



Board of Management

27 August 2025



local councils working together to protect the health of the community



**EASTERN HEALTH AUTHORITY
BOARD OF MANAGEMENT MEETING**

WEDNESDAY 27th August 2025

Notice is hereby given that a meeting of the Board of Management of the Eastern Health Authority will be held at Eastern Health Authority Offices, 101 Payneham Road, St Peters on Wednesday 27 August 2025 commencing at 6:30 pm.

A light meal will be served from 5:30 pm.

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

**MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER**

AGENDA

EASTERN HEALTH AUTHORITY BOARD OF MANAGEMENT MEETING

WEDNESDAY 27 August 2025

Commencing at 6:30 pm

1 Opening

2 Acknowledgement of Traditional Owners

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

3 Opening Statement

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

4 Apologies

5 Minutes

Recommendation

That the minutes of the meeting of the Board held on Wednesday 25 June 2025 as printed and circulated be taken as read and confirmed.

6 Matters arising from the minutes

Agenda Continued

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8 Correspondence

9 Closure of Meeting

EASTERN HEALTH AUTHORITY

Minutes of the Meeting of the Board of Management of Eastern Health Authority (EHA) held at EHA Offices, 101 Payneham Road, St Peters on 25 June commencing at 6:30pm.

MEMBERS PRESENT:

Cr M Daws	Burnside
M Hammond, Cr M Noble	Campbelltown
Cr K Barnett, Cr T Nguyen	Prospect
Cr J Nenke	Corporation of the Town of Walkerville

In attendance:

M Livori	Chief Executive Officer
A Fahey	Manager Administration and Compliance
N Conci	Manager Environmental Health
M Gibbs	Senior Environmental Health Officer

1 OPENING:

The meeting was declared open by the M Livori at 6:30pm.

In accordance with clause 2.6 of EHA's Charter, and clause 5.4 of the EHA Meeting Procedure Policy, in circumstances where both the Chair and Deputy Chair are absent from a meeting, the Chief Executive Officer will initially take the chair and preside over the meeting until the Board Members present formally resolves to appoint a Presiding Member.

In accordance with clause 5.4 of the EHA Meeting Procedure Policy, Board Members were requested to nominate for the position of President Member.

The CEO called for nominations for a member to preside for the meeting. Cr J Nenke subsequently nominated. As no further nominations were received, the Board subsequently confirmed Cr J Nenke's nomination via resolution.

Cr K Barnett moved:

That:

The Board appoint Cr J Nenke as Presiding Member to chair the meeting.

Seconded by Cr T Nguyen

CARRIED UNANIMOUSLY

1: 062025

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 Heath Authority, that will impact the public health on those that reside, study, work in and visit the constituent councils that the Eastern Health Authority Charter provides services to.

4 APOLOGIES:

Cr P Cornish	Burnside
Cr K Moorhouse, Cr C Granozio	Norwood, Payneham & St Peters
Cr J Allanson	Corporation of the Town of Walkerville

5 CONFIRMATION OF MINUTES:

Cr M Noble moved:

The minutes of the meeting of the Board held on 14 May 2025 be taken as read and confirmed.

Seconded by M Hammond

CARRIED UNANIMOUSLY

2: 062025

6 MATTERS ARISING FROM THE MINUTES:

Nil

7 ADMINISTRATION REPORT

7.1 FINANCE REPORT

Cr T Nguyen moved:

That:

1. The Finance Report and Budget Review Report for 2024/2025 be received.

Seconded by Cr M Noble

CARRIED UNANIMOUSLY 3: 062025

7.2 ADOPTION OF ANNUAL BUSINESS PLAN AND BUDGETD FINANCIAL STATEMENTS FOR 2025/2026

Cr K Barnett moved:

That:

1. The report regarding the adoption of the Eastern Health Authority Annual Business Plan and Budgeted Financial Statements for 2025/2026 is received.
2. The Eastern Health Authority Annual Business Plan and Budget for 2025/2026 provided as attachment 1 to the report is adopted.
3. A copy of the Eastern Health Authority Annual Business Plan 2025/2026 incorporating the Budget are provided to the Chief Executive Officer of each Constituent Council within five business days.

