



Audit Committee Meeting

28 May 2025



local councils working together to protect the health of the community



**EASTERN HEALTH AUTHORITY
AUDIT COMMITTEE MEETING**

Wednesday 28 May 2025

Notice is hereby given that a meeting of the Audit Committee of Eastern Health Authority will be held at EHA's offices at **101 Payneham Road, St Peters** on Wednesday 28 May 2025 commencing at 5:00pm.

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 AUDIT COMMITTEE MEETING

Wednesday 28 May 2025

Commencing at 5:00 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 Audit Committee held on 20 November 2024 as printed and circulated be taken as read and confirmed.

That the minutes for the Circular Resolution for the Reappointment of Independent Member of the Audit Committee on Thursday 20 March 2025 as printed and circulated be noted.

6. Matters arising from the minutes

7. Reports

7.1.	Finance Report and Second (December 2024) Budget Review for 2024-25	10
	7.1 Attachment 1	13
	7.1 Attachment 2	16
7.2.	Draft Annual Business Plan and Budgeted Financial Statements for 2025-26	20
	7.2 Attachment 1	26
	7.2 Attachment 2	54
7.3.	Finance Report and Third (March 2025) Budget Review for 2024-25	55
	7.3 Attachment 1.....	58
	7.3 Attachment 2	61
7.4.	EHA Internal Control Register	65
	7.4 Attachment 1.....	66
7.5.	Interim Audit Attendance	96
	7.5 Attachment 1	100
7.6.	Australian Cyber Security Centre Essential Eight Maturity Assessment.....	102
7.7.	EHA Procurement Policy	104
	7.7 Attachment 1	105
	7.7 Attachment 2	118
7.8.	EHA FY 2025 Workplan.....	129

8. Closure of meeting

EASTERN HEALTH AUTHORITY AUDIT COMMITTEE

Minutes of the Audit Committee meeting held at the EHA's offices at 101 Payneham Road, St Peters on 20 November 2024 commencing at 5:00 pm.

MEMBERS PRESENT:

Madeleine Harding

Presiding Member (Independent)

Natalie Caon

Independent Member

In attendance:

M Livori

Chief Executive Officer

1 OPENING

The meeting was declared open by the Presiding Member at 5:00 pm.

2 ACKNOWLEDGEMENTS OF TRADITIONAL OWNERS:

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

3 OPENING STATEMENT:

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

4 Apologies

5 Confirmation of Minutes

Natalie Caon moved:

That:

The minutes of the previous Audit Committee meeting be taken as read and confirmed.

Seconded by Madeleine Harding

CARRIED UNANIMOUSLY

1: 112024

6 MATTERS ARISING FROM THE MINUTES:

7 ADMINISTRATION REPORTS

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

Madeleine Harding moved:

That:

1. The Finance Report and First (September 2024) Budget Review for 2024/2025 report be received.
2. The revised financial forecast for 2024/2025 is noted.

Seconded by Natalie Caon

CARRIED UNANIMOUSLY 2: 112024

7.2 EHA MANAGEMENT REPRESENTATIONS LETTER, INDEPENDENT AUDITOR'S REPORT AND INDEPENDENT AUDITOR'S BALANCE DATE AUDIT MANAGEMENT LETTER FOR YEAR ENDED 30 JUNE 2024.

Natalie Caon moved:

That:

1. The report regarding the Independent Auditor's Report and the External Audit Management Letter for year ending 30 June 2024 is received.

Seconded by Madeleine Harding

CARRIED UNANIMOUSLY 3: 112024

7.3 EASTERN HEALTH AUTHORITY 2023 2024 WORKPLAN

8 CORRESPONDENCE

9 OTHER BUSINESS

10 CLOSURE OF MEETING

Presiding member, Madeleine Harding, declared the meeting closed at 6:05 pm.

EASTERN HEALTH AUTHORITY

Minute of a decision by the Board of Management of Eastern Health Authority (EHA) made via circular resolution.

Resolution Proposed by Circular Resolution

2.0 REAPPOINTMENT OF INDEPENDENT MEMBER FOR THE EASTERN HEALTH AUTHORITY AUDIT COMMITTEE

1. The report regarding reappointment of an Independent Member to Eastern Health Authority Audit Committee is received.
2. Madeleine Vezis is reappointed as an Independent Member to the EHA Audit Committee with the term of appointment concluding on 2 August 2026.

There were ten (10) votes in favour, zero (0) votes against. Nine (9) votes were received before the prescribed date and time in the notice. One (1) vote were received after the prescribed date and time in the notice of Thursday 27 March 2025 5:00pm.

Votes received before prescribed date and time	Vote
Cr P Cornish	Yes
Cr M Daws	Yes
Cr K Barnett	Yes
Cr J Nenke	Yes
Cr M Noble	Yes
Cr J Allanson	Yes
Cr K Moorhouse	Yes
M Hammond	Yes
Cr T Nguyen	Yes
Votes received after prescribed date and time	
Cr C Granozio	Yes



Date: 31 March 2025

Michael Livori

Chief Executive Officer

7.1 FINANCE REPORT AND SECOND (DECEMBER 2024) BUDGET REVIEW FOR 2024/2025

Author: Michael Livori

Ref: AF24/26

Summary

So that members can ensure that Eastern Health Authority (EHA) is operating according to its adopted budget, financial performance is regularly monitored, and statutory budget reviews are considered.

In accordance with regulation 9 of the *Local Government (Financial Management) Regulations 2011*,

- (1) *A council, council subsidiary or regional subsidiary must prepare and consider the following reports:*
- (a) *at least twice, between 30 September and 31 May (both dates inclusive) in the relevant financial year (where at least 1 report must be considered before the consideration of the report under sub regulation (1)(b), and at least 1 report must be considered after consideration of the report under sub regulation (1)(b))—a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
 - (b) *between 30 November and 15 March (both dates inclusive) in the relevant financial year—a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.*

This report provides the second of the budget reviews required in accordance with regulation 9 (1) and relates to the financial performance of EHA between 1 July 2024 and 31 December 2024. It provides the opportunity to amend the adopted budget in line with revised projections of income and expenditure for the 2024/2025 financial year. The report was considered and endorsed by the Board of Management at its meeting held on 6 November 2024.

Report

The report below gives a simple analysis of year-to-date income, expenditure, and operating result.

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 December 2024				
	Actual	Budgeted	\$ Variation	% Variation
Total Operating Expenditure	\$1,277,500	\$1,397,578	(\$120,078)	-9%
Total Operating Income	\$2,326,855	\$2,350,537	(\$23,682)	-1%
Operating Result	\$1,049,355	\$952,959	\$96,396	10%

The report shows that for the reporting period income was \$23,682 (-1%) less than budgeted and expenditure was \$120,078 (-9%) less than budgeted. The net result is a variation of \$96,396 (10%) on the budgeted year to date comparative operating result.

A more detailed report is provided as attachment 1. The report provides detail on year to date performance of individual budget lines. Any YTD variation greater than \$5,000 is detailed in the table below with explanatory comments.

The 2024/2025 budget is provided as attachment 2.

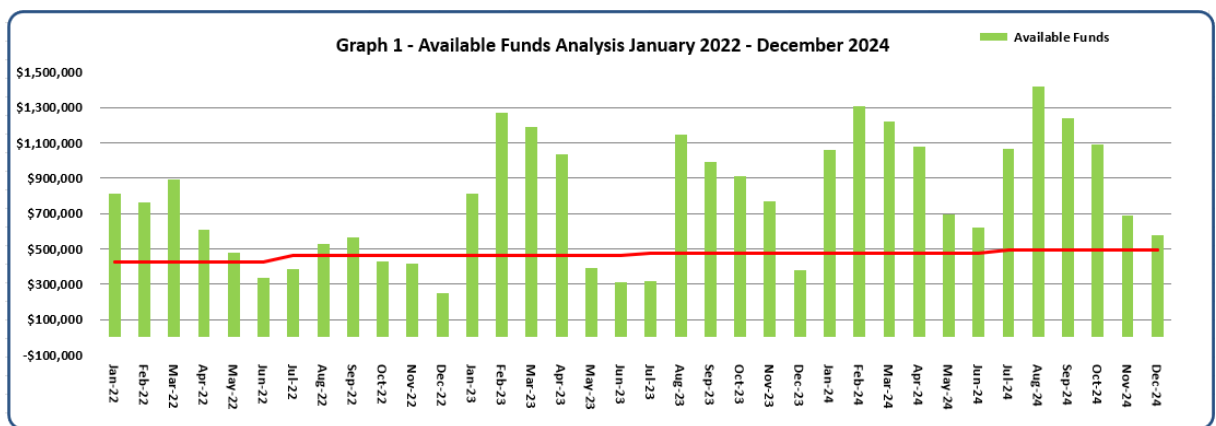
Summary Table of Funding Statement Variations				
Favourable variances are shown in green and unfavourable variances are shown in red.				
Description	YTD Budget	YTD Actual	Variation	Comment
Income				
Fines and Expiations	\$19,998	\$10,945	(\$9,053)	Decrease in YTD expiations issued. No variation requested at this point in time.
Food Auditing	\$57,486	\$33,801	(\$23,685)	Scheduled Timing of Audits. No variation requested at this point in time.
Interest	\$10,998	\$26,924	\$15,926	Increase in interest received. (\$15K) variation requested
Total of Income Variations Requested				(\$15K)
Expenditure				
Employee Costs	\$914,992	\$808,273	(\$106,719)	Time in filling vacant positions. (\$60K) variation requested.
Audit and Accounting	\$13,250	\$33,270	\$20,020	Finance Support Services. \$40K variation requested.
Maintenance	\$17,996	\$17,496	(\$500)	Replacement Equipment – vaccine fridges and UPS \$35K variation requested.
Total of Expenditure Variations Requested				(\$15K)
Net Result of Variation Requested				\$0K

Cash Management

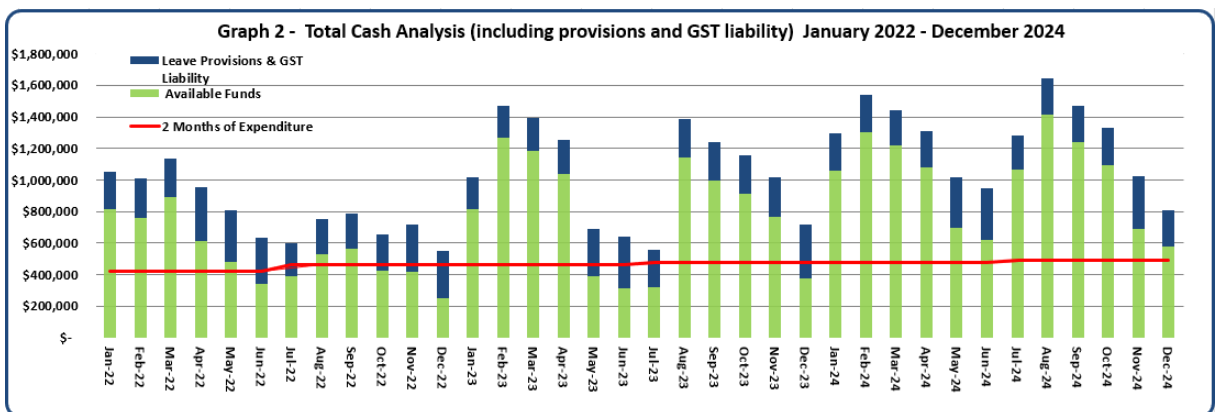
On 31 December 2024 available funds were \$576,978 in comparison with \$1,238,557 on 30 September 2024.

The red line in both graphs 1 and 2 below indicates the target minimum levels of cash that are recommended to be held for working capital (equivalent to 2 months expenditure). The graphs show that the lowest levels of cash available in the annual cash cycle have generally maintained this target.

Graph 1 which follows details the level of available funds (total cash minus leave provisions and GST liability) for the preceding 3-year period.



Graph 2 below details the total level of cash on hand including leave provisions and GST liability.



RECOMMENDATION

That:

1. The Finance Report and Second (December 2024) Budget Review Report for 2024/2025 be received.

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 December 2024				
Income	Actual	Budgeted	\$ Variation	% Variation
Constituent Council Income				
City of Burnside	\$588,959	\$588,959	\$0	0%
City of Campbelltown	\$530,383	\$530,383	\$0	0%
City of NPS	\$641,814	\$641,814	\$0	0%
City of Prospect	\$248,997	\$248,997	\$0	0%
Town of Walkerville	\$83,947	\$83,947	\$0	0%
Total Constituent Council Contributions	\$2,094,100	\$2,094,100	\$0	0%
Statutory Charges				
Food Inspection fees	\$59,990	\$64,865	(\$4,875)	-8%
Legionella registration and Inspection	\$1,192	\$4,248	(\$3,056)	-72%
SRF Licenses	\$0	\$0	\$0	N/A
Fines & Expiation Fees	\$10,945	\$19,998	(\$9,053)	-45%
Total Statutory Charges	\$72,127	\$89,111	(\$16,984)	-19%
User Charges				
Immunisation: Service Provision	\$38,500	\$39,250	(\$750)	-2%
Immunisation: Clinic Vaccines	\$40,782	\$42,498	(\$1,716)	-4%
Immunisation: Worksites Vaccines	\$0	\$0	\$0	N/A
Immunisation: Clinic Service Fees	\$3,476	\$0	\$3,476	N/A
Food Auditing	\$33,801	\$57,486	(\$23,685)	-41%
Food Safety Training				
Total User Charges	\$116,559	\$139,234	(\$22,675)	-16%
Grants, Subsidies, Contributions				
Immunisation School Program	\$0	\$0	\$0	N/A
Immunisation:ACIR	\$16,722	\$13,596	\$3,126	23%
Total Grants, Subsidies, Contributions	\$16,722	\$13,596	\$3,126	23%
Investment Income				
Interest on investments	\$26,924	\$10,998	\$15,926	145%
Total Investment Income	\$26,924	\$10,998	\$15,926	145%
Other Income				
Sundry Income	\$423	\$3,498	(\$3,075)	-88%
Total Other Income	\$423	\$3,498	(\$3,075)	-88%
Total Income	\$2,326,855	\$2,350,537	(\$23,682)	-1%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 December 2024				
Expenditure	Actual	Budgeted	\$ Variation	% Variation
Employee Costs				
Salaries & Wages	\$808,273	\$914,992	(\$106,719)	-12%
Superannuation	\$88,818	\$104,494	(\$15,676)	-15%
Workers Compensation	\$10,520	\$10,000	\$520	5%
Employee Leave - LSL Accruals	\$32,563	\$21,000	\$11,563	55%
Medical Officer Retainer	\$0	\$1,500	(\$1,500)	-100%
Total Employee Costs	\$940,174	\$1,051,986	(\$111,812)	-11%
Prescribed Expenses				
Auditing and Accounting	\$33,270	\$13,250	\$20,020	151%
Insurance	\$33,561	\$31,500	\$2,061	7%
Maintenance	\$17,496	\$17,996	(\$500)	-3%
Vehicle Leasing/maintenance	\$38,654	\$40,992	(\$2,338)	-6%
Total Prescribed Expenses	\$122,982	\$103,738	\$19,244	19%
Rent and Plant Leasing				
Electricity	\$4,936	\$7,998	(\$3,062)	-38%
Plant Leasing Photocopier	\$1,341	\$1,200	\$141	12%
Rent	\$58,611	\$60,000	(\$1,389)	-2%
Water	\$0	\$150	(\$150)	-100%
Gas	\$0	\$1,350	(\$1,350)	-100%
Total Rent and Plant Leasing	\$64,887	\$70,698	(\$5,811)	-8%
IT Licensing and Support				
IT Licences	\$29,073	\$27,000	\$2,073	8%
IT Support	\$25,262	\$27,502	(\$2,240)	-8%
Internet	\$3,094	\$3,000	\$94	3%
IT Other	\$189	\$996	(\$807)	-81%
Total IT Licensing and Support	\$57,618	\$58,498	(\$880)	-2%
Administration				
Administration Sundry	\$6,137	\$4,998	\$1,139	23%
Accreditation Fees	\$2,240	\$1,998	\$242	12%
Board of Management	\$2,833	\$6,000	(\$3,167)	-53%
Bank Charges	\$2,104	\$2,496	(\$392)	-16%
Public Health Sundry	\$1,190	\$2,496	(\$1,306)	-52%
Fringe Benefits Tax	\$7,240	\$7,000	\$240	3%
Legal	\$5,122	\$9,996	(\$4,874)	-49%
Printing & Stationery & Postage	\$11,190	\$10,998	\$192	2%
Telephone	\$9,577	\$9,000	\$577	6%
Occupational Health & Safety	\$2,714	\$5,504	(\$2,790)	-51%
Staff Amenities	\$751	\$2,496	(\$1,745)	-70%
Staff Training	\$6,342	\$6,000	\$342	6%
Human Resource Sundry	\$3,181	\$7,682	(\$4,501)	-59%
Total Administration	\$60,622	\$76,664	(\$16,042)	-21%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 December 2024				
Immunisation				
Immunisation SBP Consumables	\$9,134	\$4,998	\$4,136	83%
Immunisation Clinic Vaccines	\$23,074	\$30,000	(\$6,926)	-23%
Immunisation Worksite Vaccines	\$0	\$0	\$0	N/A
Total Immunisation	\$32,208	\$34,998	(\$2,790)	-8%
Income Protection	(\$1,598)	\$0	(\$1,598)	N/A
Total Uniforms/Income protection	(\$1,598)	\$0	(\$1,598)	0%
Sampling				
Legionella Testing	\$608	\$996	(\$388)	-39%
Total Sampling	\$608	\$996	(\$388)	-39%
Total Materials, contracts and other expenses	\$1,277,500	\$1,397,578	(\$120,078)	-9%
Total Operating Expenditure	\$1,277,500	\$1,397,578	(\$120,078)	-9%
Total Operating Income	\$2,326,855	\$2,350,537	(\$23,682)	-1%
Operating Result	\$1,049,355	\$952,959	\$96,396	10%

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME					
FOR THE YEAR ENDING 30 June 2025					
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	REVISED BUDGET 2024/2025
	INCOME				
1,970,200	Council Contributions	2,094,100	-	-	2,094,100
152,387	Statutory Charges	180,300	-	-	180,300
414,731	User Charges	400,500	-	-	400,500
249,436	Grants, subsidies and contributions	249,000	-	-	249,000
37,380	Investment Income	22,000	-	15,000	37,000
913	Other Income	7,000	-	-	7,000
2,825,047	TOTAL INCOME	2,952,900	-	15,000	2,967,900
	EXPENSES				
1,847,846	Employee Costs	2,104,000	-	(60,000)	2,044,000
636,970	Materials, contracts and other expenses	800,900	-	75,000	875,900
36,923	Finance Charges	-	-	-	-
175,901	Depreciation	48,000	-	-	48,000
2,697,640	TOTAL EXPENSES	2,952,900	-	15,000	2,967,900
127,407	Operating Surplus/(Deficit)	-	-	-	-
(5,287)	Net gain (loss) on disposal of assets	-	-	-	-
122,120	Net Surplus/(Deficit)	-	-	-	-
122,120	Total Comprehensive Income	-	-	-	-

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS					
FOR THE YEAR ENDING 30 June 2025					
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	REVISED BUDGET 2024/2025
	CASHFLOWS FROM OPERATING ACTIVITIES				
	Receipts				
1,970,200	Council Contributions	2,094,100	-	-	2,094,100
152,387	Fees & other charges	180,300	-	-	180,300
414,731	User Charges	400,500	-	-	400,500
37,380	Investment Receipts	22,000	-	15,000	37,000
249,436	Grants utilised for operating purposes	249,000	-	-	249,000
81,777	Other	7,000	-	-	7,000
	Payments				
(1,854,725)	Employee costs	(2,104,000)	-	60,000	(2,044,000)
(556,887)	Materials, contracts & other expenses	(800,900)	-	(75,000)	(875,900)
(36,923)	Finance Payments	-	-	-	-
457,376	Net Cash Provided/(Used) by Operating Activities	48,000	-	-	48,000
	CASH FLOWS FROM FINANCING ACTIVITIES				
-	Loans Received	-	-	-	-
-	Repayment of Borrowings	-	-	-	-
(133,122)	Repayment of Finance Lease Liabilities	-	-	-	-
(133,122)	Net Cash Provided/(Used) by Financing Activities	-	-	-	-
	CASH FLOWS FROM INVESTING ACTIVITIES				
	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	-	-	48,000
644,769	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	670,769	284,113	-	954,882
954,882	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	718,769	284,113	-	1,002,882

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION					
FOR THE YEAR ENDING 30 June 2025					
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	REVISED BUDGET 2024/2025
	<u>CURRENT ASSETS</u>				
954,882	Cash and Cash Equivalents	718,769	284,113		1,002,882
187,908	Trade & Other Receivables	271,901	(83,993)	-	187,908
1,142,790	TOTAL CURRENT ASSETS	990,670	200,120	-	1,190,790
	<u>NON-CURRENT ASSETS</u>				
999,746	Infrastructure, property, plant and equipment	1,030,793	(79,047)	-	951,746
999,746	TOTAL NON-CURRENT ASSETS	1,030,793	(79,047)	-	951,746
2,142,536	TOTAL ASSETS	2,021,463	121,073	-	2,142,536
	<u>CURRENT LIABILITIES</u>				
198,870	Trade & Other Payables	121,916	76,954	-	198,870
289,788	Provisions	285,083	4,705	-	289,788
139,565	Borrowings	111,865	27,700	-	139,565
628,223	TOTAL CURRENT LIABILITIES	518,864	109,359	-	628,223
	<u>NON-CURRENT LIABILITIES</u>				
33,030	Provisions	44,614	(11,584)	-	33,030
782,210	Borrowings	881,032	(98,822)	-	782,210
815,240	TOTAL NON-CURRENT LIABILITIES	925,646	(110,406)	-	815,240
1,443,463	TOTAL LIABILITIES	1,444,510	(1,047)	-	1,443,463
514,567	NET CURRENT ASSETS/(CURRENT LIABILITIES)	471,806	90,761	-	562,567
699,073	NET ASSETS	576,953	122,120	-	699,073
	<u>EQUITY</u>				
699,073	Accumulated Surplus/(Deficit)	576,953	122,120		699,073
699,073	TOTAL EQUITY	576,953	122,120	-	699,073

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY					
FOR THE YEAR ENDING 30 June 2025					
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	REVISED BUDGET 2024/2025
	<u>ACCUMULATED SURPLUS</u>				
576,953	Balance at beginning of period	576,953	122,120		699,073
122,120	Net Surplus/(Deficit)	-	-	-	-
699,073	BALANCE AT END OF PERIOD	576,953	122,120	-	699,073

7.2 DRAFT ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2025/2026

Author: Michael Livori

Ref: AF25/53

Summary

In accordance with the *Local Government Act 1999*, Schedule 2, Part 2 Section 25:

- (1) *a regional subsidiary must have a budget for each financial year*
- (2) *each budget of a regional subsidiary*
 - (a) *must deal with each principal activity of the subsidiary on a separate basis; and*
 - (b) *must be consistent with its business plan; and*
 - (c) *must comply with standards and principles prescribed by the regulations; and*
 - (d) *must be adopted after 31 May for the ensuing financial year, and before a date fixed by the constituent councils; and*
 - (e) *must be provided to the constituent councils in accordance with the regulations.*

The Eastern Health Authority (EHA) Charter clause 8 states:

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 on a date to be determined 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.

