority (EHA) and is to be considered within the context of our strategic goals and priorities.

### 2. Scope

This policy applies to all EHA Staff, Board and Committee members in relation to the provision of goods, works and services provided by EHA.

### 3. Definitions

D15/5720 [v6]

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Risk is defined as “The effect of uncertainty on objectives. For EHA, a risk is anything that could prevent EHA from achieving its objectives. Risk may arise from an event, an action or from a lack of action. It is measured in terms of consequences and likelihood ”

Risk Management is described as “The culture, processes and structures directed towards the effective management of potential opportunities and adverse effects.”.

## 4. Principles

EHA understands that the effective management of risk:

- Is an integral part of sound governance and strategic planning
- Applies across all EHA activities
- Is implemented and integrated into EHA through the creation and continuous improvement of a framework
- Improves its ability to deliver services on behalf of its Constituent Councils

## 5. Policy

This policy is based on the practices and principles of risk management contained in AS ISO 31000:2018. A Risk Management Framework has been developed in accordance with this Standard, to provide management with a formalised process for identifying and managing risk in a consistent manner.

EHA is committed to effective risk management and this policy seeks to:

- Add value to all the activities of EHA
- Assist in achieving EHA’s goals and deliver programs and services within a tolerable level of risk
- Embed risk management into all our management activities, critical business systems and processes
- Ensure all risks are consistently assessed and managed within EHA’s risk framework
- Improve our ability to deliver community priorities, services delivery and outcomes for EHA;
- Maximise opportunities and minimise the impact and likelihood of risk
- Protect its employees, assets, liabilities and its community by avoiding or mitigating losses
- Provide greater certainty for our employees, stakeholders and the community in which we operate by understanding and managing our risks.

## 6. Responsibility

EHA’s Board through its Audit Committee has the responsibility to monitor and review all risk management processes. Management has the responsibility for risk management within their program, service or area of responsibility.

## 7. Review

The policy will be formally reviewed every 48 months or as needed.

D15/5720 [v6]

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## RISK ~~AND OPPORTUNITY~~ MANAGEMENT POLICY

Policy Reference	GOV08
Date of initial Board Adoption	24 February 2016
Minutes Reference	9: 082018
Date of Audit Committee Endorsement (if applicable)	15 August 2018
Date last reviewed by Eastern Health Authority Board of Management	23 February 2022
Relevant Document Reference	AS ISO 31000:2018 Risk Management – Guidelines Local Government Act 1999 Risk <del>and Opportunity</del> Management Framework Work Health Safety and Injury Policy Procurement Policy

### 1. Purpose

The aim of this policy is to provide management with a formalised process for identifying and managing risk ~~and opportunity~~ in a consistent manner.

This policy provides minimum standards for management of risks within Eastern Health Authority (EHA) and is to be considered within the context ~~of a positive organisational culture~~ of our strategic goals and priorities.

### 2. Scope

This policy applies to all EHA Staff, Board and Committee members in relation to the provision of goods, works and services provided by EHA.

D15/5720 [v65]

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### 3. Definitions

Risk is defined as “The effect of uncertainty on objectives. For EHA, a risk is anything that could prevent EHA from achieving its objectives. Risk may arise from an event, an action or from a lack of action. It is measured in terms of consequences and likelihood ”

Risk ~~and Opportunity~~ Management is described as “The culture, processes and structures directed towards the effective management of potential opportunities and adverse effects.”.

### 4. Principles

EHA understands that the effective management of risk:

- Is an integral part of sound governance and strategic planning
- Applies across all EHA activities
- Is implemented and integrated into EHA through the creation and continuous improvement of a framework
- Improves its ability to deliver services on behalf of its Constituent Councils

### 5. Policy

This policy is based on the practices and principles of risk management contained in AS ISO 31000:2018. A Risk ~~and Opportunity~~ Management Framework has been developed in accordance with this Standard, to provide management with a formalised process for identifying and managing risk in a consistent manner.