Seconded by Cr M Noble

CARRIED UNANIMOUSLY 4: 062025

7.3 REVIEW OF THE PROCUREMENT POLICY

M Hammond moved:

That:

1. The report regarding the Procurement Policy is received.
2. The Procurement Policy marked attachment 2 to the Procurement Policy report is adopted.
3. It was agreed that the Procurement Policy will be reviewed and presented to the Audit Committee and Board in 12 months.

As part of the review, the following key areas are to be considered:

- Credit Cards – review practices and controls to ensure consistency and alignment with current policies and procedures.
- Delegation Approvals – Consider the introduction or revision of delegated financial authority for procurement transactions exceeding \$50,000.
- Policy Scope – Review to ensure the policy comprehensively covers all relevant procurement activities, roles, and responsibilities.

Seconded by Cr M Noble

CARRIED UNANIMOUSLY 5: 062025

Cr T Nguyen left the meeting at 7:12pm

Cr T Nguyen returned to the meeting at 7:16pm

7.4 REVIEW OF FOOD BUSINESS INSPECTION FEE POLICY

Cr M Daws moved:

That:

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

Seconded by Cr T Nguyen

CARRIED UNANIMOUSLY 6: 062025

7.5 FOOD BUSINESS AUDIT FEE POLICY

Cr M Noble moved:

That:

1. The Food Business Audit Fee Policy report is received.
2. The Food Business Audit Fee Policy, marked attachment 2 to this report, is adopted.

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY 7: 062025

7.6 CODE OF CONDUCT FOR EASTERN HEALTH AUTHORITY BOARD MEMBERS

Cr T Nguyen moved:

That:

1. The Code of Conduct for Eastern Health Authority Board Members Report is received.
2. The Revised Code of Conduct for Eastern Health Authority Board Members as amended marked as attachment 2 to this report is adopted.

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY 8: 062025

7.7 EHA EMPLOYEE CODE OF CONDUCT

Cr M Daws moved:

That:

1. The Eastern Health Authority Employee Code of Conduct report is received.
2. The Eastern Health Authority Employee Code of Conduct marked attachment 2 to the report dated 25 June 2025 is adopted.

Seconded by M Hammond

CARRIED UNANIMOUSLY 9: 062025

7.8 SUPPORTED RESIDENTIAL FACILITY LICENSING REPORT

Cr M Daws moved:

That:

1. The Supported Residential Facilities 2024-2025 Licensing Report is received.
2. The applicants detailed below be granted a licence to operate a Supported Residential Facility for a period of 12 months from 1 July 2025 to 30 June 2026 under the provisions of the *Supported Residential Facilities Act 1992* subject to conditions as detailed:

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

Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises.	
Applicant	Premises
Bellara Aged Care Village Pty Ltd	Bellara Village 98 Newton Road Campbelltown SA 5074
Conditions	
<ol style="list-style-type: none"> 1. If there are 30 or more residents of the facility – ensure that the staff includes both a cook and a cleaner in addition to the members of staff who provide personal care services to residents of the facility; and in any case – ensure that the facility is staffed so as to ensure, at all times, the proper care and safety of residents. 2. Comply with the requirements of Section 157 of the <i>Planning and Development and Infrastructure Act, 2016</i> in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises. 	

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY 10: 062025

8 INFORMATION REPORTS

8.1 ENVIRONMENTAL HEALTH ACTIVITY REPORT

M Hammond moved:

That:

1. The Environmental Health Activity Report is received.

Seconded by Cr M Noble

CARRIED UNANIMOUSLY 11: 062025

8.2 IMMUNISATION ACTIVITY REPORT

Cr M Daws moved:

That:

1. The Immunisation Services Report is received.

Seconded by Cr T Nguyen

CARRIED UNANIMOUSLY 12: 062025

9 CORRESPONDENCE

10 CLOSURE OF MEETING:

The Presiding Member Cr J Nenke, declared the meeting closed at 8:33pm.