Report

Development of the 2025/2026 EHA Annual Business Plan (ABP)

- On 5 March 2025, a Budget Workshop was held to provide Board and Audit Committee members with information in relation to the development of the 2025/2026 ABP and Budget.
- As per the agreed budget development process, a draft ABP and budget was subsequently endorsed by the Board of Management via a circular resolution (refer attachment 2), prior to being provided to Constituent Councils for consideration.

Content of the Draft Annual Business Plan 2025/2026

EHA is required to adopt an Annual Business Plan and Budget each year to outline our objectives and activities for the financial year, our financial requirements and how we will measure our performance.

We have developed a series of strategic objectives, drawn from EHA's commitment to good governance under our Charter and our responsibilities under the *Regional Public Health and Wellbeing Plan 2020-2025*, which is prepared for and adopted by our Constituent Councils.

EHA is currently responsible for the 'Protection for Health' priorities in the Regional Public Health Plan, and this is reflected in our four key focus areas:

1. Public and environmental health services
2. Immunisation
3. Food safety
4. Governance and organisational development

In consultation with our Constituent Councils, we have prepared an Annual Business Plan for the next 12 months that aligns to our strategic objectives within each focus area and guides the efficient and effective delivery of our day-to-day operations (provided as attachment 1).

With the Regional Public Health and Wellbeing Plan 2020-2025 coming to the end of its timeframe, Constituent Councils have determined to undertake a different approach in the next iteration of their public health planning. This may see them embedding their public health directions into their own Strategic Plans, rather than in a standalone regional plan. With this in mind, EHA has developed a Strategic Plan – "Towards 2033" to provide a strategic driver for EHA's work beyond 2025. The plan will guide future versions of EHA's Annual Business Plan.

Annual Business Plan Overview of Priorities

Focus Area	2025-26 Priorities
1. Public and Environmental Health Services	<ol style="list-style-type: none"> 1. Review EHA's wastewater register to allow communication of key information to relevant residents regarding service schedules and other requirements in accordance with the SA Public Health (Wastewater) Regulations 2013. 2. Develop an information pack for local high risk beauty businesses. 3. Interactive face to face information stalls to be held at various locations within EHA's Constituent Councils. 4. Continue to provide feedback to SA Health on the review of Public Health Regulations review as required.
2. Immunisation	<ol style="list-style-type: none"> 1. Increase awareness of EHA's public immunisation clinic program by leveraging the various communication channels including utilising social media platforms, community newsletters, local advertising, and the EHA website to reach a wider audience. 2. Continue to uphold strong governance and ensure the successful delivery of EHA's public clinic immunisation program, fully aligned with the National Immunisation Program (NIP) Schedule. 3. Continued focus on conducting thorough catch-up immunisation history assessments to ensure individuals are up to date with their immunisations. 4. Deliver the School Immunisation Program (SIP) in accordance with the SA Health Service Agreement contract. In partnership with SA Health, develop and distribute communication toolkits for schools and families to facilitate clear and effective information sharing. 5. Explore opportunities to introduce an online consent system for public clinics and workplace flu vaccinations. 6. Explore additional opportunities within the community to promote EHA's services, such as partnering with local organisations, attending community events, and utilising local media platforms. 7. Undertake a performance evaluation for all three immunisation services provided by EHA (Public Clinics, Flu Worksites and School Immunisation Program).

Focus Area	2025-26 Priorities
3. Food Safety	<ol style="list-style-type: none"> 1. Review and update the temporary events information pack for event organisers, stallholders and food vehicles. 2. Develop food safety posters with QR codes linking key websites. 3. Interactive face-to-face information stalls to be held at various locations within EHA's Constituent Councils.
4. Governance and Organisational Development	<ol style="list-style-type: none"> 1. Revise Annual Business Plan Structure to align with EHA Strategic Plan – Towards 2033. 2. Distribution of targeted quarterly performance reports for Constituent Councils to supplement Board reports. 3. Deliver upon request a presentation highlighting strengths and benefits of centralised service delivery model for Constituent Council Elected Members. 4. Workplace Health and Safety (WHS) Performance – Effectively identifying and mitigating workplace hazards to ensure the health, safety, and wellbeing of employees, with measurable outcomes.

Budget Overview

The forecast for the 2025/2026 financial year is that EHA's operating result will be a break even result. A total of \$2,201,000 will be raised through contributions from our Constituent Councils. This represents a 5.1% increase in overall collective contributions from the previous year.

Operating Activity	(\$'000s)
Total Income	\$3,093
Less	
Employee costs	\$2,196
Operating Expenditure	\$849
Depreciation	\$48
Net Surplus (Deficit)	(\$0) Break Even

The key assumptions that have been used to prepare the 2025-26 Budget are summarised below.

- Use of Contribution Formula which will have differing impacts on individual councils.
- Enterprise Agreement increase of 4% and 0.5% super guarantee increase.
- Delivery of Immunisation Service Contracts to Unley Council
- No Changes to the 2025 or 2026 School Immunisation Program.

Budgeted Financial Statements can be found in the ABP document and consist of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity.

Our performance against this Annual Business Plan will be reported in August 2025 and will be reflected in our Annual Report.

Funding the Business Plan and the Budget

The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter. Aside for a 5% nominal administrative component that is shared equally (1% per council), costs are shared on a proportional basis, dependent upon the numbers of individual public health activities conducted by EHA on behalf of Constituent Councils.

As detailed previously, there is a 5.1% increase in overall collective contributions requested from Constituent Councils for 2025/2026. On a longer term perspective, and as seen in Table 1, the average increases in contributions requested for Constituent Councils over the last 12 financial years has been 2.85%.

Table 1: Annual increase in total contributions requested from Constituent Councils.

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
2018/2019	\$ 1,723,023	\$ 42,153	2.51%
2019/2020	\$ 1,757,120	\$ 34,097	1.98%
2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
Average Annual Increase for 12 year period			2.85%

Table 2 details the contribution required from each Constituent Council using the revised formula including the change from the previous year. While there is a 5.1% overall increase in contributions, the revised formula and changes to activity proportion has the effect of redistributing costs between constituent councils.

Table 2: Constituent Council proportion and contributions for 2025/2026

2025/2026		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Expenditure	\$ 3,093,400						
Less General Receipts - Funding Statement D45	\$ 892,400						
Total Required Operating contributions	\$ 2,201,000						
Constituent Council Contribution proportion		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contribution from previous year (2024/2025)							
Contribution proportion 2024/2025		28.12%	25.33%	30.65%	11.89%	4.01%	100.00%
Actual Contribution 2024/2025		\$ 588,959	\$ 530,383	\$ 641,814	\$ 248,997	\$ 83,947	\$ 2,094,100
Change in Contribution Proportion from previous FY		0.44%	0.91%	-0.31%	-0.85%	-0.20%	
Change in Contribution (\$)		\$ 39,853	\$ 47,139	\$ 25,886	\$ (5,969)	\$ (9)	\$ 106,900
Change in contributions (%)		6.77%	8.89%	4.03%	-2.40%	-0.01%	5.10%

Process from here

- Constituent Council feedback and a final budget will be considered for adoption at the Board of Management meeting to be held on 25 June 2025.
- A copy of the budget will be provided to the Chief Executive Officer of each Constituent Council within 5 days of its adoption.

RECOMMENDATION

That:

1. The Draft Annual Business Plan and Budgeted Financial Statements for 2025/2026 Report is received.

EASTERN HEALTH AUTHORITY ANNUAL BUSINESS PLAN AND BUDGET 2025/2026



Table of Contents

Introduction	3
<i>Keeping the community healthy – About EHA</i>	3
<i>Developing our 2025-26 Annual Business Plan</i>	4
<i>Key influences in 2025-26</i>	5
Annual Business Plan Overview	6
Focus Area 1 - Public and Environmental Health Services.....	8
Focus Area 2 - Immunisations.....	12
Focus Area 3 - Food Safety.....	17
Focus Area 4 - Governance and Organisational Development.....	20
Budget Overview	23
Funding the Annual Business Plan	24
2025-26 Budget	25

Introduction

Keeping the community healthy – About Eastern Health Authority (EHA)

Eastern Health Authority (EHA) is a regional subsidiary established under the Local Government Act 1999 with the core purpose of “providing public and environmental health services to the communities of our Constituent Councils”, who currently comprise:

- City of Burnside
- Campbelltown City Council
- City of Norwood Payneham and St Peters
- City of Prospect
- Town of Walkerville.

Guided by the functions and powers outlined in the EHA Charter, EHA provides centralised service delivery and operates as the “combined environmental health department” of each council in the region.

EHA has a long and proud history of protecting the health, safety and wellbeing of these communities, located in Adelaide’s eastern and inner northern suburbs, and which currently total approximately 174,000 residents.

EHA’s success is built on our singular and dedicated focus on public and environmental health, specialist and passionate staff, strong and open relationships with our Constituent Councils, and our ability to effectively advocate on public health matters as a united regional voice. The approach represents outstanding value for money for ratepayers and means our communities enjoy the highest standards of environmental health services.

The services provided by EHA continue to evolve, but generally focus on:

- Inspection and regulation of food premises
- Immunisation
- Hygiene and sanitation control
- Monitoring and regulation of communicable and infectious disease
- Licencing and monitoring of Supported Residential Facilities (SRFs).

EHA’s services are delivered by a small and highly skilled staff team and overseen by a Board of Management comprised of two representatives from each of the Constituent Councils. EHA is funded by contributions from Constituent Council, service delivery income, and grant revenue.

Key Statistics

Population Served	171,470
Staffing	26 Staff (19 FTE)
Number of Inspections Undertaken	1,841
Number of Immunisations Administered	26,647
Total Budget	\$3,093K
Grant Funding Received	\$259K
User Income Generated	\$390K
Constituent Council Contributions	\$2,201K

Developing our 2025-26 Annual Business Plan

EHA is required to adopt an Annual Business Plan and Budget each year to outline our objectives and activities for the financial year, our financial requirements and how we will measure our performance.

We have developed a series of strategic objectives, drawn from EHA's commitment to good governance under our Charter and our responsibilities under the *Regional Public Health and Wellbeing Plan 2020-2025*, which is prepared for and adopted by our Constituent Councils.

EHA is currently responsible for the 'Protection for Health' priorities in the Regional Public Health Plan, and this is reflected in our four key focus areas:

1. Public and environmental health services
2. Immunisation
3. Food safety
4. Governance and organisational development

In consultation with our Constituent Councils, we have prepared an Annual Business Plan for the next 12 months that aligns to our strategic objectives within each focus area and guides the efficient and effective delivery of our day-to-day operations.

With the Regional Public Health and Wellbeing Plan 2020-2025 coming to the end of its timeframe, Constituent Councils have determined to undertake a different approach in the next iteration of their public health planning. This may see them embedding their public health directions into their own Strategic Plans, rather than in a standalone regional plan. With this in mind EHA has developed a Strategic Plan – "Towards 2033" to provide a strategic driver for EHA's work beyond 2025. The plan will guide future versions of EHA's Annual Business Plan.

Key influences in 2025-26

The environment in which EHA and our Constituent Councils operate in is always changing. In preparing our 2025-26 Annual Business Plan, EHA has considered the key influences that we need to be aware of and respond to throughout the next 12 months. The major external factors that we have taken into consideration in the preparation of our Plan are summarised below.

P POLITICAL	<ul style="list-style-type: none"> • <i>Changes in government / council policies</i> • <i>Revised Charter</i>
E ECONOMIC	<ul style="list-style-type: none"> • <i>Enterprise Agreement Labour Cost Increase</i> • <i>Continuation of Immunisation Service Provision Contract with City of Unley</i> • <i>Increase in Focus on Worksite Flu Program</i> • <i>No Changes to School Immunisation program for 2025 and 2026</i>
S SOCIAL	<ul style="list-style-type: none"> • <i>Community attitudes to vaccines</i> • <i>Community expectations of environmental health</i> • <i>Community attitude towards compliance</i> • <i>Changing customer / community expectations</i>
T TECHNOLOGICAL	<ul style="list-style-type: none"> • <i>Data collection and analysis</i> • <i>Smart technology</i> • <i>Online services / immunisation bookings / information provision</i> • <i>New ways of communicating</i> • <i>Increased functionality from enhanced Immunisation Database</i>
E ENVIRONMENTAL	<ul style="list-style-type: none"> • <i>Increased risk of emergency events</i> • <i>Environmental Health Impacts of climate change</i> • <i>Disease from pests</i>
L LEGAL	<ul style="list-style-type: none"> • <i>Revised public health regulations</i> • <i>Training and evidence requirements for Food Businesses</i> • <i>Lack of appropriate registration and licensing systems for food safety and public health matters</i> • <i>Review of Supported Residential Facility legislation.</i>

Annual Business Plan Overview

Our 2025-26 Priorities

Focus Area	2025-26 Priorities
1. Public and Environmental Health Services	<ol style="list-style-type: none"> 1. Review EHA's wastewater register to allow communication of key information to relevant residents regarding service schedules and other requirements in accordance with the SA Public Health (Wastewater) Regulations 2013. 2. Develop an information pack for local high risk beauty businesses. 3. Interactive face to face information stalls to be held at various locations within EHA's Constituent Councils. 4. Continue to provide feedback to SA Health on the review of Public Health Regulations review as required.
2. Immunisation	<ol style="list-style-type: none"> 1. Increase awareness of EHA's public immunisation clinic program by leveraging the various communication channels including utilising social media platforms, community newsletters, local advertising, and the EHA website to reach a wider audience. 2. Continue to uphold strong governance and ensure the successful delivery of EHA's public clinic immunisation program, fully aligned with the National Immunisation Program (NIP) Schedule. 3. Continued focus on conducting thorough catch-up immunisation history assessments to ensure individuals are up to date with their immunisations. 4. Deliver the School Immunisation Program (SIP) in accordance with the SA Health Service Agreement contract. In partnership with SA Health, develop and distribute communication toolkits for schools and families to facilitate clear and effective information sharing. 5. Explore opportunities to introduce an online consent system for public clinics and workplace flu vaccinations. 6. Explore additional opportunities within the community to promote EHA's services, such as partnering with local organisations, attending community events, and utilising local media platforms. 7. Undertake a performance evaluation for all three immunisation services provided by EHA (Public Clinics, Flu Worksites and School Immunisation Program).

Focus Area	2025-26 Priorities
3. Food Safety	<ol style="list-style-type: none"> 1. Review and update the temporary events information pack for event organisers, stallholders and food vehicles. 2. Develop food safety posters with QR codes linking key websites. 3. Interactive face-to-face information stalls to be held at various locations within EHA's Constituent Councils.
4. Governance and Organisational Development	<ol style="list-style-type: none"> 1. Revise Annual Business Plan Structure to align with EHA Strategic Plan – Towards 2033. 2. Distribution of targeted quarterly performance reports for Constituent Councils to supplement Board reports. 3. Deliver upon request a presentation highlighting strengths and benefits of centralised service delivery model for Constituent Council Elected Members. 4. Workplace Health and Safety (WHS) Performance – Effectively identifying and mitigating workplace hazards to ensure the health, safety, and wellbeing of employees, with measurable outcomes.

Focus Area 1 - Public and Environmental Health Services

Strategic Objectives

- 1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.
- 1.2 Increase awareness and understanding of good public and environmental health through community and business education programs.
- 1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.
- 1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.

2025-2026 Priorities

Priority	Why this is important	Strategy
1. Review EHA's wastewater register to allow communication of key information to relevant residents regarding service schedules and other requirements in accordance with the SA Public Health (Wastewater) Regulations 2013.	New residents may not be aware of their obligations for servicing and maintenance of their wastewater systems. By reviewing the register and using data available from the Constituent Councils EHA will be able to ensure communication is made with the appropriate residents and provide guidance regarding maintenance and how to identify public health risks that arise from wastewater systems on their property.	1.1 1.2
2. Develop an information pack for local high risk beauty businesses.	EHA is responsible for administering the SA Public Health Act 2011 which includes preventing risk to public health. By providing high risk beauty businesses with information on how to prevent and control infection, specifically when undertaking skin penetration activities, EHA can increase awareness of best practice as stipulated within the Guidelines on the Safe and Hygienic Practice of Skin Penetration.	1.1 1.2

Priority	Why this is important	Strategy
3. Interactive face to face information stalls to be held at various locations within EHA's Constituent Councils.	<p>In collaboration with the Immunisation team, Environmental Health Officers will be available to interact face to face with the local businesses and community to provide information and answer questions relating to public health.</p> <p>This initiative will not only increase visibility of EHA but the awareness of good public health and environmental health practices to protect and maintain the health of the community to reduce the incidence of disease, injury or disability.</p>	1.1 1.2
4. Continue to provide feedback to SA Health on the review of Public Health Regulations review as required.	EHA's key responsibility is to administer the Public Health Act and its associated Regulations. Providing feedback to the review of the Regulations enables EHA to address what is working well and areas of change to enable these legislative tools to be effective to ensure residents are provided with a safe and healthy lifestyle.	1.1

Core services

EHA will continue to:

- Implement the elements of the Regional Public Health Plan 'Better Living, Better Health' as they apply to EHA.
- Comply with all relevant legislation and reporting requirements in undertaking assessments and investigating complaints to ensure appropriate standards are met in regulated premises:
 - Public swimming pools and spas
 - Cooling towers and warm water systems
 - Personal care and body art
 - Onsite wastewater management systems
- Respond to or coordinate multi-agency responses to public health enquiries and complaints within the built environment that give rise to public health risk.
- Provide information, advice and resources to households and businesses to assist with the management of public health risks.
- Contribute to and promote interagency management of residents impacted by hoarding and squalor.

- Develop, maintain, and distribute a comprehensive range of health education and promotion material to educate the community and promote good public health and also in particular areas of focus identified by SA Health.
- Assess applications under the Supported Residential Facilities legislation and undertake inspections and investigations to ensure residents receive an appropriate level of care.
- Liaise with Constituent Councils and Eastern Adelaide Zone Emergency Management Committee to ensure integration of emergency management arrangements.
- Provide public and environmental health information to the community and businesses during emergencies to minimise public health consequences of emergency events.
- Continue to actively collaborate and participate in the State Interagency Hoarding and Squalor group (SAHSN). EHA will continue to facilitate meetings once every year and will continue to support the group and assist in advocating for more effective resolutions, development, review and distribution of hoarding and squalor legislation, guidelines and procedures.

Key performance indicators

We will know that we are on track to achieve our strategic objectives if we meet these Key Performance Indicators.

Strategic Objectives	KPIs
1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.	<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>
1.2 Increase awareness and understanding of good public and environmental health through community and business education programs.	<p>Reduce the number of health inspections that require a follow up inspection to achieve compliance.</p> <p>All Constituent Councils are using EHA public health resources in their own communications.</p> <p>Participation in at least two proactive educational activities annually.</p>

Strategic Objectives	KPIs
1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.	Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually. All licensing applications are processed within the legislated timeframes.
1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.	Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings. Conduct or participate in at least one business continuity or emergency management plan exercise annually.