EHA is committed to effective risk ~~and opportunity~~ management and this policy seeks to:

- Add value to all the activities of EHA
- Assist in achieving EHA’s goals and deliver programs and services within a tolerable level of risk
- Embed risk ~~and opportunity~~ management into all our management activities, critical business systems and processes
- Ensure all risks are consistently assessed and managed within EHA’s risk ~~and opportunity~~ framework
- Improve our ability to deliver community priorities, services delivery and outcomes for EHA;
- Maximise opportunities and minimise the impact and likelihood of risk
- Protect its employees, assets, liabilities and its community by avoiding or mitigating losses
- Provide greater certainty for our employees, stakeholders and the community in which we operate by understanding and managing our risks.

### 6. Responsibility

EHA’s Board through its Audit Committee has the responsibility to monitor and review all risk management processes. Management has the responsibility for risk management within their program, service or area of responsibility.

### 7. Review

The policy will be formally reviewed every 48 months or as needed.

D15/5720 [v65]

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## **7.10 RISK MANAGEMENT – UPDATED CORPORATE RISK SUMMARY**

Author: Michael Livori  
Ref: AF18/81

### **Summary**

The Risk Management Policy and Framework for Eastern Health Authority (EHA) contemplate the analysis of organisational risks. A Corporate Risk Summary has been developed to assist with the assessment and maintenance of organisational risk.

Administrative staff has undertaken a review of the Corporate Risk Summary and a revised risk summary was considered by the Audit Committee at its meeting held on 15 May 2024. A number of changes were made to the Corporate Risk Summary which is now provided to the Board of Management for information.

### **Report**

It is important that EHA is pursuing its objectives and fulfilling its responsibilities with due diligence and accountability. To this end EHA must manage its risks in order to protect its employees, assets, liabilities, and Constituent Councils against potential losses. Managing risks also assists in minimising uncertainty in achieving EHA goals and objectives and to maximise EHA opportunities.

The administration have reviewed the current Corporate Risk Summary and have only found it necessary to make a number of minor amendments in relation to time frames for completion of control measures. These changes (extending timeframes to June 2025) have resulted from other priorities consuming available resources.

Copies of the Corporate Risk Summary with these changes accepted is provided as attachment 1, and a tracked changes version is provided as attachment 2.

### **RECOMMENDATION**

That:

1. The Risk Management – Updated Corporate Risk Summary Report is received.
2. The updated Corporate Risk Summary marked as attachment 1 to this report is endorsed.

## Corporate Risk Summary

	Risk Description	Initial Risk Rating	Revised Consequence	Revised Likelihood	Revised Risk Rating
1.	Serious breach of legislation (other than WH&S) <sup>1</sup> duty of care, standards and agreements threatening operations.	HIGH	4	A	MODERATE
2.	WH&S system fails to prevent serious WHS injury	HIGH	4	C	HIGH
3.	Business Plan objectives not appropriate or not achieved.	MODERATE	3	C	MODERATE
4.	Unfavourable financial impact due to changes in government policy, or changes to service provision arrangements.	MODERATE	3	C	MODERATE
5.	Inability to recruit and retain appropriately qualified staff.	HIGH	3	B	MODERATE
6	A significant, unplanned, adverse event threatens the continued operations of the organisation.	MODERATE	3	B	MODERATE
7.	Inadequate business processes and systems to deliver services.	HIGH	3	B	MODERATE

## Risk Assessment

<sup>1</sup> WH&S addressed in Risk Description No 2.