The foregoing minutes were printed and circulated to EHA Members and member Councils on 27 June 2025.

Presiding Member

7.1 DRAFT GENERAL PURPOSE FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2025

Author: Michael Livori

Ref: AF25/48

Summary

This report presents the draft General Purpose Financial Reports for the year ended 30 June 2025 to the EHA Board of Management for consideration and adoption.

The General Purpose Financial Reports (provided as attachment 1) include four main statements: the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows, all accompanied by explanatory notes.

These statements have been prepared in accordance with the Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, and the South Australian Model Financial Statements.

As detailed in the reports, EHA is reporting a net surplus of \$191,892 for 2024–2025 compared to an operating surplus of \$122,120 in 2023-2024.

Report

The Eastern Health Authority Audit Committee met on 13 August 2025 to review the Draft General Purpose Financial Reports for the year ending 30 June 2025.

Auditor Attendance and Audit Management Letter

Whitney Sandow from Dean Newberry and Partners met with the Audit Committee to review findings from the interim (February 2025) and final (July/August 2025) audits detailed in the Audit Management Letter.

The auditors have noted in their Audit Management Letter (see Attachment 2) that, provided the following tasks are completed to their satisfaction, they anticipate issuing an unmodified audit opinion for the financial year:

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

After the noted work is complete, auditors can finalise their opinion and issue final reports.

Summary of Misstatements

As a result of audit work completed, a small number of misstatements were identified and subsequently corrected (see attachment 2). These related to:

- Right of Use Asset and Lease liability calculations (new 2025 building lease).
- Assets expensed that were subsequently capitalised and assets disposed of that were removed from the asset register (resulting from small office fire).

Management Override of Internal Controls

The Australian Auditing Standards require that the external auditor assume there is a risk that EHA's Administration can override internal controls, even those that appear to be functioning effectively, leading to potential manipulation of accounting records.

To address this matter, the following audit work was undertaken:

- Review and observation of controls in operation to assess whether controls are operating effectively as intended throughout the period.
- Perform analytical reviews and recalculation of transactions.
- Test the appropriateness of journal entries processed to prepare the financial statements.
- Review of accounting estimates and assumptions applied to the preparation of those estimates to evaluate its appropriateness and relevance.

No matters were identified during the course of the audit as a result of sample testing conducted.

Matters for Future Years

The auditors recommended that ongoing and regular updates to the Authority's asset register is undertaken at each budget review so as to better monitor and report on capital transactions/events and that up-to-date records of assets held by the Authority are maintained for financial reporting and operational purposes (e.g. insurance requirements).

Right of Use Asset and Lease Liability

The Auditors reviewed Right of Use Assets and Liability schedules for the Leases held by the Authority and requested audit adjustments were undertaken by EHA administration as detailed in the letter.

The Audit Committee discussed various matters detailed in the reports with the Auditor and EHA administration, were satisfied with the responses and subsequently resolved that the reports be presented to the Board of Management for consideration and adoption.

General Purpose Financial Reports for 2024-2025

As detailed in the General Purpose Financial Reports for 2024-2025, EHA is reporting a net surplus of \$191,892 for 2024–2025 compared to an operating surplus of \$122,120 in 2023-2024.

It should be noted that a Uniform Presentation of Finances statement required under section 9 of the Local Government (Financial Management) Regulations 2011 does not form part of the Financial Reports. The Uniform Presentation of Finances is a reporting requirement for Councils to highlight what they are spending on asset renewal versus new assets. Due to its nature and operations this is not a relevant consideration for EHA.

EHA's Funding Statement 2024/2025 provides detailed information in relation to individual budget line performance. The Funding Statement provides information in relation to all operating expenses, including rent and vehicle leases.

Rent and vehicle leases account for 25% of materials, contracts and other expenses. Accounting entries for leases are not included in the Funding Statement. The accounting adjustments required by the accounting standards relating to leases are made at year end.