Focus Area 2 - Immunisations

Strategic Objectives

- 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.
- 2.2 Increase number of adult and child clients and vaccinations through promotion and provision of accessible clinics, booking systems and appointment times.
- 2.3 Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.
- 2.4 Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.

2025-26 Priorities

Priority	Why this is important	Strategy
1. Increase awareness of EHA's public immunisation clinic program by leveraging the various communication channels including utilising social media platforms, community newsletters, local advertising, and the EHA website to reach a wider audience.	<p>The development and distribution of promotional and informational materials within our community helps raise awareness of our services and the critical importance of immunisation.</p> <p>EHA's website serves as a powerful tool for communicating this information, as well as details about the various immunisation programs and projects being offered.</p> <p>Expanding EHA's social media presence through Constituent Council platforms will further enhance awareness of immunisation clinics and flu worksite programs.</p> <p>Educate clients about the clinic schedule options available, so they can take full advantage of EHA's free immunisation services offered by their local councils.</p>	2.1 2.2 2.3

Priority	Why this is important	Strategy
2. Continue to uphold strong governance and ensure the successful delivery of EHA's public clinic immunisation program, fully aligned with the National Immunisation Program (NIP) Schedule.	Immunisation is a safe and effective way to protect individuals from harmful diseases that can cause serious health issues. Through consistent and effective management and governance, our specialist immunisation nurses and customer service team ensure that the community receives high-quality, safe immunisation services. This ongoing commitment guarantees the program's reliability and provides the best care for our community.	2.1 2.2 2.3
3. Continued focus on conducting thorough catch-up immunisation history assessments to ensure individuals are up to date with their immunisations.	There will be an ongoing focus on conducting catch-up immunisation history assessments for newly arrived families and individuals with overseas immunisation records, ensuring they are aligned with the National Immunisation Program (NIP). EHA's Registered Nurses (RNs) perform these assessments and update immunisation records in the Australian Immunisation Register (AIR), leading to an increase in the number of vaccines administered at EHA clinics.	2.1 2.2 2.3
4. Deliver the School Immunisation Program (SIP) in accordance with the SA Health Service Agreement contract. In partnership with SA Health, develop and distribute communication toolkits for schools and families to facilitate clear and effective information sharing.	Building and maintaining a strong, ongoing relationship with SA Health and high schools in our area is crucial for the successful delivery of the program. Key components include collaborating closely with school coordinators and SA Health to implement and evaluate the program, fostering community engagement with schools, and submitting consent forms and statistics through IRIS and the Australian Immunisation Register (AIR).	2.1 2.3

Priority	Why this is important	Strategy
5. Explore opportunities to introduce an online consent system for public clinics and workplace flu vaccinations.	The introduction of an online booking system for public clinics and worksite vaccinations would offer a more efficient and convenient way for individuals to provide consent, reduce paperwork, and simplify the scheduling process. Additionally, an online system could enhance data management, improve accuracy, and potentially boost participation rates by making the consent process more accessible and user-friendly.	2.3
6. Explore additional opportunities within the community to promote EHA's services, such as partnering with local organisations, attending community events, and utilising local media platforms.	Engaging with schools, workplaces, and community centres offers valuable opportunities to raise awareness of EHA's services and expand its reach. EHA should explore options to participate in informational sessions, distribute materials, and host events to further build community trust and encourage participation. These initiatives will not only increase awareness but also provide individuals with easier access to essential services in environments that are convenient and familiar to them.	2.3
7. Undertake a performance evaluation for all three immunisation services provided by EHA (Public Clinics, Flu Worksites and School Immunisation Program).	The purpose of the evaluation is to identify limitations and opportunities to continually improve and maintain a high quality immunisation service that complied with all relevant legislation and contributes to the effective control of preventable disease.	2.1 2.2

Core services

EHA will continue to:

- Deliver the School Immunisation Program in alignment with the SA Health Service Agreement, ensuring the program meets all required standards and effectively serves the needs of students and the broader community.
- Ensure effective governance and delivery of a public health immunisation program in compliance with relevant legislation and EHA's adopted service standards.
- Promote and offer a professional Workplace Immunisation Program on a fee-for-service basis.
- Promote EHA's public immunisation clinic program in line with EHA's marketing strategies.
- Provide Constituent Councils with educational and promotional materials related to immunisation.
- Promote EHA's online booking system for immunisation appointments, improving accessibility and convenience for clients.
- Engage in discussions with SA Health and the Local Government Association regarding funding and support for the delivery of local government immunisation services.

Key performance indicators

We will know that we are on track to achieve our strategic objectives if we are meeting these Key Performance Indicators.

Strategic Objectives	KPIs
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>Clinic performance evaluation completed.</p> <p>Submit all reports within the required timeframes.</p> <p>Annual Cold Chain audit and pharmaceutical refrigerator maintenance.</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>All eligible students are offered vaccinations through the School Immunisation Program.</p> <p>At least 75% of bookings will be made online, improving convenience for clients.</p> <p>Clinic Timetable reviewed and published by 30 November.</p>

2.3	Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.	<p>Aim to maintain a renewal rate of at least 70% for the Workplace Immunisation Program, ensuring ongoing participation and engagement from businesses.</p> <p>All requirements of the SA Health Service Agreement contract will be fully satisfied, ensuring compliance with all relevant standards and expectations.</p>
2.4	Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.	No reduction in the level of State Government funding provided to EHA to deliver immunisation services.

Focus Area 3 - Food Safety

Strategic Objectives

- 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.
- 3.2 Be proactive in building positive relationships with food businesses and provide training and resources to encourage and support compliance with food safety standards.
- 3.3 Build community awareness of food safety issues by leading or participating in food safety education projects and partnerships.

2025-26 Priorities

Priority	Why this is important	Strategy
1. Review and update the temporary events information pack for event organisers, stallholders and food vehicles.	Providing businesses and event organisers with relevant information encourages compliance with food safety standards. EHA's inspections of temporary events within the Constituent Councils has revealed an opportunity for promotion of food safety specific to temporary events. An updated information pack can provide necessary information for event organisers, and mobile and temporary food businesses on food safety to ensure they are aware of relevant food safety standards prior to attending events.	3.2 3.3
2. Develop food safety posters with QR codes linking key websites.	Information regarding food safety can be found in multiple locations that may be difficult for the community to access. By developing posters and QR codes that link to key food safety information the community and business owners will have easy access to EHA's resources or other Government or non-Government materials. Posters in public locations and promotion on social media platforms will encourage compliance and build community awareness of food safety issues.	3.2 3.3

Priority	Why this is important	Strategy
3. Interactive face to face information stalls to be held at various locations within EHA's Constituent Councils.	<p>Hold information stalls at various locations throughout the year. In collaboration with the Immunisation Team, Environmental Health Officers will be available to interact face to face with the local businesses and community to provide information and an opportunity to answer questions relating to food safety; safe food practices; starting a food business including home based businesses; temporary events.</p> <p>This initiative will not only increase visibility of EHA but the awareness of safe food practices within requirements within food businesses and best practices within your home to contribute to the effective control of preventable food borne illness.</p>	<p>3.1</p> <p>3.2</p> <p>3.3</p>

Core services

EHA will continue to:

- Monitor and maintain a register of all food businesses operating within EHA's jurisdiction.
- Conduct routine food business assessments using an appropriate food safety rating tool to ensure compliance with the *Food Act 2001* and Food Safety Standards.
- Undertake enforcement action in relation to breaches of the *Food Act 2001* and Food Safety Standards and follow up actions to ensure compliance is achieved.
- Implement the voluntary SA Health Food Star Rating Scheme.
- Respond to food-related customer complaints in accordance with customer service standards and SA Health guidelines and maintain a register of all food related complaints.
- Respond to food recalls in accordance with SA Health recommendations.
- Engage with applicants and provide advice to Constituent Councils about development applications and the structural fit out of new food businesses.
- Assess risks, conduct safety assessments where required and provide educational materials for temporary food businesses and temporary events.
- Provide reports on food safety assessments investigations and actions to the Board, Constituent Councils and SA Health.
- Provide food safety training for food businesses within EHA's Constituent Council area.
- Collate food safety newsletters to be distributed to EHA's food businesses.

- Develop and maintain a comprehensive range of health education and promotion material on food safety related issues and in particular areas of focus identified by SA Health.

Key performance indicators

We will know that we are on track to achieve our strategic objectives if we meet these Key Performance Indicators.

Strategic Objectives	KPIs
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>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>
3.2 EHA is proactive in building positive relationships with food businesses and provide training and resources to encourage and support compliance with food safety standards.	<p>Reduce the number of routine food premise inspections requiring a follow up inspection to address non-compliance.</p> <p>The average rating given under the SA Health Food Star Rating Scheme is increasing annually.</p> <p>All new food businesses receive an EHA Welcome Pack following notification.</p>
3.3 Build community awareness of food safety issues by leading or participating in food safety education projects and partnerships.	<p>Provide food safety training to at least 60 participants annually.</p> <p>All Constituent Councils are using EHA food safety education materials in their communications.</p>

Focus Area 4 - Governance and Organisational Development

Strategic Objectives

- 4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.
- 4.2 Keep Constituent Councils informed of the services and actions performed by EHA on their behalf and the community outcomes being achieved.
- 4.3 Demonstrate leadership within the local government sector as an advocate for public health reforms that benefit the community and councils.
- 4.4 Provide a safe, healthy and rewarding working environment.

2025-26 Priorities

Priority	Why this is important	Strategy
1. Revise Annual Business Plan Structure to align with EHA Strategic Plan – Towards 2033.	Constituent Councils have determined to undertake a different approach in the next iteration of their public health planning. With this in mind EHA developed a Strategic Plan – “Towards 2033”. The plan will become the strategic driver for EHA’s work beyond 2025 when the Regional Public Health and Wellbeing Plan 2020-2025 comes to the end of its life.	4.1
2. Distribution of targeted quarterly performance reports for Constituent Councils to supplement Board reports.	The quarterly reports provide Constituent Councils with targeted, easily digestible performance reporting on a dashboard format, focusing on high-level EHA service provision which supplement more detailed Board reports.	4.2
3. Deliver upon request a presentation highlighting strengths and benefits of centralised service delivery model for Constituent Council Elected Members.	A presentation provided to Constituent Council Elected Members and/or Executive which highlight the benefits of EHA as a centralised service delivery model provider will assist with strategic council engagement and relationships.	4.2

Priority	Why this is important	Strategy
4. Workplace Health and Safety (WHS) Performance – Effectively identifying and mitigating workplace hazards to ensure the health, safety, and wellbeing of employees, with measurable outcomes.	<p>Effectively identifying and mitigating workplace hazards, will allow EHA to comply with legal requirements, avoid costly fines, and lower insurance premiums.</p> <p>Consistently measuring and improving WHS performance will demonstrate a commitment to safety, helping to build trust with employees, clients, and Constituent Council Elected Members.</p>	4.4

Core services

EHA will continue to:

- Achieve full compliance with the requirements of the EHA Charter and the Local Government Act 1999.
- Provide administrative assistance to the Public Health Plan Advisory Committee
- Prepare and monitor a Long-Term Financial Plan
- Prepare, monitor, and implement a Corporate Risk Plan
- Make submissions on public health reforms on behalf of Constituent Councils
- Compile and submit all periodic reports on EHAs activities required by legislation (Public Health Act, Food Act, Safe Drinking Water Act etc.)
- Explore the potential for the expansion of service provision to areas outside of current Constituent Councils
- Expand the functionality of Health Manager and Mobile Health to improve inspection, compliant and administrative efficiency, and reporting capabilities.
- Foster team cohesiveness and support effective teamwork.
- Provide systems for a safe working environment with appropriate Work Health and Safety (WHS) practices in place.
- Provide professional development opportunities for staff and encourage membership of relevant professional organisations.

Key performance indicators

We will know that we are on track to achieve our strategic objectives if we meet these Key Performance Indicators.

Strategic Objectives	KPIs
4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.	No instances of non-compliance with the EHA Charter. No instances of non-compliance with the reporting requirements to external bodies required by legislation. Ongoing implementation of all risk controls in the EHA Corporate Risk Plan.
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.
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.
4.4 Create an environment where safety, well-being, and employee satisfaction are central to our operations	Review of the WHS systems and continually fostering a safe, healthy, and satisfying workplace. Regular monitoring to identify areas of improvement and measure the impact of safety and wellness initiatives, creating a positive and supportive environment for all employees.

Budget Overview

The forecast for the 2025/2026 financial year is that EHA's operating result will be a break-even result. A total of \$2,201,000 will be raised through contributions from our Constituent Councils.

This represents a 5.1% increase in overall collective contributions from the previous year.

Operating Activity	(\$'000s)
Total Income	\$3,093
Less	
Employee costs	\$2,196
Operating Expenditure	\$849
Depreciation	\$48
Net Surplus (Deficit)	\$0

The key assumptions that have been used to prepare the 2025-26 Budget are summarised below.

- Use of Contribution Formula which will have differing impacts on individual councils.
- Enterprise Agreement increase of 4% and 0.5% super guarantee increase.
- Delivery of Immunisation Service Contracts to Unley Council
- No Changes to the 2025 or 2026 School Immunisation Program.

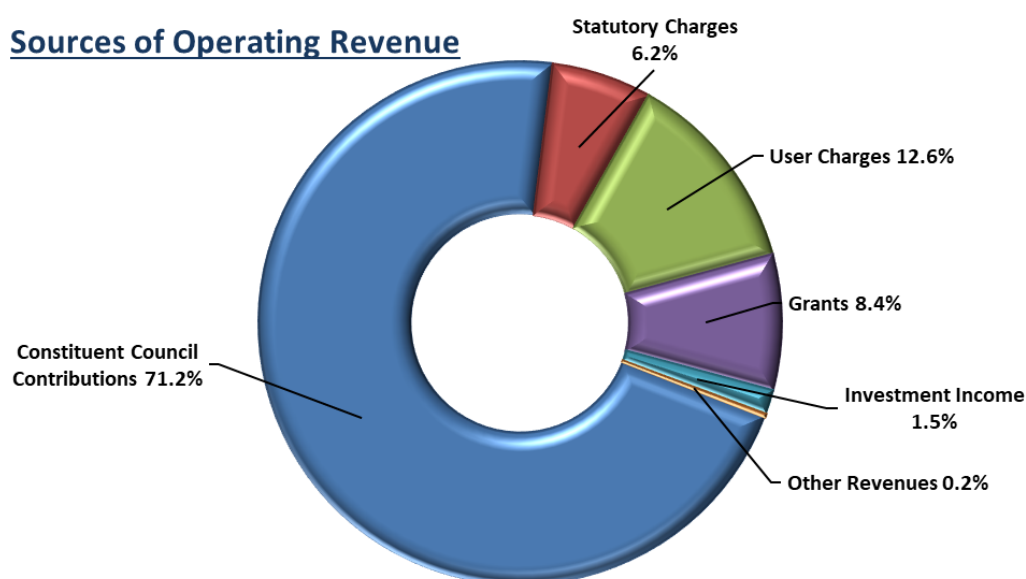
Budgeted Financial Statements can be found on pages 25-27 of the ABP document and consist of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Cash Flows and Statement of Changes in Equity.

Our performance against this Annual Business Plan will be reported in our Annual Report, which will be provided to Constituent Councils by 30 September 2025.

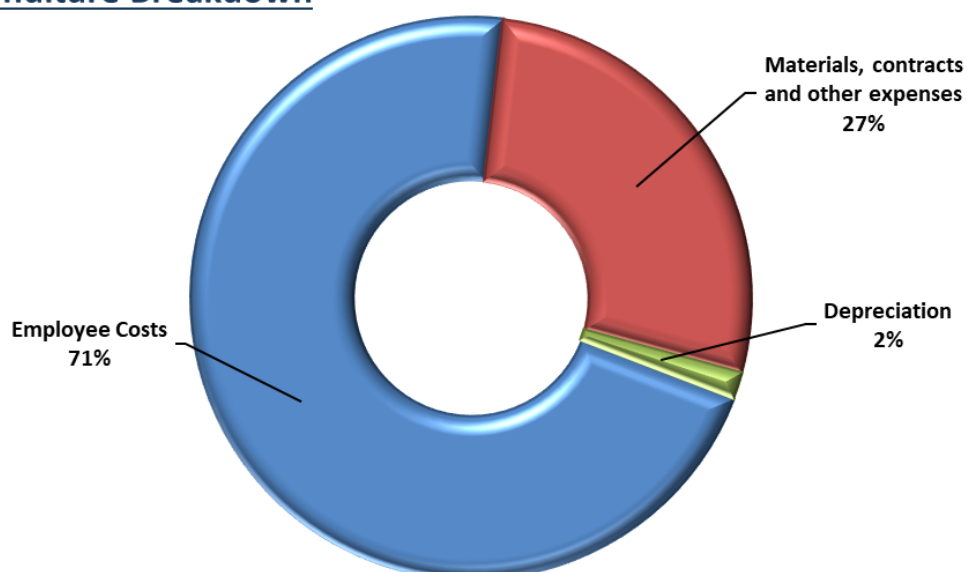
Funding the Annual Business Plan

The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter. Aside for a 5% nominal administrative component that is shared equally (1% per council), costs are shared on a proportional basis, dependent upon the numbers of individual public health activities conducted by EHA on behalf of Constituent Councils.

Sources of Operating Revenue



Expenditure Breakdown



2025-26 Budget

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME		
FOR THE YEAR ENDING 30 June 2026		
ADOPTED BUDGET 2024/2025 as at 30 December 2024		DRAFT BUDGET 2025/2026
	INCOME	
2,094,100	Council Contributions	2,201,000
180,300	Statutory Charges	191,400
400,500	User Charges	390,000
249,000	Grants, subsidies and contributions	259,000
37,000	Investment Income	45,000
7,000	Other Income	7,000
2,967,900	TOTAL INCOME	3,093,400
	EXPENSES	
2,044,000	Employee Costs	2,196,000
875,900	Materials, contracts and other expenses	849,400
-	Finance Charges	-
48,000	Depreciation	48,000
2,967,900	TOTAL EXPENSES	3,093,400
-	Operating Surplus/(Deficit)	-
	Net gain (loss) on disposal of assets	-
-	Net Surplus/(Deficit)	-
-	Total Comprehensive Income	-

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS		
FOR THE YEAR ENDING 30 June 2026		
ADOPTED BUDGET 2024/2025 as at 30 December 2024		DRAFT BUDGET 2025/2026
	CASHFLOWS FROM OPERATING ACTIVITIES	
	Receipts	
2,094,100	Council Contributions	2,201,000
180,300	Fees & other charges	191,400
400,500	User Charges	390,000
37,000	Investment Receipts	45,000
249,000	Grants utilised for operating purposes	259,000
7,000	Other	7,000
-	Payments	
(2,044,000)	Employee costs	(2,196,000)
(875,900)	Materials, contracts & other expenses	(849,400)
-	Finance Payments	-
48,000	Net Cash Provided/(Used) by Operating Activities	48,000
	CASH FLOWS FROM FINANCING ACTIVITIES	
-	Loans Received	-
-	Repayment of Borrowings	-
-	Repayment of Finance Lease Liabilities	-
-	Net Cash Provided/(Used) by Financing Activities	-
	CASH FLOWS FROM INVESTING ACTIVITIES	
-	Receipts	
-	Sale of Replaced Assets	-
-	Payments	
-	Expenditure on renewal / replacements of assets	-
-	Expenditure on new / upgraded assets	-
-	Distributions paid to constituent Councils	-
-	Net Cash Provided/(Used) by Investing Activities	-
48,000	NET INCREASE (DECREASE) IN CASH HELD	48,000
954,882	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	1,002,882
1,002,882	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,050,882

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION		
FOR THE YEAR ENDING 30 June 2026		
ADOPTED BUDGET 2024/2025 as at 30 December 2024		DRAFT BUDGET 2025/2026
	<u>CURRENT ASSETS</u>	
1,002,882	Cash and Cash Equivalents	1,050,882
187,908	Trade & Other Receivables	187,908
1,190,790	TOTAL CURRENT ASSETS	1,238,790
	<u>NON-CURRENT ASSETS</u>	
951,746	Infrastructure, property, plant and equipment	903,746
951,746	TOTAL NON-CURRENT ASSETS	903,746
2,142,536	TOTAL ASSETS	2,142,536
	<u>CURRENT LIABILITIES</u>	
198,870	Trade & Other Payables	198,870
289,788	Provisions	289,788
139,565	Borrowings	139,565
628,223	TOTAL CURRENT LIABILITIES	628,223
	<u>NON-CURRENT LIABILITIES</u>	
33,030	Provisions	33,030
782,210	Borrowings	782,210
815,240	TOTAL NON-CURRENT LIABILITIES	815,240
1,443,463	TOTAL LIABILITIES	1,443,463
562,567	NET CURRENT ASSETS/(CURRENT LIABILITIES)	610,567
699,073	NET ASSETS	699,073
	<u>EQUITY</u>	
699,073	Accumulated Surplus/(Deficit)	699,073
699,073	TOTAL EQUITY	699,073

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY		
FOR THE YEAR ENDING 30 June 2026		
ADOPTED BUDGET 2024/2025 as at 30 December 2024		DRAFT BUDGET 2025/2026
	<u>ACCUMULATED SURPLUS</u>	
699,073	Balance at beginning of period	699,073
-	Net Surplus/(Deficit)	-
699,073	BALANCE AT END OF PERIOD	699,073
	<u>TOTAL EQUITY</u>	
699,073	Balance at beginning of period	699,073
-	Net Surplus/(Deficit)	-
699,073	BALANCE AT END OF PERIOD	699,073

EASTERN HEALTH AUTHORITY

Minute of a decision by the Board of Management of Eastern Health Authority (EHA) made via circular resolution.