Ref: MT – Management Team

Relevant Docs: Risk Management Policy – D15/5720[v6] & EHA Risk Framework D13/629[v2]

D13/630[v10]

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## Corporate Strategic Risks – Documentation of Key Risks and Opportunities

Date Updated: 6 May 2024

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
1.	Serious breach of legislation, duty of care, standards and agreements threatening operations	<ul style="list-style-type: none"> <li>Staff trained in key legislation where appropriate.</li> <li>Clear reporting to Board on legislative requirements</li> <li>Delegations Register</li> <li>External Audit</li> <li>Charter Review</li> <li>Use of legal firms familiar with Local Government Operations.</li> <li>Professional Indemnity (PI) and Public liability (PL) Insurances in place and also built into all contracts.</li> <li>Business Plan contemplates the monitoring of compliance of statutory requirements identified in the Charter.</li> <li>Required staff subject to DCSI employment screening checks.</li> </ul>	4	A	MODERATE							

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>National Police Checks for staff that are not subjected to DCSI employment screening checks.</li> <li>Enforcement Policy</li> <li>Completion of Enforcement Matrix to assist with decision of most appropriate enforcement strategy with consideration of the Enforcement Policy.</li> <li>Code of Conduct for Board Members and Staff</li> <li>Application of the Food Business Risk Classification System</li> <li>Policy Register including regular reviews</li> <li>Regular meetings with staff regarding use of delegated authority. Maintain and distribute list of applicable legislation &amp; legal obligations.</li> <li>All non-compliance and best practice recommendations resulting from Governance Review have been implemented. Date Completed: 22/08/2019.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>LGA Member Access – appropriate staff provided with individual login access. Date completed: 18/10/2022.</li> <li>Distribution of LG Circulars is broadened to appropriate staff.</li> <li>Service Review Completed and copy of report provided to BoM and Audit Committee. Date completed 16/06/2021</li> </ul>										
2.	WH&S system fails to prevent serious WHS injury.	<i>Safety and Security</i> <ul style="list-style-type: none"> <li>Building Security Procedures in place including monitored security alarm and access tags which are audited.</li> <li>Duress alarms at reception.</li> <li>Worksafe Guardian – offsite duress monitoring system.</li> <li>Minimal cash on site at all times.</li> </ul>	5	B	HIGH	<ul style="list-style-type: none"> <li>Ongoing Review and development of WH&amp;S policies.</li> <li>Response team to be developed to deal with aggressive situations in short timeframe.</li> <li>Review of EH WHS Procedures to align with industry standards.</li> </ul>	4	C	HIGH	1 2 1	MT MT NC	Ongoing June 2025 June 2025

D13/630[v10]

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>Staff training and awareness including dealing with aggressive people and Fire Safety.</li> <li>Regular inspection audits undertaken of all equipment.</li> <li>Internal Audit process conducted every 3 years.</li> <li>WHS System reviewed in regard to legislative changes.</li> <li>Annual Capital budget to provide for capital replacements as needed. (building and equipment maintenance).</li> <li>WH&amp;S 3 year plan.</li> <li>Participation in Emergency Management Planning Committee meetings for St Peters Town Hall Complex.</li> <li>Emergency Management Plan.</li> <li>Working Remotely policy and checklist.</li> <li>Operational COVID-19 Safe Plan.</li> <li>Updated WHS staff induction presentation.</li> </ul>				<ul style="list-style-type: none"> <li>Development of 3 Step WHS Risk Assessment. All staff to be educated in the implementation of the tool.</li> </ul>				2	MT	June 2025