Resolution Proposed by Circular Resolution

1.0 DRAFT ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2025/2026

1. The Draft Annual Business Plan and Budgeted Financial Statements for 2025/2026 Report is received.
2. The Draft Annual Business Plan and Budgeted Financial Statements for 2025/2026 provided as attachment 1 to this report is endorsed.

There were ten (10) votes in favour, zero (0) votes against. Nine (9) votes were received before the prescribed date and time in the notice. One (1) vote was received after the prescribed date and time in the notice of Thursday 27 March 2025 5:00pm.

Votes received before prescribed date and time	Vote
Cr P Cornish	Yes
Cr M Daws	Yes
Cr M Noble	Yes
Cr K Barnett	Yes
Cr J Allanson	Yes
Cr K Moorhouse	Yes
Cr C Granozio	Yes
M Hammond	Yes
Cr T Nguyen	Yes
Votes received after prescribed date and time	
Cr J Nenke	Yes



Date: 31 March 2025

Michael Livori

Chief Executive Officer

7.3 FINANCE REPORT AND THIRD AND FINAL (MARCH 2025) BUDGET REVIEW FOR 2024/2025

Author: Michael Livori

Ref: AF24/26

Summary

So that members can ensure that Eastern Health Authority (EHA) is operating according to its adopted budget, financial performance is regularly monitored, and statutory budget reviews are considered.

In accordance with regulation 9 of the *Local Government (Financial Management) Regulations 2011*,

- (1) *A council, council subsidiary or regional subsidiary must prepare and consider the following reports:*
- (a) *at least twice, between 30 September and 31 May (both dates inclusive) in the relevant financial year (where at least 1 report must be considered before the consideration of the report under sub regulation (1)(b), and at least 1 report must be considered after consideration of the report under sub regulation (1)(b))—a report showing a revised forecast of its operating and capital investment activities for the relevant financial year compared with the estimates for those activities set out in the budget presented in a manner consistent with the note in the Model Financial Statements entitled Uniform Presentation of Finances;*
 - (b) *between 30 November and 15 March (both dates inclusive) in the relevant financial year—a report showing a revised forecast of each item shown in its budgeted financial statements for the relevant financial year compared with estimates set out in the budget presented in a manner consistent with the Model Financial Statements.*

This report provides the third and final of the budget reviews required in accordance with regulation 9 (1) and relates to the financial performance of EHA between 1 July 2024 and 31 March 2025. It provides the opportunity to compare the adopted budget with revised projections of income and expenditure for the 2024/2025 financial year. The report was considered and endorsed by the Board of Management at its meeting held on 14 May 2025.

Report

The report below gives a simple analysis of year-to-date income, expenditure, and operating result.

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 March 2025				
	Actual	Budgeted	\$ Variation	% Variation
Total Operating Expenditure	\$1,902,692	\$2,060,721	(\$158,029)	-8%
Total Operating Income	\$2,536,667	\$2,590,233	(\$53,566)	-2%
Operating Result	\$633,975	\$529,512	\$104,463	20%

The report shows that for the reporting period income was \$53,566 (2%) less than budgeted and expenditure was \$158,029 (8%) less than budgeted.

The net result is a positive variation of \$104,463 on the budgeted year to date comparative operating result.

A more detailed report is provided as attachment 1. The report provides detail on year-to-date performance of individual budget lines. Any YTD variation greater than \$5,000 is detailed in the table on the following page with explanatory comments.

Summary Table of Funding Statement Variations				
Favourable variances are shown in black and unfavourable variances are shown in red .				
Description	YTD Budget	YTD Actual	YTD Variation	Comment
Operational Income				
Food Inspection Fees	\$97,364	\$91,046	(\$6,318)	Decrease in YTD budgeted inspections. Delay in appointment of staff to budgeted positions.
Fines	\$29,997	\$15,075	(\$14,922)	Reduction in YTD fines issued.
Food Auditing	\$86,229	\$54,517	(\$31,712)	Timing of Audits.
Interest	\$27,750	\$37,960	\$10,210	Additional Interest Income
Income variations requested				Nil
Operational Expenditure				
Employee Costs	\$1,479,518	\$1,155,743	(\$142,124)	Delay in appointment of staff to budgeted positions.
IT Licences	\$44,300	\$51,625	\$7,325	Increase costs for Cyber Security and increased Cloud hosting costs
Fringe Benefits Tax	\$10,500	\$16,830	\$6,330	Payment of prior year balance
Legal	\$14,994	\$9,330	(\$5,664)	Less legal advice required by EHA
Expenditure variations requested				Nil

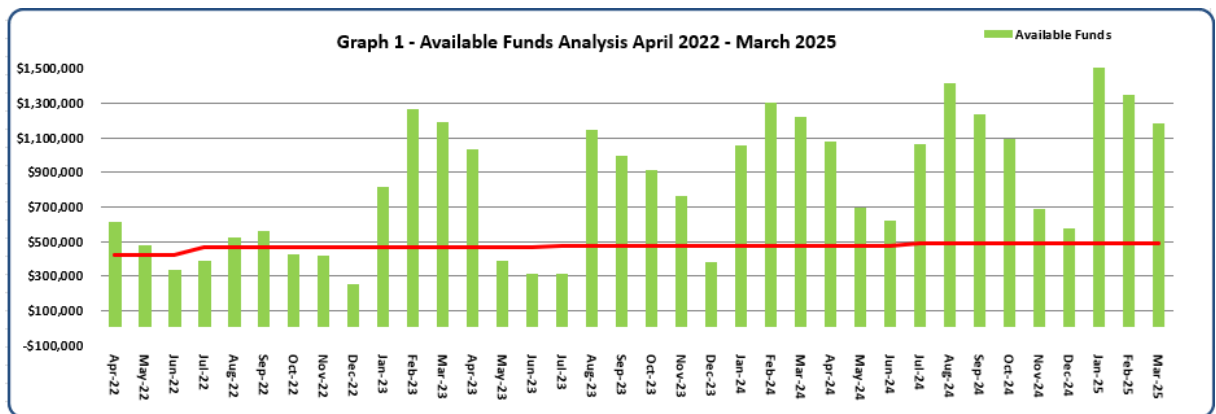
There are no operational budget variations requested or required in this review.

Cash Management

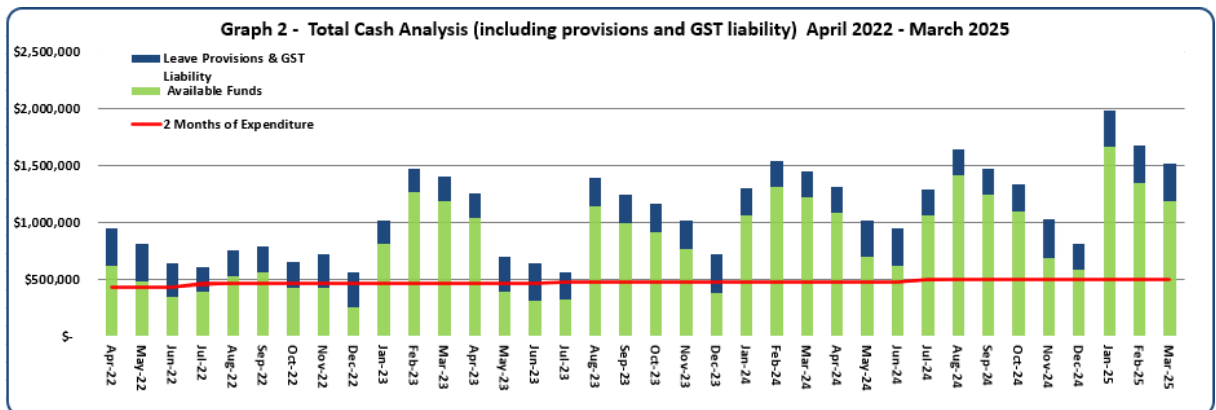
On 31 March 2025 available funds were \$1,181,428 in comparison with \$576,978 on 31 December 2024.

The red line in both graphs indicates the target minimum levels of cash that are recommended to be held for working capital (equivalent to 2 months expenditure). The graphs show that the lowest levels of cash available in the annual cash cycle have generally maintained this target.

Graph 1 which follows details the level of available funds (total cash minus leave provisions and GST liability) for the preceding 2-year period.



Graph 2 below details the total level of cash on hand including leave provisions and GST liability.



RECOMMENDATION

That:

1. The Finance Report and Third and Final (March 2025) Budget Review for 2024/2025 Report be received.

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 March 2025				
Income	Actual	Budgeted	\$ Variation	% Variation
Constituent Council Income				
City of Burnside	\$588,959	\$588,959	\$0	0%
City of Campbelltown	\$530,383	\$530,383	\$0	0%
City of NPS	\$641,814	\$641,814	\$0	0%
City of Prospect	\$248,997	\$248,997	\$0	0%
Town of Walkerville	\$83,947	\$83,947	\$0	0%
Total Constituent Council Contributions	\$2,094,100	\$2,094,100	\$0	0%
Statutory Charges				
Food Inspection fees	\$91,046	\$97,364	(\$6,318)	-6%
Legionella registration and Inspection	\$4,262	\$6,372	(\$2,110)	-33%
SRF Licenses	\$0	\$1,800	(\$1,800)	-100%
Fines & Expiation Fees	\$15,075	\$29,997	(\$14,922)	-50%
Total Statutory Charges	\$110,383	\$135,533	(\$25,150)	-19%
User Charges				
Immunisation: Service Provision	\$38,500	\$39,250	(\$750)	-2%
Immunisation: Clinic Vaccines	\$70,379	\$70,830	(\$451)	-1%
Food Auditing	\$54,517	\$86,229	(\$31,712)	-37%
Total User Charges	\$163,396	\$196,309	(\$32,913)	-17%
Grants, Subsidies, Contributions				
Immunisation School Program	\$110,645	\$114,500	(\$3,855)	-3%
Immunisation:ACIR	\$19,836	\$16,794	\$3,042	18%
Total Grants, Subsidies, Contributions	\$130,481	\$131,294	(\$813)	-1%
Investment Income				
Interest on investments	\$37,960	\$27,750	\$10,210	37%
Total Investment Income	\$37,960	\$27,750	\$10,210	37%
Other Income				
Motor Vehicle re-imbursements	\$0	\$0	\$0	N/A
Sundry Income	\$347	\$5,247	(\$4,900)	-93%
Total Other Income	\$347	\$5,247	(\$4,900)	-93%
Total Income	\$2,536,667	\$2,590,233	(\$53,566)	-2%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 March 2025				
Expenditure	Actual	Budgeted	\$ Variation	% Variation
Employee Costs				
Salaries & Wages	\$1,155,743	\$1,282,296	(\$126,553)	-10%
Superannuation	\$129,431	\$147,722	(\$18,291)	-12%
Workers Compensation	\$13,842	\$15,000	(\$1,158)	-8%
Employee Leave - LSL Accruals	\$36,878	\$31,500	\$5,378	17%
Medical Officer Retainer	\$1,500	\$3,000	(\$1,500)	-50%
Total Employee Costs	\$1,337,394	\$1,479,518	(\$142,124)	-10%
Prescribed Expenses				
Auditing and Accounting	\$15,193	\$13,250	\$1,943	15%
Financial Support Services	\$24,295	\$25,000	(\$705)	-3%
Insurance	\$46,027	\$42,000	\$4,027	10%
Maintenance	\$53,410	\$55,664	(\$2,254)	-4%
Vehicle Leasing/maintenance	\$60,020	\$61,488	(\$1,468)	-2%
Total Prescribed Expenses	\$198,945	\$197,402	\$1,543	1%
Rent and Plant Leasing				
Electricity	\$8,523	\$11,997	(\$3,474)	-29%
Plant Leasing Photocopier	\$1,724	\$1,800	(\$76)	-4%
Rent	\$90,651	\$90,000	\$651	1%
Water	\$0	\$225	(\$225)	-100%
Gas	\$0	\$2,025	(\$2,025)	-100%
Total Rent and Plant Leasing	\$100,898	\$106,047	(\$5,149)	-5%
IT Licensing and Support				
IT Licences	\$51,625	\$44,300	\$7,325	17%
IT Support	\$45,100	\$41,251	\$3,849	9%
Internet	\$4,737	\$4,500	\$237	5%
IT Other	\$276	\$1,494	(\$1,218)	-82%
Total IT Licensing and Support	\$101,738	\$91,545	\$10,193	11%
Administration				
Administration Sundry	\$9,532	\$7,497	\$2,035	27%
Accreditation Fees	\$2,597	\$2,997	(\$400)	-13%
Governance Expenses	\$4,733	\$9,000	(\$4,267)	-47%
Bank Charges	\$2,698	\$3,744	(\$1,046)	-28%
Public Health Sundry	\$1,960	\$3,744	(\$1,784)	-48%
Fringe Benefits Tax	\$16,830	\$10,500	\$6,330	60%
Health Promotion	\$2,430	\$3,000	(\$570)	-19%
Legal	\$9,330	\$14,994	(\$5,664)	-38%
Printing & Stationery & Postage	\$13,080	\$16,497	(\$3,417)	-21%
Telephone	\$13,206	\$13,500	(\$294)	-2%
Occupational Health & Safety	\$5,012	\$10,001	(\$4,989)	-50%
Staff Amenities	\$1,077	\$3,744	(\$2,667)	-71%
Staff Training	\$10,027	\$9,000	\$1,027	11%
Human Resource Sundry	\$4,669	\$9,000	(\$4,331)	-48%
Total Administration	\$97,181	\$117,218	(\$20,037)	-17%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2024 to 31 March 2025				
Immunisation				
Immunisation SBP Consumables	\$9,030	\$7,497	\$1,533	20%
Immunisation Clinic Vaccines	\$42,584	\$45,000	(\$2,416)	-5%
Immunisation Worksite Vaccines	\$15,000	\$15,000	\$0	N/A
Total Immunisation	\$66,614	\$67,497	(\$883)	-1%
Uniforms/Income protection				
Income Protection	(\$1,598)	\$0	(\$1,598)	N/A
Total Uniforms/Income protection	(\$1,598)	\$0	(\$1,598)	0%
Sampling				
Legionella Testing	\$1,520	\$1,494	\$26	2%
Total Sampling	\$1,520	\$1,494	\$26	2%
Total Materials, contracts and other expenses	\$1,902,692	\$2,060,721	(\$158,029)	-8%
Total Operating Expenditure	\$1,902,692	\$2,060,721	(\$158,029)	-8%
Total Operating Income	\$2,536,667	\$2,590,233	(\$53,566)	-2%
Operating Result	\$633,975	\$529,512	\$104,463	20%

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME						
FOR THE YEAR ENDING 30 June 2025						
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025
	INCOME					
1,970,200	Council Contributions	2,094,100	-	-	-	2,094,100
152,387	Statutory Charges	180,300	-	-	-	180,300
414,731	User Charges	400,500	-	-	-	400,500
249,436	Grants, subsidies and contributions	249,000	-	-	-	249,000
37,380	Investment Income	22,000	-	15,000	-	37,000
913	Other Income	7,000	-	-	-	7,000
2,825,047	TOTAL INCOME	2,952,900	-	15,000	-	2,967,900
	EXPENSES					
1,847,846	Employee Costs	2,104,000	-	(60,000)	-	2,044,000
636,970	Materials, contracts and other expenses	800,900	-	75,000	-	875,900
36,923	Finance Charges	-	-	-	-	-
175,901	Depreciation	48,000	-	-	-	48,000
2,697,640	TOTAL EXPENSES	2,952,900	-	15,000	-	2,967,900
127,407	Operating Surplus/(Deficit)	-	-	-	-	-
(5,287)	Net gain (loss) on disposal of assets	-	-	-	-	-
122,120	Net Surplus/(Deficit)	-	-	-	-	-
122,120	Total Comprehensive Income	-	-	-	-	-

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS						
FOR THE YEAR ENDING 30 June 2025						
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025
	CASHFLOWS FROM OPERATING ACTIVITIES					
	Receipts					
1,970,200	Council Contributions	2,094,100	-	-	-	2,094,100
152,387	Fees & other charges	180,300	-	-	-	180,300
414,731	User Charges	400,500	-	-	-	400,500
37,380	Investment Receipts	22,000	-	15,000	-	37,000
249,436	Grants utilised for operating purposes	249,000	-	-	-	249,000
81,777	Other	7,000	-	-	-	7,000
	Payments					
(1,854,725)	Employee costs	(2,104,000)	-	60,000	-	(2,044,000)
(556,887)	Materials, contracts & other expenses	(800,900)	-	(75,000)	-	(875,900)
(36,923)	Finance Payments	-	-	-	-	-
457,376	Net Cash Provided/(Used) by Operating Activities	48,000	-	-	-	48,000
	CASH FLOWS FROM FINANCING ACTIVITIES					
-	Loans Received	-	-	-	-	-
-	Repayment of Borrowings	-	-	-	-	-
(133,122)	Repayment of Finance Lease Liabilities	-	-	-	-	-
(133,122)	Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-
	CASH FLOWS FROM INVESTING ACTIVITIES					
	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	-	-	-	48,000
644,769	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	670,769	284,113	-	-	954,882
954,882	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	718,769	284,113	-	-	1,002,882

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION						
FOR THE YEAR ENDING 30 June 2025						
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025
	CURRENT ASSETS					
954,882	Cash and Cash Equivalents	718,769	284,113		-	1,002,882
187,908	Trade & Other Receivables	271,901	(83,993)	-	-	187,908
1,142,790	TOTAL CURRENT ASSETS	990,670	200,120	-	-	1,190,790
	NON-CURRENT ASSETS					
999,746	Infrastructure, property, plant and equipment	1,030,793	(79,047)	-	-	951,746
999,746	TOTAL NON-CURRENT ASSETS	1,030,793	(79,047)	-	-	951,746
2,142,536	TOTAL ASSETS	2,021,463	121,073	-	-	2,142,536
	CURRENT LIABILITIES					
198,870	Trade & Other Payables	121,916	76,954	-	-	198,870
289,788	Provisions	285,083	4,705	-	-	289,788
139,565	Borrowings	111,865	27,700	-	-	139,565
628,223	TOTAL CURRENT LIABILITIES	518,864	109,359	-	-	628,223
	NON-CURRENT LIABILITIES					
33,030	Provisions	44,614	(11,584)	-	-	33,030
782,210	Borrowings	881,032	(98,822)	-	-	782,210
815,240	TOTAL NON-CURRENT LIABILITIES	925,646	(110,406)	-	-	815,240
1,443,463	TOTAL LIABILITIES	1,444,510	(1,047)	-	-	1,443,463
514,567	NET CURRENT ASSETS/(CURRENT LIABILITIES)	471,806	90,761	-	-	562,567
699,073	NET ASSETS	576,953	122,120	-	-	699,073
	EQUITY					
699,073	Accumulated Surplus/(Deficit)	576,953	122,120	-	-	699,073
699,073	TOTAL EQUITY	576,953	122,120	-	-	699,073

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY						
FOR THE YEAR ENDING 30 June 2025						
AUDITED RESULT 2023/2024		ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025
	<u>ACCUMULATED SURPLUS</u>					
576,953	Balance at beginning of period	576,953	122,120		-	699,073
122,120	Net Surplus/(Deficit)	-	-	-	-	-
699,073	BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073
	<u>TOTAL EQUITY</u>					
576,953	Balance at beginning of period	576,953	122,120	-	-	699,073
122,120	Net Surplus/(Deficit)	-	-	-	-	-
699,073	BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073

7.4 REVIEW OF EASTERN HEALTH AUTHORITY INTERNAL CONTROLS REGISTER

Author: Michael Livori

Ref: AF17/82

Summary

The Eastern Health Authority (EHA) Internal Controls Register has been reviewed and an amended document is presented for consideration, comment and endoresement.

Report

The Internal Controls Register is a generic financial procedure's manual specifically designed for smaller organisations such as EHA. The generic procedures detailed in the manual clearly document the actions required to address identified risks and who is the responsible officer.

The document has now been reviewed and some minor amendments have been made. These amendments are marked in red within the document for ease of reference and a copy is provided as attachment 1 for your consideration.

The table below provides a summary of the changes made to the document:

Summary of changes are detailed below:

- Realignment of reporting responsibilities to reflect recent staffing changes.
- Minor adjustments to the "Actions Required" section to align with updated procedural practices.

RECOMMENDATION

That:

1. The report regarding the Review of Eastern Health Authority Internal Controls Register as amended is received.
2. The revised Internal Controls Register is endorsed.

Eastern Health Authority

Introduction

1. Internal Control System

The Institute of Internal Auditors describes internal controls as “any action taken by management, the board, and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved”. EHA's internal control system consists of procedures, policies, and practices implemented to manage areas of highest risk to the organisation, including to safeguard assets, ensure accuracy in financial reporting, promote operational efficiency, and comply with laws and regulations.