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<p><i>Staff Health</i></p> <p>Health policy in place including:</p> <ul style="list-style-type: none"> <li>○ All staff offered annual flu vaccinations.</li> <li>○ At risk staff offered Hepatitis A &amp; B and Diphtheria, Tetanus and Pertussis vaccinations as required.</li> <li>○ Immunisation History of all staff requested, and vaccinations offered.</li> <li>○ Inform staff to stay home if sick.</li> <li>○ Participation in CHG Health Lifestyle Programs including Health Assessments and Skin</li> <li>○ Ergonomic Workstation Assessments</li> <li>○ Personal Protective Equipment.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>WHS on all Team Meeting Agendas.</li> <li>First Aid Kits in office and all motor vehicles.</li> <li>Safe Operating Procedures specific for each area.</li> <li>Annual CPR training.</li> <li>Manual Handling Update.</li> <li>WHS Training Register.</li> </ul> <p><i>Other.</i></p> <ul style="list-style-type: none"> <li>Risk Assessments undertaken for all function activities.</li> <li>Maintain and distribute list of applicable WHS legislation &amp; legal obligations.</li> </ul>										
3.	Business Plan objectives not appropriate or not achieved.	<ul style="list-style-type: none"> <li>Annual Business Plan in place.</li> <li>Annual Business Plan supported by appropriate Budget.</li> <li>Annual review of Annual Business Plan undertaken</li> </ul>	3	C	MODERATE							

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<p>including requests for input from Constituent Councils.</p> <ul style="list-style-type: none"> <li>• Annual Report detailing activities and achievements.</li> <li>• Annual evaluation of EHA's performance against the performance measures contained within the Business Plan</li> <li>• Organisational structure provides effective leadership.</li> <li>• Benchmarking/Comparison Report developed and presented to the Board of Management.</li> <li>• Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed.</li> <li>• Service Review finalised.</li> <li>• Service review recommendations implemented as agreed with the BoM and Constituent Councils.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
4.	Unfavourable financial impact due to changes in government policy or changes to service provision arrangements.	<ul style="list-style-type: none"> <li>Report to Board and Constituent Councils on financial and operational impact of changes to government policy.</li> <li>Regular financial reporting to the Board and Audit Committee.</li> <li>Statutory Budget reviews undertaken.</li> <li>Long Term Financial Plan (LTFP) in place and reviewed annually.</li> <li>Annual Capital budget to provide for capital replacements as needed and for building and equipment maintenance.</li> <li>External Audit conducted annually.</li> <li>Grant funding opportunities monitored.</li> <li>Public image/Reputation maintained through: <ul style="list-style-type: none"> <li>Internet Web site.</li> <li>Revision of information material.</li> </ul> </li> </ul>	3	C	MODERATE							

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>○ Promotion of services at Constituent Councils.</li> <li>• Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed.</li> <li>• Ongoing exploration of new/expanded income opportunities (subject to Charter compliance).</li> <li>• Participation on Committees for Networking and education including: <ul style="list-style-type: none"> <li>○ Eastern Hoarding and Squalor Regional Public Health Planning Committee.</li> <li>○ Immunisation Providers Network.</li> <li>○ Immunisation Administration Network.</li> <li>○ Environmental Health Managers Forum including sub-committees.</li> </ul> </li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>Environmental Health Australia state conference committee.</li> <li>LGA/SIP Providers Strategic Working Group</li> <li>Annual Food Auditors Forum</li> <li>LGA/SIP Providers Strategic Working Group</li> <li>COVID-19 LGRS operational Briefings</li> <li>Continue to identify appropriate networking opportunities.</li> </ul>										
5.	Inability to recruit and retain appropriately qualified staff.	<ul style="list-style-type: none"> <li>Appropriate Staff recruitment process.</li> <li>Appropriate Staff induction process.</li> <li>Use of SEEK.COM for ongoing recruitment.</li> <li>Comply with Awards and annual Award wage increases.</li> </ul>	4	C	HIGH	<ul style="list-style-type: none"> <li>Conduct formal exit interviews.</li> <li>Succession Plan for CEO in place.</li> </ul>	3	C	MODERATE	1 2	MT CEO	June 2025 June 2025