EHA's Internal Controls Register documents these procedures, policies, and practices in the following key areas:

Strategic Financial Planning

Assets

Revenues

Expenses.

2. Legislative Framework

The Local Government Act 1999 is the key legislation governing EHA's operations. When designing and implementing the internal controls within this register, only those provisions applicable to EHA have been considered (refer to the LGA Finance Provisions tab for details).

3. Assurance Activities

EHA has several independent processes in place to ensure its internal control system is implemented and operating effectively, this includes:

External Audit – Review internal controls and conduct independent testing (as required) to minimise the likelihood of material errors in the financial reports and fraud.

Local Government Association Mutual Liability Scheme (LGAMLS) – Review the system in place to manage the worker health and safety.

If required, EHA also engage subject matter experts to provide independent guidance or advice on specific areas of risk, for example, legal or IT security.

Last updated:

Eastern Health Authority
18/03/2025**2.0 Annual business plan and budget****2.1 Objective**

That the annual business plan and budget reflects EHA's strategic objectives.

2.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	Annual business plan and budget does not reflect strategic objectives.	a	The cash floats are stored in secured facilities.	Approved by:	Michael Livori	Chief Executive Officer	Form to be developed to authorise all new account numbers and/or changes made to existing account numbers in MYOB. Form to be signed by CEO.
	2	Unrealistic budgets.	a	The department managers are to base their budgets on realistic and achievable assumptions.	Generated by:	Michael Livori	Chief Executive Officer	Assumptions included in the EHA Annual Business Plan.
			b	The department managers are to approve relevant budgets.	Approved by:	Michael Livori	Chief Executive Officer	The Draft Annual Business Plan and Budget is thoroughly reviewed by Managers / Managers and CEO prior to presenting to the Board of Management.
			c	The department managers ensure that budgets are amended, compared to the previous year, to take into account significant changes in operations.	Reviewed by:	Michael Livori	Chief Executive Officer	Each review period any variances in budget vs actual is thoroughly investigated and budget reviews if required by CEO.
			d	All amendments to budgets are approved per the Local Government Act	Approved by:	Michael Livori	Chief Executive Officer	Approved by Board of Management and Constituent Councils
	3	Budgets are inaccurately reported.	a	Original and revised budgets reconciled to the data in the financial system for accuracy by appropriate level of managements; identified variances are investigated.	Reconciled by:	Michael Livori	Chief Executive Officer	Reconciled to accounting system once Budget Variations adopted by the Board of Management

Last updated:

Eastern Health Authority
18/03/2025**2.0 Annual business plan and budget****2.1 Objective**

That the annual business plan and budget reflects EHA's strategic objectives.

2.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			b	The first, second, third quarterly and end of previous financial year's budget reviews are prepared, considered by the Board of Management and tabled in accordance with Schedule 2 of the Act.	Prepared by:	Michael Livori	Chief Executive Officer	Any changes to the financial arise as a result of these review are then action in MYOB accounting software.
			c	Budget information is loaded at the activity level. Where practicable, the budget is timed over the twelve months.	Input by:	Michael Livori	Chief Executive Officer	Actioned in MYOB Accounting Software with assistance from Imogen Hall
			d	Access to budget information is restricted to appropriately authorised personnel.	Checked by:	Michael Livori	Chief Executive Officer	Security setting set by Administrator or MYOB to limits, depending on functions required of staff.
			e	Managers are trained to understand and are held accountable for their budgets.	Reviewed by:	Michael Livori	Chief Executive Officer	Consultation and discussions throughout the preparation and adoption process of the Annual Business Plan and Budget. Admin / Immunisation Manager to work with Environmental Health Manager to train and balance access for accounting process each EOM.

Last updated:

Eastern Health Authority
18/03/2025**3.0 Management reporting****3.1 Objective**

EHA's financial operations are reviewed and responded to appropriately.

3.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	EHA's financial operations are not reviewed and responded to appropriately.	a	The cash floats are stored in secured facilities.	Informed by:	Michael Livori	Chief Executive Officer	Managers have areas of responsibility in their Position Descriptions and tasks in Work Plans.
			b	Reviewing roles and responsibilities are designated in accordance with Delegations of Authority.	Approved by:	Michael Livori	Chief Executive Officer	Delegations review to Board of Management.
			c	A reporting timetable is developed to ensure the appropriate reports are produced, reviewed and tabled in accordance with Schedule 2 of the Act and the EHA Charter.	Developed by:	Amanda Fahey	Manager - Administration and Compliance	A timeline is prepared for End of Financial Year and distributed to the accountant and auditors of EHA to ensure compliance with deadlines. The annual timetable is drafted and distributed in April.
			d	The timetable (as mentioned above) is checked to ensure that management is reviewing the appropriate information on a regular and timeline basis.	Checked by:	Amanda Fahey	Manager - Administration and Compliance	Agenda item noted on Fortnightly Management Meeting as EOFY timing & Audit Review. In addition the EOM timeline and checklist has also been developed to ensure all financial requirements are met Monthly, Quarterly and Annually.

Last updated:

Eastern Health Authority
18/03/2025**4.0 Ledgers and Journals****4.1 Objective**

The monitoring and maintenance of EHA's general ledger. Checking that all control accounts are reconciled and the ledger balances to nil every month. Preparing journal entries as required. Creating, re-naming and deleting accounts (masterfile amendments). Preparing general ledger reports.

4.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	General ledger does not contain accurate financial information as a result of inaccurate journals which are not detected in routine review processes.	a		When a new account is created in the Char of Accounts it is checked for input accuracy	Checked by:	Imogen Hall	Administration Officer	Form to be developed to authorise all new account numbers and/or changes made to existing account numbers in MYOB. Form to be signed by CEO.
			b		Access in MYOB for transaction input or masterfile amendment is limited.	Processed by:	Imogen Hall	Administration Officer	Administration Officer manages all areas of Petty Cash. Keys for petty cash tin are kept in a locked drawer at the desk of Administration Officer, with the spare key held with the Manager - Administration and Compliance.
			c		Transaction processing is checked for accuracy. Errors are corrected by a further journal or masterfile amendment.	Checked by:	Amanda Fahey	Manager - Administration and Compliance	Monthly reconciliation from statement received from bank, reviewed and authorised by Manager - Administration and Compliance and CEO.
			d		The audit trail is verified to source documentation.	Verified by:			Document any audit trail verification.

Last updated:

Eastern Health Authority
18/03/2025**4.0 Ledgers and Journals****4.1 Objective**

The monitoring and maintenance of EHA's general ledger. Checking that all control accounts are reconciled and the ledger balances to nil every month. Preparing journal entries as required. Creating, re-naming and deleting accounts (masterfile amendments). Preparing general ledger reports.

4.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			e	All authorisation of journals is controlled by MYOB user role profiles which prevent unauthorised journals being created or posted by inappropriate personnel.	Approved by:	Michael Livori	Chief Executive Officer	Register of MYOB users and access has been created and is kept in records management system.
			f	General ledger reconciliations (including control and clearing accounts) are prepared on a monthly basis; all reconciliations are independently reviewed through the EOFY external audit process.	Reviewed by:	Amanda Fahey	Manager - Administration and Compliance	EOM checklist with P&L review listed initiatives a General Ledger review, including controllable and clearing accounts. External Audit is conducted at EOFY.
			g	Some supporting documentation is electronically stored, and in the case of uploaded journals the file used to upload the transactions contains additional information regarding reason and or/description.	Stored by:			As processed in MYOB accounting system.

Last updated:

Eastern Health Authority
18/03/2025**4.0 Ledgers and Journals****4.1 Objective**

The monitoring and maintenance of EHA's general ledger. Checking that all control accounts are reconciled and the ledger balances to nil every month. Preparing journal entries as required. Creating, re-naming and deleting accounts (masterfile amendments). Preparing general ledger reports.

4.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	2	Data contained within the general ledger (and subsidiary records) is permanently lost.	a	Formal IT disaster recovery plan adopted by EHA including the off-site backup of data, program and documentation.	Approved by:	Michael Livori	Chief Executive Officer	IT Disaste Recovery Plan tested - March 2025
			b	All updates and changes to data tables are authorised, tested and documented.	Checked by:			
			c	Access to the computerised general ledger is controlled by the user and role profiles within the system.	Approved by:	Imogen Hall	Administration Officer	Docuement any review of system reports detailing user roles and profiles.
	3	EHA's statutory reports and other statutory returns provide inaccurate financial information and do not comply with statutory reporting requirements.	a	Relevant personnel responsible for preparing statutory reports are provided regular training to keep abreast of changes to reporting requirements.	Prepared by:	Creative Auditing	Financial Consultant	
			b	Financial reports prepared by suitably qualified staff.	Checked by:	Creative Auditing	Financial Consultant	
			c	Regular liaison with external auditor.	Liaison by:	Amanda Fahey	Manager - Administration and Compliance	Accountant and Auditor have online access to MYOB Accounting Software.
			d	Actual results are compared to budget regularly; management reviews and investigates significant variances.	Compared by:	Michael Livori	Chief Executive Officer	Quarterly budget reviews presented to the Board of Management for adoption.

Last updated:

Eastern Health Authority
18/03/2025**4.0 Ledgers and Journals****4.1 Objective**

The monitoring and maintenance of EHA's general ledger. Checking that all control accounts are reconciled and the ledger balances to nil every month. Preparing journal entries as required. Creating, re-naming and deleting accounts (masterfile amendments). Preparing general ledger reports.

4.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			e		Appropriate working papers are prepared and reviewed to support the financial statement balances during the statement preparation process.	Reviewed by:	Creative Auditing	Financial Consultant	All working papers are scanned into electronic records management system.

Last updated:

Eastern Health Authority
18/03/2025**5.0 Fixed Assets****5 Objective**

That an adequate record is kept of all EHA assets and the record is kept up to date.

5	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
1	Fixed asset acquisitions are fictitious, inaccurately recorded or not recorded at all.	a		The cash floats are stored in secured facilities.	Approved by:	Michael Livori	Chief Executive Officer	All purchases authorised by CEO prior to payment. On receipt of goods, asset is entered into the accounting system.
		b		A check is made that all assets that should be recorded are recorded.	Checked by:	Creative Auditing	Financial Consultant	Regular updates to the EHA Asset Register and internal asset listing are completed by Administration Officer. Financial Consultant conducts checks twice a year at interim and balance day audit.
		c		A check is made that payroll is appropriately costed.	Checked by:	Jodi Wright (The COO Advantage)		Payroll expenses are tracked as part of the EOM process, this includes updating of YTD salaries report which also costs out against yearly budget. "Actual" hours and staff allocations are recorded against budgeted numbers to track costings for future forecasting.
		d		Fixed assets are recorded	Recorded by:	Zoe Watkins	Administration Officer	EHA Asset Register updated and reconciled at the end of the financial year.
		e		Errors are fixed by a general or asset sub-system journal.	Processed by:			
		f		Asset registers are updated and reconciled to the general ledger on a regular basis.	Reconciled by:	Creative Auditing	Financial Consultant	Last reconciled 30/06/2024.
		g		Activity recorded in fixed asset register is reviewed by management and compared to the capital budget.	Reviewed by:	Creative Auditing	Financial Consultant	Each qtr budget review the fixed asset register is compared against the capital budget as a check point.

Last updated:

Eastern Health Authority
18/03/2025**5.0 Fixed Assets****5 Objective**

That an adequate record is kept of all EHA assets and the record is kept up to date.

5	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	2	Fixed assets are not valued correctly.	a	Periodic revaluations are carried out (in the order of every 3 to 5 years) and carrying amounts are reviewed annually to ensure they remain fairly stated.	Requested by:	Michael Livori	Chief Executive Officer	
			b	Management reviews depreciation rates and methodology annually to ensure that methods used to depreciate fixed assets are still appropriate in accordance with the asset impairment and asset revaluation policies.	Reviewed by:	Creative Auditing	Financial Consultant	Depreciation review is done annually in consultation with Accountant at each development of Annual Business Plan and Budget.
	3	Depreciation charges are either invalid, not recorded at all or are inaccurately recorded.	a	Management reviews depreciation rates and methodology annually to ensure that methods used to depreciate fixed assets are still appropriate in accordance with the asset impairment and asset revaluation policies.	Reviewed by:	Creative Auditing	Financial Consultant	Agenda item on the timetable for End of Financial Year Timeline to ensure depreciation of fixed assets for year end is correct. The annual timetable is to be drafted for 2025 and distributed in April 2025 by Amanda Fahey.

Last updated:

Eastern Health Authority
18/03/2025

6.0 Debtors other than rates

6 Objective

The raising, monitoring and collection of debtors other than rates.

6	Risks:		Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
1	Debtors invoices and credit notes are either inaccurately recorded or not recorded at all.	a	An invoice is requested to be raised.	Requested by:	EHO Staff		Administration Officer to raise invoice apart receipt of request. Pro-forma request for invoice is regularly reviewed.
		b	Debtors input is posted. Incorrect input can be amended.	Input by:	Imogen Hall	Administration officer	
		c	Invoices raised are reviewed for completeness and accuracy.	Reviewed by:	Imogen Hall	Administration Officer	Invoices are crossed checked prior to being emailed.
		d	Statements of accounts receivable are emailed to debtors	Prepared by:	Imogen Hall	Administration officer	Monthly follow up plan as per Debt Collection Standard Operating Procedure.
		e	Errors discovered after an invoice is raised are corrected by processing a 'debtors journal'.	Processed by:	Imogen Hall	Administration Officer	Any errors identified are submitted by the Administration Officer to the Team Leader - Administration and Compliance for correction approval. Evidence of error retained and filed in Records Management System as per processed in MYOB.
		f	A copy of the debtor's invoices is retained.	Retained by:	Imogen Hall	Administration Officer	Recorded in MYOB Accounting Software.
		g	Payments are received via the receipting system.	Receipted by:	Imogen Hall	Administration Officer	Payment method is recorded in the accounting system (MYOB) including cheque numbers or electronic payment details.
		h	Debtors outstanding are reconciled to the general ledger control accounts on a monthly basis.	Reconciled by:	Imogen Hall	Administration Officer	Evidence of monthly reconciliation retained and filed in EHA's Records Management System. Monthly debtors reports are maintained by Administration Officer.
		i	Audit trails and reconciliations are independently reviewed.	Reviewed by:	Creative Auditing	Financial Consultant	Creative Auditing has online access to the MYOB file.

Last updated:

Eastern Health Authority
18/03/2025**6.0 Debtors other than rates****6 Objective**

The raising, monitoring and collection of debtors other than rates.

6	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			j	Debtors and revenue are compared to budget regularly and significant variances investigated.	Investigated by:	Michael Livori	Chief Executive Officer	Monthly debtors report is balanced to the GL account as part of EOM process. Outstanding debtors and all variances are followed up weekly per the reporting process.
			k	Credit notes are processed independently of the debtors processing function.	Processed by:	Imogen Hall	Administration Officer	Credits are processed by Administration Officer following evidence provided to the Chief Executive Officer. Evidence of credit retained in Content Manager as per processed in MYOB. If amount of credit required is minimal, this can be held in account for next inspection.
	2	An appropriate provision for doubtful debts is not recorded accurately.	a	Management reviews the provision for doubtful debts on a regular basis.	Reviewed by:	Michael Livori	Chief Executive Officer	Pro-forma form completed for any doubtful debt. Authorised by Manager / Manager and CEO. EOFY provision for doubtful debt is to be finalised by May of the current financial year.
			b	Management reviews the debtors ageing profile on a regular basis and investigates any outstanding items.	Reviewed by:	Amanda Fahey	Manager - Administration and Compliance	If an issue with a debtor is identified and unable to be resolved by the Administration Officer, it is submitted as an agenda item on the Management Meeting resolution.
			c	Debtors and revenue are to be compared by management to the budget regularly. Significant variances are investigated.	Reviewed by:	Michael Livori	Chief Executive Officer	
			d	Management is to approve all bad debt write-offs and movements in the provision for doubtful debts, in line with the Debt Collection Policy.	Approved by:	Michael Livori	Chief Executive Officer	Refer to EHA's Debt Collection Policy. Debts will be written off when all reasonable attempts to recover outstanding amounts have been made or the costs of recovery are likely to equal or exceed the amount to be recovered.

Last updated: 18/03/2025

7.0 Receipting

7.1 Objective Accountability of monies due to EHA.

7.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	Cash float is inadequately safeguarded	a		The cash float is stored in secured facilities.	Stored by:	Imogen Hall	Administration Officer	Stored in locked cupboard in reception.
			b		Access (i.e. passwords or keys) to the cash float safes/registers is limited to appropriately designated staff.	Limited to:	Imogen Hall	Administration Officer	Keys are stored separately. All administration staff have access to tin for clinic purposes.
			c		A register for cash floats is maintained.	Maintained by:	Imogen Hall	Administration Officer	\$200 float. Cash Register is reconciled at the beginning and end of every clinic. Admin staff rostered onto clinic sign to verify reconciliation has been completed.
			d		The cash float is reconciled on a regular basis and these reconciliations are reviewed by the and Administration Officer and Manager, Administration & Compliance	Reconciled by:	Imogen Hall	Administration Officer	Cash Register is reconciled at the beginning and end of every clinic.
						Reviewed by:	Imogen Hall	Administration Officer	Any discrepancies are picked up when processing the bank statement reconciliation.
	2	Receipts are either inaccurately recorded or not recorded at all	a		Receipts are recorded. Service users/customers are provided with a copy of the receipt on request and total weekly receipts (per register) are balanced to receipts deposited at bank.	Performed by:	Imogen Hall	Administration Officer	Evidence of weekly balancing of receipts retained. MYOB reconciled to both the cash tin and bank deposit.

Last updated: 18/03/2025

7.0 Receipting

7.1 Objective Accountability of monies due to EHA.

7.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			b	Bank statements are reconciled to the general ledger monthly.	Reconciled by:	Imogen Hall	Administration Officer	Monthly reconciliation from statement received from bank, reviewed and authorised by Manager - Administration and Compliance and CEO.
	3	Receipts are not deposited at the bank on a timely basis.	a	Cash receipts are deposited regularly at the bank by a person independent from the initial recording of the cash receipts.	Deposited by:	Imogen Hall	Administration Officer	Banking completed as required. Unless, funds received are minimal it is then completed as part of the EOM requirements.
			b	Cash is physically transferred to the bank in a secure manner.	Transferred by:	Imogen Hall	Administration Officer	
	4	Offsite collection of monies is not handled correctly.	a	Receipts are provided for monies received where requested.	Provided by:	Imogen Hall	Administration Officer	
			b	Cash floats are reconciled on a regular basis and these reconciliations are signed by the Chief Executive Officer.	Reviewed by:	Imogen Hall	Administration Officer	Cash Register is reconciled at the beginning and end of every clinic. Spot checks to be completed by both Manager - Administration & Compliance and CEO.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	Employee provisions are either inaccurately recorded or not recorded at all.	a	i	Staff requests for leave require approval.	Approved by:	Michael Livori	Chief Executive Officer	Refer to EHA's Template of Leave Application Form.
				ii	Taken leave is recorded independent from the approval.	Recorded by:	Imogen Hall	Administration Officer	Leave taken is recorded in MYOB as part of the fortnightly Payroll process. Leave forms are filed in the records management system under the employees personnel file.
			b		The methodology used to calculate salary sacrifice calculations and employee provisions to ensure consistency with statutory reporting requirements is reviewed.	Reviewed by:	Creative Auditing	Financial Consultant	All calculations are authorised by Team Leader and CEO prior to adjustment in pay.
			c		Employee provisions are reviewed on a regular basis.	Reviewed by:	Creative Auditing	Financial Consultant	Creative Auditing has access to the online MYOB file.
			d		Actual employee costs and employee provisions are compared to budget on a regular basis and significant variances investigated.	Performed by:	Michael Livori	Chief Executive Officer	Payroll expenses are tracked as part of EOM process, this includes updating of YTD salaries report which also costs out against yearly budget.
			e		Access to payroll/provision masterfiles is restricted to designated and qualified staff.	Accessible by:	Michael Livori	Chief Executive Officer	Access to payroll in MYOB restricted to Finance Administration Officer and Team Leader - Administration and Immunisation.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	2 Payroll calculations are inaccurate	a	i	Timesheets are checked.	Checked by:	Imogen Hall	Administration Officer	Relevant Managers responsible for checking Timebooks and Flexitime system.
			ii	Timesheets are authorised.	Authorised by:	Departmental Managers		Relevant Managers responsible for checking Timebooks and Flexitime system.
			iii	Timesheet are checked for logic, additions and input codes are added.	Checked by:	Departmental Managers		Relevant Managers responsible for checking Timebooks and Flexitime system.
		b		Leave applications entitlements are checked.	Checked by:	Imogen Hall	Administration Officer	Calculations prepared are recorded and saved into Personnel masterfiles in MYOB.
		c		Overtime applications are checked and authorised.	Authorised by:	Michael Livori	Chief Executive Officer	Overtime forms prepared are recorded and saved Personnel masterfiles in MYOB.
		d	i	Masterfile changes are authorised.	Authorised by:	Michael Livori	Chief Executive Officer	CEO to authorise changes to Personnel masterfiles in MYOB.
			ii	Masterfile changes are independently checked for correct input.	Checked by:	Michael Livori	Chief Executive Officer	Evidence of independent review of masterfile changes as per fortnightly pay cycle authorisation from CEO.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			e	i	Errors in a timesheet require the submission of an amended sheet.	Checked by:	Mybiz.connexion Pty Ltd	Payroll Consultant	
				ii	Other input errors are corrected during pay preparation or in a subsequent pay	Input by:	Mybiz.connexion Pty Ltd	Payroll Consultant	
			f	The update to the general ledger is performed once all pay preparation is complete for a pay period.	Checked by:	Mybiz.connexion Pty Ltd	Payroll Consultant		
			g	Data input to an incorrect general ledger account number is corrected by a general journal.	Performed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Evidence of journal stored in Payroll processed in MYOB.	
			h	The payroll software produces various warnings to indicate likely errors.	Reviewed by:	Mybiz.connexion Pty Ltd	Payroll Consultant		
			i	Actual payroll expense is compared to budget by management; significant variances are investigated and approved by management.	Compared by:	Michael Livori	Chief Executive Officer	Payroll expenses are tracked as part of EOM proces, this includes updatng of YTD salaries report which also costs out against yearly budget. "Actual" hours and staff allocations are recorded against budgeted numbers to track costings for future forecasting.	