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>Professional development opportunities provided including study.</li> <li>Create team work ethos/innovative culture.</li> <li>Establish an intranet for internal communication.</li> <li>Code of Conduct and other staff policies in place.</li> <li>General Staff Meetings held bi-monthly – Agenda item 'Successes and Achievements'.</li> <li>Individual Performance Development process including identification of training needs.</li> <li>Staff Social Club functions.</li> <li>Annual Review of Job Descriptions.</li> <li>Continue to engage with tertiary providers of EHOs.</li> <li>Use of skilled agency staff for Immunisation roles.</li> <li>Staff engagement survey offered to all staff.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
6.	A significant, unplanned, adverse event threatens operations of the organisation.	<ul style="list-style-type: none"> <li>Business Continuity Plan (BCP).</li> <li>Public Health Functional Emergency Management Plan (currently under review).</li> <li>St Peters Town Hall Complex Facility Emergency Management Plan (EMP).</li> <li>Monitored fire alarm in place.</li> <li>Building evacuation and situation drills.</li> <li>Cloud based CIT environment including Disaster Recovery Module.</li> <li>IT back-up tapes off site and offsite storage of records.</li> <li>Preventative Maintenance Plans in place for building and equipment and regular inspections.</li> <li>Appropriate building, asset and business insurance in place.</li> <li>Key staff have mobile phones.</li> <li>Call diversion facility with Optus for business phones.</li> </ul>	3	B	MODERATE	<ul style="list-style-type: none"> <li>Review BCP Note: Revised BCP provided by LGRS.</li> <li>Test of the BCP to be undertaken.</li> </ul>	3	C	MODERATE	1 2	CEO MT	June 2025 June 2025

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>Active monitoring of CIT environment by Comunet.</li> <li>Fraud/Cyber Awareness Training</li> <li>Cyber Risk Assessment Action Plan – All High risk resolved and moderate risks in process of being resolved. Small number of low risks outstanding.</li> <li>Business Interruption Insurance Limits Review conducted.</li> <li>Independent review of risk environment conducted.</li> <li>CIT Disaster Recovery Plan in final stage of development.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
7.	Inadequate business processes and systems to deliver services.	<ul style="list-style-type: none"> <li>Policy Manual.</li> <li>Internal Controls Register to manage risks. eg. fraud</li> <li>Standard Operating Procedures.</li> <li>Induction program to ensure all staff trained in correct use of organisational systems, Policies and Standard Operating Procedures.</li> <li>EHA High Performance Framework and Individual Performance Management Plan for all staff.</li> <li>Use of LGCS purchasing arrangements.</li> <li>Legal advice available when needed.</li> <li>Corporate Risk Summary.</li> <li>External Financial Audit undertaken.</li> <li>Service Agreement in place for maintenance of CIT systems.</li> <li>Gap analysis undertaken on all policies and procedures</li> </ul>	3	B	MODERATE							

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>Service Improvement Review conducted 2021.</li> <li></li> </ul>										

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Eastern Health Authority Corporate Risk Summary

## Corporate Risk Summary

	Risk Description	Initial Risk Rating	Revised Consequence	Revised Likelihood	Revised Risk Rating
1.	Serious breach of legislation (other than WH&S) <sup>1</sup> duty of care, standards and agreements threatening operations.	HIGH	4	A	MODERATE
2.	WH&S system fails to prevent serious WHS injury	HIGH	4	C	HIGH
3.	Business Plan objectives not appropriate or not achieved.	MODERATE	3	C	MODERATE
4.	Unfavourable financial impact due to changes in government policy, or changes to service provision arrangements.	MODERATE	3	C	MODERATE
5.	Inability to recruit and retain appropriately qualified staff.	HIGH	3	B	MODERATE
6	A significant, unplanned, adverse event threatens the continued operations of the organisation.	MODERATE	3	B	MODERATE
7.	Inadequate business processes and systems to deliver services.	HIGH	3	B	MODERATE

### Risk Assessment

<sup>1</sup> WH&S addressed in Risk Description No 2.

Ref: MT – Management Team

Relevant Docs: Risk and Opportunity Management Policy – D15/5720[v56] & EHA Risk and Opportunity Framework D13/629[v2]

D13/630[v109]

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## Eastern Health Authority Corporate Risk Summary

## Corporate Strategic Risks – Documentation of Key Risks and Opportunities

Date Updated: ~~18-6 May 2024~~ ~~October 2022~~

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
1.	Serious breach of legislation, duty of care, standards and agreements threatening operations	<ul style="list-style-type: none"> <li>Staff trained in key legislation where appropriate.</li> <li>Clear reporting to Board on legislative requirements</li> <li>Delegations Register</li> <li>External Audit</li> <li>Charter Review</li> <li>Use of legal firms familiar with Local Government Operations.</li> <li>Professional Indemnity (PI) and Public liability (PL) Insurances in place and also built into all contracts.</li> <li>Business Plan contemplates the monitoring of compliance of statutory requirements identified in the Charter.</li> <li>Required staff subject to DCSI employment screening checks.</li> </ul>	4	A	MODERATE							

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>National Police Checks for staff that are not subjected to DCSI employment screening checks.</li> <li>Enforcement Policy</li> <li>Completion of Enforcement Matrix to assist with decision of most appropriate enforcement strategy with consideration of the Enforcement Policy.</li> <li>Code of Conduct for Board Members and Staff</li> <li>Application of the Food Business Risk Classification System</li> <li>Policy Register including regular reviews</li> <li>Regular meetings with staff regarding use of delegated authority. Maintain and distribute list of applicable legislation &amp; legal obligations.</li> <li>All non-compliance and best practice recommendations resulting from Governance Review have been implemented. Date Completed: 22/08/2019.</li> </ul>										

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## Eastern Health Authority Corporate Risk Summary

Ref	Risk Description	Current Controls in place	Consequence	Likelihood	Rating	Future Controls to be put in place	Consequence	Likelihood	Revised Rating	Priority	Resp	Timeframe
		<ul style="list-style-type: none"> <li>LGA Member Access – appropriate staff provided with individual login access. Date completed: 18/10/2022.</li> <li>Distribution of LG Circulars is broadened to appropriate staff.</li> <li>Service Review Completed and copy of report provided to BoM and Audit Committee. Date completed 16/06/2021</li> </ul>										
2.	WH&S system fails to prevent serious WHS injury.	<i>Safety and Security</i> <ul style="list-style-type: none"> <li>Building Security Procedures in place including monitored security alarm and access tags which are audited.</li> <li>Duress alarms at reception.</li> <li>Worksafe Guardian – offsite duress monitoring system.</li> <li>Minimal cash on site at all times.</li> </ul>	5	B	HIGH	<ul style="list-style-type: none"> <li>Ongoing Review and development of WH&amp;S policies.</li> <li>Response team to be developed to deal with aggressive situations in short timeframe.</li> <li>Review of EH WHS Procedures to align with industry standards.</li> </ul>	4	C	HIGH	1 MT 2 MT 1 NC	MT MT NC	Ongoing June 2025 <sup>54</sup> June 2025 <sup>54</sup>

D13/630[v109]

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## Eastern Health Authority Corporate Risk Summary

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		<ul style="list-style-type: none"> <li>Staff training and awareness including dealing with aggressive people and Fire Safety.</li> <li>Regular inspection audits undertaken of all equipment.</li> <li>Internal Audit process conducted every 3 years.</li> <li>WHS System reviewed in regard to legislative changes.</li> <li>Annual Capital budget to provide for capital replacements as needed. (building and equipment maintenance).</li> <li>WH&amp;S 3 year plan.</li> <li>Participation in Emergency Management Planning Committee meetings for St Peters Town Hall Complex.</li> <li>Emergency Management Plan.</li> <li>Working Remotely policy and checklist.</li> <li>Operational COVID-19 Safe Plan.</li> <li>Updated WHS staff induction presentation.</li> </ul>				<ul style="list-style-type: none"> <li>Development of 3 Step WHS Risk Assessment. All staff to be educated in the implementation of the tool.</li> </ul>				2	MT	June 2025 <sup>54</sup> June 2024