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	3	Payroll disbursements are made to incorrect or fictitious employees.	a	EFT payroll disbursements involve two people in the approval and transfer process.	1st approval:	Michael Livori	Chief Executive Officer	Note: Manager - Administration and Compliance as alternative.
					2nd approval:	Nadia Conci	Manager - Environmental Health & Immunisation	
			b	The EFT bank payment report is printed and retained.	Performed by:	Imogen Hall	Administration Officer	Scanned into electronic records management system.
			c	Departmental managers perform a regular review of report detailing all employees listed on payroll masterfile; all unusual items are investigated.	Performed by:	Michael Livori	Chief Executive Officer	Review by CEO of any changes on master files.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	4	Time and attendance data is either invalid, inaccurately recorded or not recorded at all.	a	Salary and hourly payroll reports (including compensation and withholding information) are reviewed and approved by management.	Performed by:	Michael Livori	Chief Executive Officer	CEO responsible for approval.
			b	Time recording and attendance exceptions based on expectations established by management are identified, monitored and corrected.	Performed by:	Departmental Managers		Relevant Managers are responsible for checking Timebooks and Flexitime system for attendance. Any variations flagged are notified in writing to Finance Administration Officer for accurate payroll processing.
			c	Overtime hours worked and payments for such overtime are authorised by management for all employees who are paid for overtime.	Performed by:	Michael Livori	Chief Executive Officer	Overtime form is completed by employee and authorised by relevant Manager and CEO.
			d	Time by employees is reconciled regularly between timesheets and payroll reports to ensure that all time entered manually into payroll system is accurate.	Reconciled by:	Departmental Managers		Relevant Managers responsible for checking Timebooks and Flexitime system. Evidence of reconciliation.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	5	Payroll masterfile does not remain pertinent	a	Payroll masterfile data is periodically reviewed for accuracy and pertinence.	Performed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Evidence of periodic review.
			b	Departmental managers periodically review listings of current employees within their departments and notify the personnel department of necessary changes.	Performed by:	Departmental Managers		Evidence of periodic review.
			c	Payroll masterfile data is edited and validated. Identified errors are corrected.	Performed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Identified errors are documented.
			d	The ability to view, modify, or transfer information contained in the payroll masterfiles is restricted to authorised personnel.	Accessible by:	Mybiz.connexion Pty Ltd	Payroll Consultant	MYOB security settings in place to prevent unauthorised access.
			e	Variations between payroll masterfiles and time recording system are investigated and appropriate action taken.	Investigated by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Relevant Managers are responsible for checking Timebooks and Flexitime system for attendance which may cause variances in payroll processing. Any variations flagged are investigated and appropriate action taken.
			f	Significant changes (supported by adequate audit trail) to the payroll masterfiles approved by management	Approved by:	Michael Livori	Chief Executive Officer	Evidence of significant changes approved by management.
	6	Voluntary and statutory payroll deductions are	a	The payroll deduction information is periodically reviewed for accuracy and ongoing pertinence.	Reviewed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Evidence of deduction information being reviewed.

Last updated:

Eastern Health Authority
18/03/2025

8.0 Payroll

8.1 **Objective**

Preparation of payroll for EHA staff. Staff are paid fortnightly by direct bank credit. Tasks include, leave recording, superannuation payments, and workers compensation claims.

8.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
		inaccurately processed.	b	Changes to the payroll deduction information are compared to authorised source documents to ensure that they were input accurately.	Performed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Evidence of comparison undertaken.
			c	Payroll deduction information is periodically reviewed for compliance with statutory requirements.	Performed by:	Mybiz.connexion Pty Ltd	Payroll Consultant	Evidence of periodic review.
			d	All payroll deductions must be approved by the relevant employee.	Approved by:	Relevant employee		All deductions authorised by Employee in writing and copy kept in Electronic Personnel File
	7	Salary sacrifice transactions are inaccurately processed.	a	All original salary sacrifice transactions must be approved by the relevant employee. Approval is obtained prior to processing transactions into the payroll system.	Approved by:	Relevant employee		All calculations authorised by CEO
			b	Management reviews a selection of salary sacrifice calculations for accuracy and compliance with statutory requirements; identified errors are promptly corrected.	Performed by:	Creative Auditing	Financial Consultant	All calculations authorised by CEO
	8	Pay is not distributed to employees in a timely manner.	a	Procedures to pay staff manually in the event that the electronic bank payment systems are off-line.	Managed by:	Michael Livori	Chief Executive Officer	Procedure in place and is part of Emergency Management Procedures.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 Objective

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	1	Petty cash is inadequately safeguarded.	a	Petty cash is stored in secured facilities (e.g. safes, registers).		Imogen Hall	Administration Officer	Cash Float is stored in locked cabinet at desk of Administration Officer.
			b	Access (i.e. passwords or keys) to the petty cash safes/registers is limited to appropriately designated staff.		Imogen Hall	Administration Officer	Administration Officer manages all areas of Petty Cash. Keys for petty cash tin are kept in a locked drawer at the desk of Administration Officer, with the spare key held with the Team Leader - Administration and Immunisation.
			c	Petty cash is maintained by Finance Administration Officer.		Imogen Hall	Administration Officer	Electronic petty cash records kept. All documents are scanned into electronic records management system.
			d	Petty cash is reconciled on a regular basis (i.e. as funds are deposited as part of EOM process) and these reconciliations are reviewed by Chief Executive Officer.	Reviewed by:	Michael Livori	Chief Executive Officer	Reconciliation of petty cash records are completed as part of EOM. All reimbursements completed and approval by Team Leader's and CEO for EOM reconciliation.
	2	Bank payments are either inaccurately recorded or not recorded at all.	a	EHA ensures an appropriate level of authority when advised of account numbers and account number changes for electronic transfers.	Checked by:	Imogen Hall	Administration Officer	Administration Officer will request formal notificatino in writing of the account changes. This is then authorised by team Leader - Administration and Compliance.
			b	Access to the creditor masterfile data is restricted to minimise the likelihood of unauthorised bank account number changes.	Restricted to:	Michael Livori	Chief Executive Officer	MYOB user access has been created with limited restrictions per USER access.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 Objective

Operation of a purchasing and payment function for EHA.

9.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			c		Access to the electronic banking system requires two appropriately designated personnel.	1st approval:	Michael Livori	Chief Executive Officer	Michael Livori
						2nd approval:	Nadia Conci	Manager - Environmental Health & Immunisation	Team Leader - Environmental Health & Immunisation: Nadia Conci Note: Amanda Fahey alternative
			d		Bank statements are reviewed frequently so any unauthorised access can be identified in a timely manner (phishing).	Reviewed by:	Imogen Hall	Administration Officer	Weekly reviews of bank statement are performed. Cash flow monitored to identify any variances.
			e		Bank reconciliations are performed on a regular basis and are reviewed by an independent person. Any identified discrepancies are investigated immediately.	Performed by:	Imogen Hall	Administration Officer	Bank reconciliations are completed as part of EOM process and this is then authorised by team Leader - Administration and Compliance.
						Reviewed by:	Michael Livori	Chief Executive Officer	Evidence of independent review.
	3	Accounts payable amounts are either inaccurately recorded or not recorded at all	a		Statements received from suppliers are reconciled to the supplier accounts in the accounts payable sub-ledger regularly and differences are investigated.	Reconciled by:	Imogen Hall	Administration Officer	Administration Officer reconciles and follows up on any invoices required for payment against statement for the relevant month.
			b		Actual expenditures are compared to budget regularly; management reviews and approves significant variances.	Compared by:	Michael Livori	Chief Executive Officer	Expenditure investigated against budget each EOM and review as part of the budget review process. Any variances over \$5k to be explained to the board.
			c		Invoices for services received are authorised and accompanied by appropriate supporting documentation.	Authorised by:	Michael Livori	Chief Executive Officer	Purchase Orders required for purchases.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 Objective

Operation of a purchasing and payment function for EHA.

9.2	Risks:				Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
			d		Goods received are matched with purchase order details and/or invoices.	Matched by:	Imogen Hall	Administration Officer	Invoices are checked for Goods Received stamp prior to authorisation and payment.
	4	Creditor disbursements are not valid.	a		All disbursements must be approved by management in accordance with Delegations of Authority.	Approved by:	Michael Livori	Chief Executive Officer	
			b		Management reviews supporting documentation before approving payments.	Reviewed by:	Michael Livori	Chief Executive Officer	Each individual invoice is approved by Chief Executive Officer prior to the payment batch being processed via Bank SA portal.
			c		There is a robust procedure for electronic funds transfer payments to reduce the likelihood of monies being credited to the wrong bank accounts.	Processed by:	Imogen Hall	Administration Officer	Advices of bank accounts filed in EHA's Records Management System.
	5	Accounts payable are not paid on a timely basis	a		Invoice authorisation is obtained in a timely manner (2 days prior to payment).	Approved by:	Michael Livori	Chief Executive Officer	Account Payments processed twice monthly.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 Objective

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	6	Accrued expenses are either inaccurately recorded or not recorded at all	a	Actuals are compared to budget on a regular basis.	Compared by:	Michael Livori	Chief Executive Officer	Expenditure investigated against budget each EOM and as part of the budget review process. Any variances over \$5k to be explained to the board.
			b	Accrued expenses reconciliations are prepared on a regular basis and are reviewed by an independent person.	Prepared by:			Accrued expenses are not recognised in the general ledger before they have been paid.
					Reviewed by:	Creative Auditing	Financial Consultant	At EOFY any adjustments required are processed by our external accountant.
	7	EHA's cash reserves run out.	a	Management reviews cash position of EHA on an on-going basis, involving comparison to budgets; significant variances investigated by management.	Reviewed by:	Michael Livori	Chief Executive Officer	Cash management strategy presented to the Board at all meetings.
			b	The Long Term Financial Plans are updated annually for actual income and expenditure.	Updated by:	Creative Auditing	Financial Consultant	

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 **Objective**

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	8	EHA does not obtain value for money i.e. non preferred supplier in its purchasing and procurement	a	There is a robust selection process of preferred suppliers.				Refer to EHA Procurement Policy
			b	Significant contracts periodically re-tendered to ensure that Authority achieves value for money from suppliers.				
			c	Staff are provided clear guidance and instructions on the process for purchasing goods and services (including appropriate approval and obtaining appropriate number of quotes, where applicable).				
			d	Staff are provided clear guidance and instructions as to the importance of using preferred suppliers for the purchase of goods and services.				
			e	An exception report generated detailing all purchases made from non-preferred suppliers; management regularly reviews this report and investigates significant/unusual items.	Reviewed by:	Michael Livori	Chief Executive Officer	N/A

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 **Objective**

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	9	Good and services are purchased without an approved purchase order	a	A purchase order authorisation list (Delegations of Authority) is maintained, specifying the amounts up to which individuals are authorised to approve purchase requisitions.	Approved by:	Michael Livori	Chief Executive Officer	Refer to EHA's Procurement Policy
			b	Employees must approve all purchase orders in accordance with the Delegations of Authority	Approved by:	Departmental Managers		
			c	Access to unissued purchase orders is restricted to authorised individuals.	Restricted by:	Michael Livori	Chief Executive Officer	
			d	Staff are provided clear guidance and instructions on the process for purchasing goods and services (including appropriate approval).	Approved by:	Michael Livori	Chief Executive Officer	

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 **Objective**

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	10	Supplier masterfile does not remain pertinent	a	Supplier masterfile data is periodically reviewed independently for accuracy and ongoing pertinence.	Reviewed by:	Imogen Hall	Administration Officer	Evidence of periodic review.
			b	Significant changes to the supplier masterfile are approved by management.	Approved by:	Michael Livori	Chief Executive Officer	Evidence of approval.
			c	Access to the supplier masterfile is restricted to appropriately designated personnel.	Restricted to:	Michael Livori	Chief Executive Officer	List of approved user access.
			d	Supplier masterfile is edited and validated; identified errors are corrected promptly.	Corrected by:	Michael Livori	Chief Executive Officer	Document identified errors.
			e	Suppliers that have not been used for a significant period of time are reviewed and marked for deletion by the application.	Deleted by:	Michael Livori	Chief Executive Officer	Evidence of review.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 Objective

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	11	Credit Cards are used for inappropriate purchases	a	The issue of all Credit Cards to employees is approved prior to release.	Approved by:	Michael Livori	Chief Executive Officer	CEO is the only Credit Card holder for EHA
			b	Credit Card holders are provided with a copy of the policy and procedures associated with the issue and use of Credit Cards.				N/A
			c	Employees sign declaration confirming compliance with Authority policy and procedures prior to release of Credit Card.	Approved by:			N/A
			d	Usage restrictions placed on Credit card (i.e. only used for approved purchases from pre-approved businesses).	Reviewed by:	Michael Livori	Chief Executive Officer	
			e	All credit card statements sent directly to person independent from the credit card holder, who reviews the nature and amounts of items on the statements; any unusual items are investigated.	Reviewed by:	Imogen Hall	Administration Officer	Monthly reconciliation of credit card. Approved and Signed by Manager - Administration and Compliance and CEO.

Last updated:

Eastern Health Authority
18/03/2025

9.0 Purchases and payments

9.1 **Objective**

Operation of a purchasing and payment function for EHA.

9.2	Risks:			Procedure:	Action	Name	Position Title	Commentary and/or Actions Required including Due Date (if applicable)
	12	Employees are reimbursed for expenses of a personal nature	a	All employees' reimbursements must be submitted on a signed pro-forma claim form confirming that the employee is claiming only valid expenses.	Approved by:	Employees	Chief Executive Officer	
			b	All claims for employee reimbursements are approved by management in accordance with Delegations of Authority. Management focus on the nature (i.e. type of expense) as well as the amount of the claim.	Approved by:	Departmental Managers		Evidence of management approval
			c	All claims for Employee Reimbursements are submitted for approval along with supporting documentary evidence (i.e. receipts).	Approved by:	Employees		

7.5 FIRST ATTENDANCE OF AUDITOR FOR EXTERNAL AUDIT FOR THE FINANCIAL YEAR ENDING 30 JUNE 2025

Author: Michael Livori

Ref: AF25/48

Summary

Correspondence relating to the first audit attendance in relation to the External Audit for the financial year ending 30 June 2025 has been received from Eastern Health Authority's (EHA) external auditors Dean Newbery and Partners. A copy of the letter is provided as attachment 1 to this report.

Report

During the attendance the key areas of focus for the Auditors were;

- Performed update enquiries and review of key business operations relating to revenue, expenses and payroll internal controls.
- Interim sample transaction testing of operating income (including fees and charges income, Council Contributions), grant revenue, operating expenditure and employee payroll was completed.
- Review of Authority agenda and minute reports were completed to determine if there were any potential issues to be considered within the Audit Plan and whether there were any contingent matters to be considered.

In the EHA Auditors' Interim Report – 2024/25 Financial Year External Audit, three recommendations were made in relation to areas of improvement. The observation, recommendation, initial management response and actions to date for each recommendation are detailed below.

Issue 1 – Adopted Policies - Review*Observation*

Review of the Policies Register found that five policies were due for review at the time of our interim visit in February. Below is the list of policies identified for review:

- Code of Conduct – Employees
- Fraud and Corruption Prevention Policy
- Complaints Handling
- Records Management Policy
- Meeting Procedures Policy

The Auditors noted that in raising this matter, it did not raise any material issues relating to the external audit and has been reported to assist EHA with addressing any governance issues identified through the testing they conduct.

Risk

Policy reviews not undertaken present risks of non-compliance and operational inefficiency exposure. Without timely updates, policies may not reflect current laws or best practices, increasing the likelihood of inconsistent application and organisational vulnerability.

Recommendation

We recommend that the organisation prioritise the immediate review and updating of the suggested policies to ensure alignment with current legislation, standards, and internal practices.

Management response

Management acknowledges the findings and accepts the recommendation. The identified policies are currently under review and will be presented to the Audit Committee and the Board of Management for review and endorsement according to the timelines below:

Audit Committee – Proposed Timeline for Review and Endorsement:

- Fraud and Corruption Prevention Policy: 13 August 2025
- Records Management Policy: 13 August 2025

Board of Management – Proposed Timeline for Review and Endorsement:

- Code of Conduct – Employees: 25 June 2025
- Complaints Handling Policy: 25 June 2025
- Records Management Policy: 27 August 2025
- Meeting Procedures Policy: 25 June 2025

Management Actions to date

Management has initiated the review of all five policies and assigned responsible officers to lead each review. Draft updates have been prepared for several policies, with internal consultation underway to ensure accuracy and relevance.

Issue 2 – Procurement Policy

Observation

The Authority's current Procurement Policy doesn't contain any circumstances where an exception from the use of a Purchase Order is permitted for procurement purposes. Testing of a sample of paid supplier tax invoices identified instances whereby Purchase Orders were not being raised for all acquisition of goods and services in accordance with the requirements of the Procurement Policy.

Risk

The absence of clearly defined exceptions within the Procurement Policy, combined with instances of non-compliance in raising Purchase Orders, increases the risk of unauthorised or unapproved spending, reduced accountability, and potential breaches of procurement controls.

Recommendation

We recommend reviewing and updating the Procurement Policy to include, where practical and appropriate, a Purchase Order exemption for specific services or circumstances (e.g., contracted services, statutory fees, insurance). This will ensure that the policy's processes accurately reflect the unique nature and risks of the Authority's procurement activities.

Management response

Management acknowledges the finding and accepts the recommendation. A review of the Procurement Policy is currently underway to incorporate clearly defined circumstances under which exceptions to the use of Purchase Orders may be permitted. Additionally, staff will be reminded of their obligations under the policy, and further training will be provided to reinforce compliance. Enhanced monitoring processes will also be introduced to ensure adherence to procurement procedures and improve accountability.

Management Actions to date

Management has completed a review of the Procurement Policy, and a proposed updated policy has been submitted for Audit Committee review (see Item 7.7 of the agenda). Corrective actions are being implemented to address instances where Purchase Orders were not raised as required. Additionally, staff will undergo further training on procurement procedures to ensure compliance moving forward.

Issue 3 – Credit Card Policy*Observation*

The Authority doesn't have a Credit Card Policy however we note that the Authority only has one credit card which is held by the Chief Executive Officer. To be consistent with the adopted practices of its Member Councils, recommend the Authority considers the development of a formal credit card policy which outlines the permitted use of the credit card and helps to strengthen the financial integrity and accountability over credit card transactions.

Please note that in raising this matter, we have not identified any adverse matters within the sample testing we have conducted.

Risk

The absence of a formal Credit Card Policy exposes the Authority to potential misuse or mismanagement of credit card transactions. While there is currently only one credit card held by the Chief Executive Officer, the lack of defined guidelines and oversight increases the risk of inconsistent usage and weakens the financial integrity and accountability of credit card transactions.

Recommendation

The development of a policy will ensure that should any other credit cards be issued to other staff in the future, all users will be covered by the requirements of the policy.

Management response

Management acknowledges the finding and agrees with the recommendation. While the Authority currently holds only one credit card, management recognises the importance of establishing a formal Credit Card Policy. Work will commence to develop this policy, which will outline the permitted use of the credit card, ensure proper oversight, and align with the practices of the Authority.

Management Actions to date

Management has initiated the development of a formal Credit Card Policy to establish clear guidelines for the use of the Authority's credit card. . A draft of the Credit Card Policy has been incorporated into the updated Procurement Policy and submitted for Audit Committee review (see Item 7.7 of the agenda).

RECOMMENDATION

That:

The Interim Audit Findings Recommendations report is received.

7 April 2025

Ms Madeleine Harding
Presiding Member - Audit Committee
Eastern Health Authority

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Dean Newbery
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Dear Ms Harding

RE: Interim Report – 2024/25 Financial Year External Audit

We have recently completed our Interim Audit component of the Eastern Health Authority (the **Authority**) 2024/25 financial year (FY25) external audit.