D13/630[v109]

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		<b>Staff Health</b> Health policy in place including: <ul style="list-style-type: none"> <li>○ All staff offered annual flu vaccinations.</li> <li>○ At risk staff offered Hepatitis A &amp; B and Diphtheria, Tetanus and Pertussis vaccinations as required.</li> <li>○ Immunisation History of all staff requested, and vaccinations offered.</li> <li>○ Inform staff to stay home if sick.</li> <li>○ Participation in CHG Health Lifestyle Programs including Health Assessments and Skin</li> <li>○ Ergonomic Workstation Assessments</li> <li>○ Personal Protective Equipment.</li> </ul>										

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		<ul style="list-style-type: none"> <li>WHS on all Team Meeting Agendas.</li> <li>First Aid Kits in office and all motor vehicles.</li> <li>Safe Operating Procedures specific for each area.</li> <li>Annual CPR training.</li> <li>Manual Handling Update.</li> <li>WHS Training Register.</li> </ul> <p><i>Other.</i></p> <ul style="list-style-type: none"> <li>Risk Assessments undertaken for all function activities.</li> <li>Maintain and distribute list of applicable WHS legislation &amp; legal obligations.</li> </ul>										
3.	Business Plan objectives not appropriate or not achieved.	<ul style="list-style-type: none"> <li>Annual Business Plan in place.</li> <li>Annual Business Plan supported by appropriate Budget.</li> <li>Annual review of Annual Business Plan undertaken</li> </ul>	3	C	MODERATE							

D13/630[v109]

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		including requests for input from Constituent Councils. <ul style="list-style-type: none"> <li>Annual Report detailing activities and achievements.</li> <li>Annual evaluation of EHA's performance against the performance measures contained within the Business Plan</li> <li>Organisational structure provides effective leadership.</li> <li>Benchmarking/Comparison Report developed and presented to the Board of Management.</li> <li>Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed.</li> <li>Service Review finalised.</li> <li>Service review recommendations implemented as agreed with the BoM and Constituent Councils.</li> </ul>										

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4.	Unfavourable financial impact due to changes in government policy or changes to service provision arrangements.	<ul style="list-style-type: none"> <li>Report to Board and Constituent Councils on financial and operational impact of changes to government policy.</li> <li>Regular financial reporting to the Board and Audit Committee.</li> <li>Statutory Budget reviews undertaken.</li> <li>Long Term Financial Plan (LTFP) in place and reviewed annually.</li> <li>Annual Capital budget to provide for capital replacements as needed and for building and equipment maintenance.</li> <li>External Audit conducted annually.</li> <li>Grant funding opportunities monitored.</li> <li>Public image/Reputation maintained through: <ul style="list-style-type: none"> <li>Internet Web site.</li> </ul> Revision of information material.</li> </ul>	3	C	MODERATE							

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		<ul style="list-style-type: none"> <li>○ Promotion of services at Constituent Councils.</li> <li>• Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed.</li> <li>• Ongoing exploration of new/expanded income opportunities (subject to Charter compliance).</li> <li>• Participation on Committees for Networking and education including:               <ul style="list-style-type: none"> <li>○ Eastern Hoarding and Squalor Regional Public Health Planning Committee.</li> <li>○ Immunisation Providers Network.</li> <li>○ Immunisation Administration Network.</li> <li>○ Environmental Health Managers Forum including sub-committees.</li> </ul> </li> </ul>										

D13/630[v109]

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		<ul style="list-style-type: none"> <li>Environmental Health Australia state conference committee.</li> <li>LGA/SIP Providers Strategic Working Group</li> <li>Annual Food Auditors Forum</li> <li>LGA/SIP Providers Strategic Working Group</li> <li>COVID-19 LGRS operational Briefings</li> <li>Continue to identify appropriate networking opportunities.</li> </ul>										
5.	Inability to recruit and retain appropriately qualified staff.	<ul style="list-style-type: none"> <li>Appropriate Staff recruitment process.</li> <li>Appropriate Staff induction process.</li> <li>Use of SEEK.COM for ongoing recruitment.</li> <li>Comply with Awards and annual Award wage increases.</li> </ul>	4	C	HIGH	<ul style="list-style-type: none"> <li>Conduct formal exit interviews.</li> <li>Succession Plan for CEO in place.</li> </ul>	3	C	MODERATE	1 2	MT CEO	June 2025 June 2025

D13/630[v109]

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		<ul style="list-style-type: none"> <li>Professional development opportunities provided including study.</li> <li>Create team work ethos/innovative culture.</li> <li>Establish an intranet for internal communication.</li> <li>Code of Conduct and other staff policies in place.</li> <li>General Staff Meetings held bi-monthly – Agenda item 'Successes and Achievements'.</li> <li>Individual Performance Development process including identification of training needs.</li> <li>Staff Social Club functions.</li> <li>Annual Review of Job Descriptions.</li> <li>Continue to engage with tertiary providers of EHOs.</li> <li>Use of skilled agency staff for Immunisation roles.</li> <li>Staff engagement survey offered to all staff.</li> </ul>										

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6.	A significant, unplanned, adverse event threatens operations of the organisation.	<ul style="list-style-type: none"> <li>Business Continuity Plan (BCP).</li> <li>Public Health Functional Emergency Management Plan (currently under review).</li> <li>St Peters Town Hall Complex Facility Emergency Management Plan (EMP).</li> <li>Monitored fire alarm in place.</li> <li>Building evacuation and situation drills.</li> <li>Cloud based CIT environment including Disaster Recovery Module.</li> <li>IT back-up tapes off site and offsite storage of records.</li> <li>Preventative Maintenance Plans in place for building and equipment and regular inspections.</li> <li>Appropriate building, asset and business insurance in place.</li> <li>Key staff have mobile phones.</li> <li>Call diversion facility with Optus for business phones.</li> </ul>	3	B	MODERATE	<ul style="list-style-type: none"> <li>Review BCP Note: Revised BCP provided by LGRS.</li> <li>Test of the BCP to be undertaken.</li> </ul>	3	C	MODERATE	1	CEO	June 2025 <sup>54</sup>
										2	MT	June 2025 <sup>54</sup>

D13/630[v109]

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		<ul style="list-style-type: none"> <li>Active monitoring of CIT environment by Comunet.</li> <li>Fraud/Cyber Awareness Training</li> <li>Cyber Risk Assessment Action Plan – All High risk resolved and moderate risks in process of being resolved. Small number of low risks outstanding.</li> <li>Business Interruption Insurance Limits Review conducted.</li> <li>Independent review of risk environment conducted.</li> <li>CIT Disaster Recovery Plan in final stage of development.</li> </ul>										

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7.	Inadequate business processes and systems to deliver services.	<ul style="list-style-type: none"> <li>Policy Manual.</li> <li>Internal Controls Register to manage risks. eg. fraud</li> <li>Standard Operating Procedures.</li> <li>Induction program to ensure all staff trained in correct use of organisational systems, Policies and Standard Operating Procedures.</li> <li>EHA High Performance Framework and Individual Performance Management Plan for all staff.</li> <li>Use of LGCS purchasing arrangements.</li> <li>Legal advice available when needed.</li> <li>Corporate Risk Summary.</li> <li>External Financial Audit undertaken.</li> <li>Service Agreement in place for maintenance of CIT systems.</li> <li>Gap analysis undertaken on all policies and procedures</li> </ul>	3	B	MODERATE							

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		<ul style="list-style-type: none"> <li>Service Improvement Review conducted 2021.</li> <li></li> </ul>										

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