We are pleased to provide members of the Audit Committee an update on the status of the FY25 External Audit and wish to advise our work to date has focused on the following areas:

- Performed update enquiries and review of key business operations relating to revenue, expenses and payroll internal controls.
- Interim sample transaction testing of operating income (including fees and charges income, Council Contributions), grant revenue, operating expenditure and employee payroll was completed.
- Review of Authority agenda and minute reports were completed to determine if there were any potential issues to be considered within the Audit Plan and whether there were any contingent matters to be considered.

As a result of the work have completed, we wish to provide to you a summary of our observations, findings and recommendations on key audit issues as outlined below:

1. Adopted Policies – Review Overdue

Review of the Policies Register found that 5 Policies were overdue for review at the time of our interim visit in February. Below is the list of overdue policies identified from our review:

- Code of Conduct – Employees
- Fraud and Corruption Prevention Policy
- Complaints Handling
- Records Management Policy
- Meeting Procedures Policy

Please note that in raising this matter, it does not raise any material issues relating to the external audit and has been reported to assist the Authority with addressing any governance issues identified through the testing we conduct.

2. Procurement Policy

The Authority's current Procurement Policy doesn't contain any circumstances where an exception from the use of a Purchase Order is permitted for procurement purposes. Testing of a sample of paid supplier tax invoices identified instances whereby Purchase Orders were not being raised for all acquisition of goods and services in accordance with the requirements of the Procurement Policy.

We suggest reviewing and updating the Procurement Policy to include, where practical and appropriate, a Purchase Order exemption for specific services or circumstances (e.g., contracted services, statutory fees, insurance). This will ensure that the policy's processes accurately reflect the unique nature and risks of the Authority's procurement activities.

3. Credit Card Policy

The Authority doesn't have a Credit Card Policy however we note that the Authority only has one credit card which is held by the Chief Executive Officer. To be consistent with the adopted practices of its Member Councils, recommend the Authority considers the development of a formal credit card policy which outlines the permitted use of the credit card and helps to strengthen the financial integrity and accountability over credit card transactions.

Please note that in raising this matter, we have not identified any adverse matters within the sample testing we have conducted.

The development of a policy will ensure that should any other credit cards be issued to other staff in the future, all users will be covered by the requirements of the policy.

Summary

We would like to thank the Administration for their valued assistance provided during our recent attendance.

Should you have any further queries, please contact me on the details provided below.

Yours sincerely

DEAN NEWBERY



Samantha Creten
Director

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C. Chief Executive Officer

C. Chairperson - Board

7.6 AUSTRALIAN CYBER SECURITY CENTRE ESSENTIAL EIGHT MATURITY ASSESSMENT

Author: Michael Livori

Ref: AF24/52

Summary

In February 2024, in conjunction with Cyber CX and Comunet, Eastern Health Authority (EHA) completed an Australian Cyber Security Centre Essential Eight Maturity Assessment in relation to EHA Cyber Security.

The maturity assessment was based on the Australian Cyber Security Centre's Essential Eight Maturity Assessment which sets out eight prioritised strategies developed by the Australian Cyber Security Centre (ACSC) to guide organisations in the most effective and efficient methods for improving the overall security position of an organisation.

The maturity levels in the framework range from level 0 to level 3 and indicate to what extent each strategy is implemented within the organisation. The maturity levels are detailed in the table below.

Maturity Level	Description
Level 0	A Level 0 maturity level signifies that there are weaknesses in the associated strategy which may facilitate the compromise of the confidentiality, integrity, or availability of the information system.
Level 1	A Level 1 maturity provides assurance that the information system has a level of resilience against adversaries who leverage commodity tradecraft that is widely available, such as publicly-available exploit code or command and control frameworks.
Level 2	A Level 2 maturity provides assurances against the next level of adversaries who are willing to invest more time in the targeting and reconnaissance phase, and overall effectiveness of their tools, who regularly use well-known tradecraft to attempt to bypass security controls and evade detection.
Level 3	A Level 3 maturity provides assurances against adversaries who are more adaptive and are generally not reliant on public tools and techniques. Such adversaries often focus on particular targets and are willing to invest significant time into circumventing technical security controls.

Report

The objective of the cyber assessment was to ensure that EHA Cyber Security was aligned with the recommendations of the Local Government Security Framework and the Essential Eight Maturity Model, both of which had been developed to support organisations such as EHA, to be protected from cyber threats.

Cyber CX recommended EHA target a Maturity Level of One, based upon characteristics of the organisation including the: size and complexity of the ICT environment; criticality of infrastructure and services provided to the community; and type and amount of information held or processed.

In the table below the Mitigation Strategies assessed, and the overall rating achieved by EHA are provided.

Mitigation Strategy	Target	Achieved
Application Control	1	2
Patch Applications	1	0
Configure Microsoft Office Macro Settings	1	1
User Application Hardening	1	0
Restrict Administrative Privileges	1	0
Patch Operating Systems	1	0
Multi-Factor Authentication	1	2
Regular Backups	1	2
Overall Essential Eight Maturity Level	1	0

Where the assessments indicated a rating of 0, Cyber CX provided recommendations to assist EHA to achieve Maturity Level One in any subsequent reviews. Areas of focus include Patch applications, User Application Hardening, Restrict Administrative privileges and Patch Operating Systems.

Working in conjunction with our IT provider Comunet, our Administration Officer has implemented the recommended controls to reach the target maturity level, such as the installation of programs AIRLOCK and Microsoft Defender to ensure all individual devices are being scanned and monitored. This ensures that application controls and vulnerabilities are quickly identify and any cyber threats are managed. Other control measures such as reviewing our policies within our cyber environments and increasing password strength within the Security Administration account have also provided additional security measures.

Cyber CX has indicated that should EHA be reassessed against the Essential Eight Maturity Assessment post the implementation of the recommendations, the maturity Level of One (at a minimum) would be achieved with no outstanding issues.

For security purposes, the Assessment and Action Plan will be tabled at the meeting.

RECOMMENDATION

That:

The Australian Cyber Security Centre Essential Eight Maturity Assessment Report is received.

7.7 PROCUREMENT POLICY

Author: Michael Livori
Ref: AF17/77

Summary

The Eastern Health Authority (EHA) Procurement Policy, originally adopted by the Board of Management on 22 June 2011 was last reviewed on 3 June 2021. A further review of the policy has been undertaken and a revised policy provided the Audit Committee for consideration and endorsement.

Report

The EHA Procurement Policy is based on the Local Government Association Procurement Guide which provides guidance to Local Government in applying a consistent approach to their various procurement activities.

The policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts. The purpose of the policy is to ensure the process of procuring goods and services acquired by EHA promotes accountability, results in best value and effectively manages risks.

The current policy has been reviewed and revised to simplify its language regarding Procurement Principles, aligning it with the guidelines and policies of the Local Government Association and those of our constituent councils. Additional content has been included regarding Credit Card and Purchase Order usage, in response to recommendations made by the auditors as outlined in the Interim Audit Report (see report item 7.5).

A copy of the Procurement Policy with tracked changes is provided as attachment 1.

A copy of the Procurement Policy with the changes accepted is provided as attachment 2.

RECOMMENDATION

That:

1. The report regarding the Procurement Policy is received.
2. The Procurement Policy marked attachment 2 to Procurement Policy report is endorsed and referred to the Board of Management for adoption.



PROCUREMENT POLICY

Policy Reference	FM02
Date of initial Board Adoption	22 June 2011
Minutes Reference	11: 082018
Date of Audit Committee Endorsement (if applicable)	28 May 2025
Date last reviewed by Eastern Health Authority Board of Management	21 June 2021 <u>28 May 2025</u>
Relevant Document Reference	<ul style="list-style-type: none"> • <u>Guidance prepared by Local Government Corporate Services for Councils - The Procurement Guide</u> • <u>Competition and Consumer Act (Cth) 2010</u> • <u>Competition Policy Reform (SA) Act 1996</u> • <u>Criminal Law Consolidation Act 1935</u> • <u>Disability Inclusion Act 2018</u> • <u>Environment Protection Act 1993</u> • <u>Freedom of Information Act 1991</u> • <u>Independent Commission Against Corruption Act 2012</u> • <u>Industry Advocate Act 2017</u> • <u>Modern Slavery Act (Cth) 2018</u> • <u>Ombudsman Act, 1972</u> • <u>State Records Act 1997</u> • <u>Trades Practices Act (Cth) 1974</u> • <u>Work Health and Safety Act (SA) 2012 and Regulations 2012</u>
Applicable Legislation	Section 49 of the Local Government Act 1999

1. Purpose

The purpose of this Procurement Policy (the "Policy") is to establish a framework of principles relating to the procurement activities undertaken by Eastern Health Authority (EHA) pursuant to the requirements of Section 49 of the Local Government Act, 1999 (Act).

D14/6484 [v4]

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~~The Procurement Policy (the “Policy”) provides information and guidance to staff and officers in their procurement of goods, works or services.~~

The Policy demonstrates ~~Eastern Health Authority’s (EHA’s)~~ commitment to procuring goods and services in an open, fair, transparent and effective manner that ensures the maintenance of appropriate standards of probity and ethics throughout procurement processes.

2. Scope

This Policy applies to all expenditure-related procurement activities associated with the purchase of goods, works and services by EHA. This Policy applies to anyone who undertakes or is involved in procurement activities on behalf of the EHA. Compliance with this Policy is mandatory unless expressly indicated otherwise or exempted.

This Policy does not apply to the following:

- non-procurement expenditures such as sponsorships, grants, funding arrangements, donations, and employment agreements;
- real property acquisitions of land, buildings, or structures; or
- the disposal of land and other assets that are owned by EHA.

~~Procurement encompasses the whole process of acquiring property, goods or services.~~

~~Procurement begins when EHA has identified a need and has decided on its procurement requirement. Procurement continues through the processes of risk assessment, seeking and evaluating alternative solutions, contract award, delivery of and payment for the property, goods or services and, when relevant, the ongoing management of a contract and the consideration of options related to the contract, and also extends to the ultimate disposal of property. An essential part of the procurement cycle is the ongoing monitoring and assessment of the procurement, including the property, goods or services procured.~~

3. Policy ~~Objective~~Statement

EHA aims to achieve advantageous procurement outcomes by:

- enhancing value for money through fair, competitive, non-discriminatory procurement
- promoting the use of resources in an efficient, effective and ethical manner
- making decisions with probity, accountability and transparency
- advancing and/or working within EHA’s economic, social and environmental policies
- providing reasonable opportunity for competitive local businesses to supply to EHA appropriately managing risk; and
- ensuring compliance with all relevant legislation.

4. Procurement Principles

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~~EHA must have regard to the following principles in its acquisition of goods and services:~~

~~The following key principles underpin all procurement activities which are undertaken by EHA:~~

- ~~4.1 Value for Money is about achieving the best outcome at the most appropriate price. This includes taking into account fit-for-purpose, whole-of-life cost, timeliness, flexibility to adapt to the needs of the project/supply, quality of product, sustainability, intangible costs/benefits, service, support and warranty.~~
- ~~4.2 Open and Fair Competition is achieved by providing equitable and appropriate access to the EHA's procurement activities. EHA recognises the commercial and economic benefits of open and effective competition and as such, EHA will encourage healthy competition in the markets from which it purchases.~~
- ~~4.3 Ethical Behaviour and Fair Treatment is necessary to ensure an appropriate purchase using public money. EHA staff have a responsibility to act honestly and impartially and behave in a fair, independent, and open manner and with integrity and professionalism to ensure probity when undertaking a procurement activity. EHA staff will observe EHA's Code of Conduct at all times during the procurement process.~~
- ~~4.4 Professional Integrity and Probity ensures that the highest ethical and professional standards are observed in the EHA's business dealings. EHA aims to achieve integrity in its procurement activities, through accountable and transparent processes and respects the rights of contractors and suppliers, including the right to confidentiality and the expectation to be treated fairly and without bias at all stages of the procurement process.~~
- ~~4.5 Social, Economic and Environmental Sustainability – The objective for all of the EHA's activities is to achieve Community well-being. EHA is committed to maximising the positive impact of its activities to benefit the local community, vulnerable people, its economy, and the environment. Where all other considerations are equal, EHA may give preference to a local supplier to ensure~~

local employment opportunities, environmental outcomes, economic stability and/or growth.

4.6 In addition to the above, in order to minimise the EHA's impact on the environment, EHA will, where all other factors are equal, when purchasing aim to achieve the following outcomes:

- conservation of natural resources;
- purchase of environmentally friendly products;
- where possible purchase products with recycled content;
- integrate principles of waste minimisation and carbon reduction;
- advocate for the development of products and services which have a low environmental impact; and
- provide leadership to local business and the community in promoting the use of environmentally sensitive goods and services.

4.7 Financial Responsibility ensures that the EHA staff procure goods or services where there is an approved and allocated budget for that purchase and where staff with the appropriately delegated financial authority approves the purchase.

~~4.1 — Encouragement of open and effective competition~~

~~4.2 — Obtaining Value for Money~~

~~4.2.1 — This is not restricted to price alone~~

~~4.2.2 — An assessment of value for money must include, where possible, consideration of:~~

- ~~the contribution to EHA's long term financial plan and strategic direction~~
- ~~any relevant direct and indirect benefits to EHA, both tangible and intangible~~
- ~~efficiency and effectiveness of the proposed procurement activity~~
- ~~the performance history, and quality, scope of services and support of each prospective supplier~~
- ~~fitness for purpose of the proposed goods or service~~
- ~~whole of life costs~~
- ~~EHA's internal administration costs~~
- ~~technical compliance issues~~
- ~~risk exposure; and~~
- ~~the value of any associated environmental benefits.~~

4.3 — Probity, Ethical Behaviour and Fair Dealing

EHA is to behave with impartiality, fairness, independence, openness and integrity in all discussions and negotiations.

4.4 — Risk Management

Ensure that appropriate risk management practices are in place for procurement activities including risk identification, assessment, and implementation of controls.

*4.5 — Accountability, Transparency and Reporting**4.6 — Ensuring compliance with all relevant legislation**4.7 — Encouragement of the development of competitive local business and industry*

Where the evaluation criteria are comparable, EHA may consider the following:

- the creation of local employment opportunities
- increased availability of local servicing support
- increased convenience with communications with the supplier for contract management
- economic growth within the local area
- benefit to EHA of associated local commercial transaction; and/or
- the short and long term impact of the procurement on local business.

4.8 — Environmental protection

EHA will seek to:

- adopt purchasing practices which conserve natural resources
- align the EHA's procurement activities with principles of ecological sustainability
- purchase recycled and environmentally preferred products where possible
- integrate relevant principles of waste minimisation and energy
- foster the development of products and services which have a low environmental impact
- provide leadership to business, industry and the community in promoting the use of environmentally sensitive goods and services.

4.9 — Financial Responsibility

Ensure that EHA employees procure Goods, Works, or Services where there is an approved and allocated budget for that purchase, and where an EHA employee with the appropriately delegated financial authority approves the purchase.

5. Selection of an Appropriate Procurement Process

5.1 EHA will generally select from one of the following procurement processes:

- Open tendering
- Select tendering
- Direct negotiation with a preferred supplier, group of suppliers or supplier panel
- Request for quotes
- The use of existing ~~third-party~~third-party contracts
- Joint procurement arrangements with constituent councils
- Direct sourcing
- Panel arrangements (eg Local Government Association Procurement, Strategic Purchasing) or arrangements with prequalified suppliers.

The appropriate procurement method will be determined on a ~~case-by-case~~case-by-case basis.

Participation in the procurement process imposes costs on EHA and potential suppliers. These costs will be considered when determining a process commensurate with the sale, scope and relative risk of the proposed procurement and where relevant.

5.2 Justification of Choice of Procurement Method

~~Personnel with financial delegated authority to procure will be responsible for ensuring appropriate procurement practices and procedures, including the identification of risk are observed. Employees will select a method of approaching the market which is suited to the procurement.~~ Determining the best method in the circumstances will generally be based on the consideration of the following types of issues:

- The nature of the procurement
- The value of the procurement
- The risk associated with the procurement
- Whether the market for the procurement is known
- What is the most efficient process to achieve EHA's objectives in a timely and cost efficient manner

5.3 The following table provides direction regarding approach to market selection and the decision making responsibility for procurements:

Procurement Category	Estimated Value Range (ex GST)	Acceptable Approaches to Market	Decision Making Responsibility
1	Up to \$5K	<ul style="list-style-type: none"> • Direct sourcing/negotiation 	Employees – within the limit of their

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		<ul style="list-style-type: none"> • Use of existing third party contracts • Panel arrangements/arrangements with prequalified suppliers • Joint procurement arrangements with other Constituent Councils • Verbal quotes from at least two (2) suppliers • Direct negotiation with supplier(s) where market is known to be limited 	delegated purchasing authority (see below) and the approved budget
2	\$5,001 - \$50,000	<ul style="list-style-type: none"> • Use of existing third party contracts • Panel arrangements/arrangements with prequalified suppliers • Joint procurement arrangements with other Constituent Councils • Written quotes from at least three (3) suppliers • Direct negotiation with preferred supplier(s) where market is known to be limited • Request for Quotation 	Chief Executive Officer – within the limit of their delegated purchasing authority (see below) and the approved budget
Procurement Category (cont.)	Estimated Value Range (ex-GST)	Acceptable Approaches to Market (cont.)	Decision-Making Responsibility (cont.)
3	\$50,001 and over	<ul style="list-style-type: none"> • Use of existing third-party<u>third-party</u> contracts • Panel arrangements/arrangements with prequalified suppliers • Joint procurement arrangements with other Constituent Councils • Request for Quotation • Open/Select Tender 	Chief Executive Officer – within the approved budget – based on recommendations by Employees provided in a report

6 Credit Cards

Corporate credit cards are an efficient and flexible method of paying for goods and services. They offer a convenient and highly traceable payment option which assists to streamline business processes, improve purchasing efficiency and reduce administrative costs.

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6.1 Terms of credit card use

6.1.1. Corporate credit cards can be provided to a limited number of EHA employees who hold positions where it can be demonstrated that there is a regular and ongoing business requirement to purchase specific goods or services using a credit card.

6.1.2. The Chief Executive Officer (CEO) will authorise the issuing of a credit card based on the assessed need and financial delegations.

6.1.3. Where allocation of a credit card is deemed appropriate, it will be issued with a maximum credit limit equal to or less than the employee's financial delegation.

6.1.4 The corporate credit cardholder must conform to sound principles of purchasing in accordance with this Policy, any other relevant EHA policies or procedures, the employee's financial delegation and the approved budget. In doing so, the cardholder will ensure expenditure meets the following characteristics:

- necessary – for an official business purpose;
- reasonable – expense must not be excessive;
- reflect value for money;
- appropriate – able to withstand public scrutiny; and • allowable – as per relevant Council policy and legislative requirements.

6.1.5 The issue or re-issue of corporate credit cards must be signed for by the cardholder and counter signed by the CEO.

6.1.6 In the case of the CEO's credit card, the Manager of Administration and Compliance or Manager of Environmental Health and Immunisation, will counter-sign the issuing of the CEO's card.

6.2 Preferred purchasing methods

6.2.1 Cardholders must consider alternative purchasing methods available to them in accordance with EHA's Procurement Policy, before using a corporate credit card.

6.2.2 Credit cards may be appropriate for purchasing in any of the following instances:

- invoices for approved goods or services requiring immediate or out of-cycle payment when payment has been authorised;
- where purchase orders are impractical or inappropriate, such as online purchases, or where raising a purchase order impacts operational efficiency. This includes, but is not limited to, items such as parking, taxi

fares, work-related meals, subscriptions, small value or unique IT items, including monthly subscriptions and licence fees; and

- for purchases that cannot be made from the EHA office, such as work-related travel expenses incurred while travelling or undertaking field work.

6.2.3 Cardholders are expected to operate with some discretion, but must justify their purchasing decisions, including the purchasing method chosen in accordance with EHA's Procurement Policy.

6.2.4 Cardholders shall seek guidance or written instruction from Manager, if clarification is required.

6.3 Limitations

6.3.1. Each credit card represents a risk of accidental or intentional misuse of public funds and each credit limit amount is the extent of that risk. To minimise the risks associated with credit cards, the cardholder must adhere to the following:

- cash advances to the corporate credit card are strictly prohibited;
- personal expenses of any kind are not to be incurred on a corporate credit card, in case any personal expenses are incurred in error, such expenses shall be immediately refunded to EHA;
- corporate credit cards are not to be linked to any form of loyalty points program or airline club memberships;
- corporate credit cards must not be used to pay fines of any nature;
- every effort must be made to avoid using a corporate credit card for the purchase of fuel when a fuel card is available. If the purchase of fuel to a corporate credit card is unavoidable, the cardholder must provide an appropriate receipt; and
- a cardholder found to have used a card in contravention of this Policy may be subject to disciplinary action.

6.4 General guidelines for credit card use

6.4.1 All expenses must be for a legitimate EHA purpose – meaning they are reasonable and appropriate in the circumstance, and able to withstand public scrutiny.

6.4.2 It is the cardholder's responsibility to ensure that:

- the use of the corporate credit card complies with the requirements of this Policy, EHA's Procurement Policy and BankSA Credit Card Terms and

Conditions which are available at:

https://www.banksa.com.au/content/dam/bsa/downloads/personal/credit-cards/bsa_credit_card_terms_and_conditions.pdf;

- the card and card password and PIN (if applicable) are kept safe and guarded from improper use at all times;
- the card is returned immediately to the Administration Officer(s) on:
 - cessation of employment; transfer to another position of employment; upon request from the CEO or delegate;
 - expiry of the credit card; or voluntary surrender;
- all purchases must be supported by an appropriate tax invoice/receipt that meets the requirements of the Good & Services Tax Act 1999. Where a tax invoice has not been retained, the cardholder should obtain another from the supplier;
- if all avenues have been exhausted and the cardholder is unable to obtain a tax invoice from the supplier, the cardholder must provide a Statutory Declaration;
- monthly credit card transactions are accurately recorded on the monthly reconciliation form. The form shall be reviewed and signed by the relevant Manager to ensure the transactions are EHA business related. The CEO's credit card transactions shall be reviewed and signed by the Manager of Administration and Compliance or Manager of Environmental Health and Immunisation; and
- all supporting documentation is retained and attached to the reconciliation form before being returned to the Administration Officer as part of the monthly reconciliation process.

6.5 Lost, stolen or replacement cards

6.5.1. It is the responsibility of the cardholder to immediately contact the bank (BankSA) to report if their credit card is lost or stolen. Similarly, if the cardholder notices unauthorised (fraudulent) transactions on the monthly statement, it is the responsibility of the cardholder to immediately report to the bank.

6.5.2. The cardholder must also advise the Administration Officer or CEO as soon as practicable to advise when their credit card is lost or stolen.

6.6. Breach of Policy or misuse

6.6.1. Misuse of a credit card is a breach of trust, intentional or otherwise, which may expose EHA to financial or reputational risks.

6.6.2. Intentional misuse of a credit card may lead to one or more of the following:

- revocation of the credit card issued to the employee;

- disciplinary action in accordance with EHA's relevant HR policies and/or procedures; and/or

- independent investigation to determine if repayment of the expense is required by the employee.

6.6.3. Any fraudulent credit card use must be immediately reported to CEO for referral to the appropriate agency.

7 Use of Purchase Orders

Use of Purchase Orders Purchase Orders serve the following purposes:

- Ensures the purchase is approved by an Employee with the appropriate financial delegation
- Records a financial commitment in organisation's financial system to allow accurate tracking of financial obligations at any point in time
- Establishes a set of Terms and Conditions for the purchase of goods and/or services.

Employees are encouraged to raise a purchase order prior to the purchase being made. However, a purchase order may not be required in the following circumstances:

- Purchases with a value of less than \$1,000 (excluding GST);
- Purchases made using a Corporate Credit Card;
- Purchases relating to an entity that is a wholly or partially owned subsidiary of EHA; and
- A contract signed by EHA and a supplier who was selected through a tender process.

7 Records

EHA must keep a written reasons for utilising a specific procurement method in each activity and where it uses a procurement method other than tendering. Such records will be kept and maintained by Council in accordance with the General Disposal Schedule (GDS40) as approved by State Records Council.

~~EHA must record written reasons for utilising a specific procurement method in each activity and where it uses a procurement method other than tendering.~~

8 Exemptions from this policy

This Policy contains general guidelines to be followed by EHA in its procurement activities. There may be emergencies, or procurements in which a tender process will not necessarily deliver best outcome for EHA, and other market approaches may be more appropriate.

8.1 Policy Waiver

In certain circumstances, EHA may, after approval from its Board Members, waive application of this Policy and pursue a method which will bring the best outcome for EHA. EHA must record its reasons in writing for waiving application of this Policy.

8.2 Emergency Procurement

7.1.1 CEO will undertake procurement activities during an emergency taking into account EHA's procurement objectives. Preferred suppliers must be given consideration in the first instance. An emergency is deemed a serious situation or occurrence that happens unexpectedly and demands immediate action. Emergency purchase may be made outside this policy and without Board approval if not practicable if one of the following situations exist:

- ~~There is a~~ genuine concerns for public health safety;
- ~~To avoid~~ing major expenses from an unplanned event;
- ~~To provid~~ing security of EHA's assets eg invoking an Emergency Response Management Plan or Business Continuity Plan; or
- aAny other incident or circumstance determined by the CEO.

7.1.2 Where a purchase is made under this clause, the following will apply:

- ~~The~~ expenditure will be limited to that required to alleviate the emergency situation only;
- ~~t~~his policy will be abided by as soon as the emergency situation is alleviated; and
- aA report will be made to the Board in relation to the emergency expenditure.

9 Delegations

Expenditure must be within the employees delegated financial authority, as follows:

POSITION	\$1- \$500	\$501 - \$3,000	\$3,001 - \$10,000	\$10,001- \$50,000	\$50,001 +
Chief Executive Officer	X	X	X	X	X
Team Leader Manager - Environmental Health & <u>Immunisation</u>	X	X			
Team Leader Manager – Administration & <u>Immunisation Compliance</u>	X	X	X *		
	All contracts for the acquisition of goods and services in excess of \$50,000 are to be authorised by CEO/EHA.				

*For vaccine purchases only

D14/6484 [v4]

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10 Review and Evaluation

This policy will be reviewed at least once every ~~two-years~~36 months from the adoption date of the policy. However, EHA may revise or review this Policy at any time (but not so as to affect any process that has already commenced).

10. Statement of Adoption

This Policy was adopted by the Board of the Eastern Health Authority on 19 February 2014 and has been reviewed on a regular basis since that time.

⁂
This Policy was endorsed by the Audit & Risk Committee on 3 June 2021 . This Policy was adopted by the Board of the Eastern Health Authority on 24 June 2021.



PROCUREMENT POLICY

Policy Reference	FM02
Date of initial Board Adoption	22 June 2011
Minutes Reference	11: 082018
Date of Audit Committee Endorsement (if applicable)	28 May 2025
Date last reviewed by Eastern Health Authority Board of Management	25 May 2025
<i>Relevant Document Reference</i>	<ul style="list-style-type: none"> • Guidance prepared by Local Government Corporate Services for Councils - The Procurement Guide • Competition and Consumer Act (Cth) 2010 • Competition Policy Reform (SA) Act 1996 • Criminal Law Consolidation Act 1935 • Disability Inclusion Act 2018 • Environment Protection Act 1993 • Freedom of Information Act 1991 • Independent Commission Against Corruption Act 2012 • Industry Advocate Act 2017 • Modern Slavery Act (Cth) 2018 • Ombudsman Act, 1972 • State Records Act 1997 • Trades Practices Act (Cth) 1974 • Work Health and Safety Act (SA) 2012 and Regulations 2012
<i>Applicable Legislation</i>	Section 49 of the Local Government Act 1999

1. Purpose

The purpose of this Procurement Policy (the “Policy”) is to establish a framework of principles relating to the procurement activities undertaken by Eastern Health Authority (EHA) pursuant to the requirements of Section 49 of the Local Government Act, 1999 (Act).

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The Policy demonstrates EHA's commitment to procuring goods and services in an open, fair, transparent and effective manner that ensures the maintenance of appropriate standards of probity and ethics throughout procurement processes.

2. Scope

This Policy applies to all expenditure-related procurement activities associated with the purchase of goods, works and services by EHA. This Policy applies to anyone who undertakes or is involved in procurement activities on behalf of the EHA. Compliance with this Policy is mandatory unless expressly indicated otherwise or exempted.

This Policy does not apply to the following:

- non-procurement expenditures such as sponsorships, grants, funding arrangements, donations, and employment agreements;
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- the disposal of land and other assets that are owned by EHA.

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EHA aims to achieve advantageous procurement outcomes by:

- enhancing value for money through fair, competitive, non-discriminatory procurement
- promoting the use of resources in an efficient, effective and ethical manner
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- advancing and/or working within EHA's economic, social and environmental policies
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- ensuring compliance with all relevant legislation.

4. Procurement Principles

The following key principles underpin all procurement activities which are undertaken by EHA:

- 4.1 Value for Money is about achieving the best outcome at the most appropriate price. This includes taking into account fit-for-purpose, whole-of-life cost, timeliness, flexibility to adapt to the needs of the project/supply, quality of product, sustainability, intangible costs/benefits, service, support and warranty.
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- 4.3 Ethical Behaviour and Fair Treatment is necessary to ensure an appropriate purchase using public money. EHA staff have a responsibility to act honestly and impartially and behave in a fair, independent, and open manner and with integrity and professionalism to ensure probity when undertaking a procurement activity. EHA staff will observe EHA's Code of Conduct at all times during the procurement process.
- 4.4 Professional Integrity and Probity ensures that the highest ethical and professional standards are observed in the EHA's business dealings. EHA aims to achieve integrity in its procurement activities, through accountable and transparent processes and respects the rights of contractors and suppliers, including the right to confidentiality and the expectation to be treated fairly and without bias at all stages of the procurement process.
- 4.5 Social, Economic and Environmental Sustainability – The objective for all of the EHA's activities is to achieve Community well-being. EHA is committed to maximising the positive impact of its activities to benefit the local community, vulnerable people, its economy, and the environment. Where all other considerations are equal, EHA may give preference to a local supplier to ensure local employment opportunities, environmental outcomes, economic stability and/or growth.
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5. Selection of an Appropriate Procurement Process

5.1 *EHA will generally select from one of the following procurement processes:*

- Open tendering
- Select tendering
- Direct negotiation with a preferred supplier, group of suppliers or supplier panel
- Request for quotes
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The appropriate procurement method will be determined on a case-by-case basis.

Participation in the procurement process imposes costs on EHA and potential suppliers. These costs will be considered when determining a process commensurate with the sale, scope and relative risk of the proposed procurement and where relevant.

5.2 *Justification of Choice of Procurement Method*

Personnel with financial delegated authority to procure will be responsible for ensuring appropriate procurement practices and procedures, including the identification of risk are observed. Determining the best method in the circumstances will generally be based on the consideration of the following types of issues:

- the nature of the procurement;
- the value of the procurement;
- the risk associated with the procurement;
- Whether the market for the procurement is known; and
- what is the most efficient process to achieve EHA's objectives in a timely and cost efficient manner.

5.3 The following table provides direction regarding approach to market selection and the decision making responsibility for procurements:

Procurement Category	Estimated Value Range (ex GST)	Acceptable Approaches to Market	Decision Making Responsibility
1	Up to \$5K	<ul style="list-style-type: none"> • Direct sourcing/negotiation • Use of existing third party contracts • Panel arrangements/arrangements with prequalified suppliers • Joint procurement arrangements with other Constituent Councils • Verbal quotes from at least two (2) suppliers • Direct negotiation with supplier(s) where market is known to be limited 	Employees – within the limit of their delegated purchasing authority (see below) and the approved budget
2	\$5,001 - \$50,000	<ul style="list-style-type: none"> • Use of existing third party contracts • Panel arrangements/arrangements with prequalified suppliers • Joint procurement arrangements with other Constituent Councils • Written quotes from at least three (3) suppliers • Direct negotiation with preferred supplier(s) where market is known to be limited • Request for Quotation 	Chief Executive Officer – within the limit of their delegated purchasing authority (see below) and the approved budget
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6 Credit Cards

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6.1 Terms of credit card use

- 6.1.1. Corporate credit cards can be provided to a limited number of EHA employees who hold positions where it can be demonstrated that there is a regular and ongoing business requirement to purchase specific goods or services using a credit card.
- 6.1.2. The Chief Executive Officer (CEO) will authorise the issuing of a credit card based on the assessed need and financial delegations.
- 6.1.3. Where allocation of a credit card is deemed appropriate, it will be issued with a maximum credit limit equal to or less than the employee's financial delegation.
- 6.1.4 The corporate credit cardholder must conform to sound principles of purchasing in accordance with this Policy, any other relevant EHA policies or procedures, the employee's financial delegation and the approved budget. In doing so, the cardholder will ensure expenditure meets the following characteristics:
 - necessary – for an official business purpose;
 - reasonable – expense must not be excessive;
 - reflect value for money;
 - appropriate – able to withstand public scrutiny; and • allowable – as per relevant Council policy and legislative requirements.
- 6.1.5 The issue or re-issue of corporate credit cards must be signed for by the cardholder and counter signed by the CEO.
- 6.1.6 In the case of the CEO's credit card, the Manager of Administration and Compliance or Manager of Environmental Health and Immunisation, will counter-sign the issuing of the CEO's card.

6.2 Preferred purchasing methods

- 6.2.1 Cardholders must consider alternative purchasing methods available to them in accordance with EHA's Procurement Policy, before using a corporate credit card.
- 6.2.2 Credit cards may be appropriate for purchasing in any of the following instances:

D14/6484 [v5]

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- invoices for approved goods or services requiring immediate or out of-cycle payment when payment has been authorised;
- where purchase orders are impractical or inappropriate, such as online purchases, or where raising a purchase order impacts operational efficiency. This includes, but is not limited to, items such as parking, taxi fares, work-related meals, subscriptions, small value or unique IT items, including monthly subscriptions and licence fees; and
- for purchases that cannot be made from the EHA office, such as work-related travel expenses incurred while travelling or undertaking field work.

6.2.3 Cardholders are expected to operate with some discretion, but must justify their purchasing decisions, including the purchasing method chosen in accordance with EHA's Procurement Policy.

6.2.4 Cardholders shall seek guidance or written instruction from Manager, if clarification is required.

6.3 Limitations

6.3.1. Each credit card represents a risk of accidental or intentional misuse of public funds and each credit limit amount is the extent of that risk. To minimise the risks associated with credit cards, the cardholder must adhere to the following:

- cash advances to the corporate credit card are strictly prohibited;
- personal expenses of any kind are not to be incurred on a corporate credit card, in case any personal expenses are incurred in error, such expenses shall be immediately refunded to EHA;
- corporate credit cards are not to be linked to any form of loyalty points program or airline club memberships;
- corporate credit cards must not be used to pay fines of any nature;
- every effort must be made to avoid using a corporate credit card for the purchase of fuel when a fuel card is available. If the purchase of fuel to a corporate credit card is unavoidable, the cardholder must provide an appropriate receipt; and
- a cardholder found to have used a card in contravention of this Policy may be subject to disciplinary action.

6.4 General guidelines for credit card use

D14/6484 [v5]

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6.4.1 All expenses must be for a legitimate EHA purpose – meaning they are reasonable and appropriate in the circumstance, and able to withstand public scrutiny.

6.4.2 It is the cardholder's responsibility to ensure that:

- the use of the corporate credit card complies with the requirements of this Policy, EHA's Procurement Policy and BankSA Credit Card Terms and Conditions which are available at:
https://www.banksa.com.au/content/dam/bsa/downloads/personal/credit-cards/bsa_credit_card_terms_and_conditions.pdf;
- the card and card password and PIN (if applicable) are kept safe and guarded from improper use at all times;
- the card is returned immediately to the Administration Officer(s) on:
 - cessation of employment; transfer to another position of employment; upon request from the CEO or delegate;
 - expiry of the credit card; or voluntary surrender;
- all purchases must be supported by an appropriate tax invoice/receipt that meets the requirements of the Good & Services Tax Act 1999. Where a tax invoice has not been retained, the cardholder should obtain another from the supplier;
- if all avenues have been exhausted and the cardholder is unable to obtain a tax invoice from the supplier, the cardholder must provide a Statutory Declaration;
- monthly credit card transactions are accurately recorded on the monthly reconciliation form. The form shall be reviewed and signed by the relevant Manager to ensure the transactions are EHA business related. The CEO's credit card transactions shall be reviewed and signed by the Manager of Administration and Compliance or Manager of Environmental Health and Immunisation; and
- all supporting documentation is retained and attached to the reconciliation form before being returned to the Administration Officer as part of the monthly reconciliation process.

6.5 Lost, stolen or replacement cards

6.5.1. It is the responsibility of the cardholder to immediately contact the bank (BankSA) to report if their credit card is lost or stolen. Similarly, if the cardholder notices unauthorised (fraudulent) transactions on the monthly statement, it is the responsibility of the cardholder to immediately report to the bank.

D14/6484 [v5]

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6.5.2. The cardholder must also advise the Administration Officer or CEO as soon as practicable to advise when their credit card is lost or stolen.

6.6. Breach of Policy or misuse

6.6.1. Misuse of a credit card is a breach of trust, intentional or otherwise, which may expose EHA to financial or reputational risks.

6.6.2. Intentional misuse of a credit card may lead to one or more of the following: • revocation of the credit card issued to the employee;

- disciplinary action in accordance with EHA's relevant HR policies and/or procedures; and/or
- independent investigation to determine if repayment of the expense is required by the employee.

6.6.3. Any fraudulent credit card use must be immediately reported to CEO for referral to the appropriate agency.

7 Use of Purchase Orders

Use of Purchase Orders Purchase Orders serve the following purposes:

- Ensures the purchase is approved by an Employee with the appropriate financial delegation
- Records a financial commitment in organisation's financial system to allow accurate tracking of financial obligations at any point in time
- Establishes a set of Terms and Conditions for the purchase of goods and/or services.

Employees are encouraged to raise a purchase order prior to the purchase being made. However, a purchase order may not be required in the following circumstances:

- Purchases with a value of less than \$1,000 (excluding GST);
- Purchases made using a Corporate Credit Card;
- Purchases relating to an entity that is a wholly or partially owned subsidiary of EHA; and
- A contract signed by EHA and a supplier who was selected through a tender process.

7 Records

EHA must keep a written reasons for utilising a specific procurement method in each activity and where it uses a procurement method other than tendering. Such records will be kept and maintained by Council in accordance with the General Disposal Schedule (GDS40) as approved by State Records Council.

8 Exemptions from this policy

D14/6484 [v5]

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This Policy contains general guidelines to be followed by EHA in its procurement activities. There may be emergencies, or procurements in which a tender process will not necessarily deliver best outcome for EHA, and other market approaches may be more appropriate.

8.1 Policy Waiver

In certain circumstances, EHA may, after approval from its Board Members, waive application of this Policy and pursue a method which will bring the best outcome for EHA. EHA must record its reasons in writing for waiving application of this Policy.

8.2 Emergency Procurement

7.1.1 CEO will undertake procurement activities during an emergency taking into account EHA's procurement objectives. Preferred suppliers must be given consideration in the first instance. An emergency is deemed a serious situation or occurrence that happens unexpectedly and demands immediate action. Emergency purchase may be made outside this policy and without Board approval if not practicable if one of the following situations exist:

- genuine concerns for public health safety;
- avoiding major expenses from an unplanned event;
- providing security of EHA's assets eg invoking an Emergency Management Plan or Business Continuity Plan; or
- any other incident or circumstance determined by the CEO.

7.1.2 Where a purchase is made under this clause, the following will apply: expenditure will be limited to that required to alleviate the emergency situation only;

- this policy will be abided by as soon as the emergency situation is alleviated; and
- a report will be made to the Board in relation to the emergency expenditure.

9 Delegations

Expenditure must be within the employees delegated financial authority, as follows:

POSITION	\$1- \$500	\$501 - \$3,000	\$3,001 - \$10,000	\$10,001- \$50,000	\$50,001 +
Chief Executive Officer	X	X	X	X	X
Manager - Environmental Health & Immunisation	X	X			
Manager – Administration & Compliance	X	X	X *		
	All contracts for the acquisition of goods and services in excess of \$50,000 are to be authorised by CEO/EHA.				

D14/6484 [v5]

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*For vaccine purchases only

10 Review and Evaluation

This policy will be reviewed at least once every 36 months from the adoption date of the policy. However, EHA may revise or review this Policy at any time (but not so as to affect any process that has already commenced).

10. Statement of Adoption

This Policy was adopted by the Board of the Eastern Health Authority on 19 February 2014 and has been reviewed on a regular basis since that time.

This Policy was endorsed by the Audit & Risk Committee on 3 June 2021 . This Policy was adopted by the Board of the Eastern Health Authority on 24 June 2021.

D14/6484 [v5]

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7.8 - Eastern Health Authority– Audit Committee 2025 Workplan

	March 2025	May 2025	August 2025	December 2025	Notes
End of Financial Year					
Auditor Attendance	-	-	<input type="checkbox"/>	-	
External Audit Recommendations – Status Update	-	<input checked="" type="checkbox"/>	<input type="checkbox"/>	-	
Long Term Financial Plan	-	-	-	<input type="checkbox"/>	
Year end - General Purpose Financial Statements	-	-	<input type="checkbox"/>	-	
Performance Reports					
Budget Workshop	<input checked="" type="checkbox"/>	-	-	-	
Annual Business Plan & Budget	-	<input checked="" type="checkbox"/>	-	-	
Budget Reviews	-	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Policy					
Debtors Policy	-	-	-	<input type="checkbox"/>	
Fraud and Corruption Prevention Policy	-	-	<input type="checkbox"/>		
Risk Management Policy	-	-	-	-	Reviewed in May 2024 – review due May 2028 or as needed
Risk Management					
Corporate Risk Summary	-	-	-	<input type="checkbox"/>	
Internal Controls Review	-	<input checked="" type="checkbox"/>	-	-	
Terms of Reference					
Audit Committee - Annual Evaluation	-	-	<input type="checkbox"/>	-	
Review Terms of Reference	-	-	-	<input type="checkbox"/>	
Procurement Policy	-	<input checked="" type="checkbox"/>	-	-	