The Funding Statement is effectively a Uniform Presentation of Finances that is more relevant to EHA and gives members greater transparency in relation to all operational expenditure.

Differences when comparing 2025 result with previous year

A full comparison of the 2023/2024 and 2024/2025 results is provided as attachment 3.

A summary of the differences is provided below.

Statement of Comprehensive Income

Income

Statutory Charges increased by \$12,530 to \$164,917 due to increased Food Inspection and fine Income.

User Charges decreased by \$76,188 to \$338,543 due to the end of an immunisation contract with Adelaide Hills Council and decreased Food Audit income.

Grants and subsidies decreased \$526 to \$248,910.

Investment income increased by \$15,397 to \$52,777 due to increased income from cash deposits.

Sundry income increased by \$20,058 to \$20,971 due to an insurance claim.

Expenses

Employee Costs decreased by \$24,294 to \$1,823,552 due to periodic staff vacancies.

Material, contracts, and other expenses increased by \$12,301 to \$649,271 mainly due to higher costs for finance consulting and bad and doubtful debts.

Net Surplus/(Deficit) The net **surplus** for 2024-2025 was \$191,892, compared to \$122,120 in 2023-2024, a variation of \$69,772.

Statement of Financial Position

Total Current Assets increased by \$116,990 to \$1,259,779 primarily due to an increase in cash on hand.

Total Non-Current Assets increased by \$245,169 to \$1,244,915 due to the application of AASB Standard 16 Leases. A note has been developed for the Board of Management in relation to the impact of AASB Standard 16 Leases on the General Purpose Financial Statement and is provided as attachment 4.

Total Current Liabilities: decreased by \$136,382 to \$491,841 due to a reduction in Trade and other Payables.

Total Non - Current Liabilities: increased by \$306,649 to \$1,121,889 due to the application of AASB Standard 16 Leases.

Net Assets: increased by \$191,891 to \$890,964 reflecting the income statement result.

Statement of Cash Flows

Net Cash **Provided** by Operating Activities decreased by \$160,392 to \$296,984.

Net Cash **Used** by Financing Activities decreased by \$19,609 to \$113,513.

Net Cash **Used** by Investing Activities increased by \$10,468 to \$24,609.

Net **increase** in cash and cash equivalents held decreased by \$151,251 to \$158,862.

Cash and Cash equivalents at **end of the reporting** period increased \$158,862 to \$1,113,744.

Statement of Changes in Equity

Accumulated Surplus and Total Equity increased by \$191,892 to \$890,965.

RECOMMENDATION

That:

1. The General Purpose Financial Statements Report for the Year ending 30 June 2025 Report is received.
2. The Board of Management notes that the Audit Committee is satisfied that the 2024/2025 draft statements present fairly the state of affairs of the organisation.
3. The General Purpose Financial Reports including the Annual Financial Statements for the year ending 30 June 2025 are received and adopted.
4. The Chair and Chief Executive Officer be authorised to sign the Certification of Financial Statements in relation to the audit for the 2024/2025 year.
5. A copy of the General Purpose Financial Reports including the Annual Financial Statements for the Year ending 30 June 2025 are provided to the Constituent Councils.

Eastern Health Authority

General Purpose Financial Reports

for the year ended 30 June 2025

Eastern Health Authority

General Purpose Financial Reports

for the year ended 30 June 2025

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EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

CERTIFICATION OF FINANCIAL STATEMENTS

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

- the accompanying financial statements comply with the *Local Government Act 1999*, *Local Government (Financial Management) Regulations 2011* and Australian Accounting Standards.
- the financial statements present a true and fair view of EHA's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

.....
Michael Livori
CHIEF EXECUTIVE OFFICER

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

Date:

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2025

		2025	2024
	Notes	\$	\$
INCOME			
Council contributions	2	2,094,100	1,970,200
Statutory charges	2	164,917	152,387
User charges	2	338,543	414,731
Grants, subsidies and contributions - Operating	2	248,910	249,436
Investment income	2	52,777	37,380
Other income	2	20,971	913
Total Income		2,920,218	2,825,047
EXPENSES			
Employee costs	3	1,823,552	1,847,846
Materials, contracts & other expenses	3	649,271	636,970
Depreciation, amortisation & impairment	3	183,012	175,901
Finance costs	3	64,887	36,923
Total Expenses		2,720,722	2,697,640
OPERATING SURPLUS / (DEFICIT)		199,496	127,407
Asset disposal & fair value adjustments	4	(7,604)	(5,287)
NET SURPLUS / (DEFICIT)		191,892	122,120
transferred to Equity Statement		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		191,892	122,120

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2025

		2025	2024
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,113,745	954,882
Trade & other receivables	5	146,035	187,908
Total Current Assets		1,259,780	1,142,790
Non-current Assets			
Property, plant & equipment	6	1,244,915	999,746
Total Non-current Assets		1,244,915	999,746
Total Assets		2,504,695	2,142,536
LIABILITIES			
Current Liabilities			
Trade & other payables	7	80,132	198,870
Borrowings	7	126,237	139,565
Provisions	7	285,472	289,788
Total Current Liabilities		491,841	628,223
Non-current Liabilities			
Borrowings	7	1,093,202	782,210
Provisions	7	28,687	33,030
Total Non-current Liabilities		1,121,889	815,240
Total Liabilities		1,613,730	1,443,463
NET ASSETS		890,965	699,073
EQUITY			
Accumulated surplus		890,965	699,073
TOTAL EQUITY		890,965	699,073

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

Eastern Health Authority
Statement of Changes in Equity
for the year ended 30 June 2025

		Acc'd Surplus	Asset Rev'n Reserve	Other Reserves	TOTAL EQUITY
	Notes	\$	\$	\$	\$
2025					
Balance at end of previous reporting period		699,073	-	-	699,073
Net Surplus / (Deficit) for Year		191,892	-	-	191,892
Balance at end of period	9	890,965	-	-	890,965

2024					
Balance at end of previous reporting period		576,953	-	-	576,953
Net Surplus / (Deficit) for Year		122,120	-	-	122,120
Balance at end of period	9	699,073	-	-	699,073

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

Eastern Health Authority
Statement of Cash Flows
for the year ended 30 June 2025

		2025	2024
	Notes	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts:</i>			
Council Contributions		2,282,569	1,970,200
Fees & other charges		164,917	152,387
User charges		384,115	498,191
Investment receipts		52,357	35,775
Grants utilised for operating purposes		248,910	249,436
Other revenues		521	913
<i>Payments:</i>			
Employee costs		(1,923,959)	(1,821,964)
Materials, contracts & other expenses		(844,973)	(590,639)
Finance payments		(67,473)	(36,923)
Net Cash provided by (or used in) Operating Activities		296,984	457,376
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(24,609)	-
Expenditure on new/upgraded assets		-	(14,141)
Net Cash provided by (or used in) Investing Activities		(24,609)	(14,141)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayment of principal portion of lease liabilities		(113,512)	(133,122)
Net Cash provided by (or used in) Financing Activities		(113,512)	(133,122)
Net Increase (Decrease) in cash held		158,863	310,113
Cash & cash equivalents at beginning of period	8	954,882	644,769
Cash & cash equivalents at end of period	8	1,113,745	954,882

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

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Material Accounting Policies

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

1 Basis of Preparation

1.1 Compliance with Australian Accounting Standards

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

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

1.2 Historical Cost Convention

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

1.3 Critical Accounting Estimates

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

1.4 Rounding

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

2 The Local Government Reporting Entity

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

3 Income recognition

3.1 Revenue

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

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

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

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 1 - Material Accounting Policies

4 Cash, Cash Equivalents and Other Financial Instruments

4.1 Cash, Cash Equivalent Assets

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

4.2 Other Financial Instruments

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

All financial instruments are recognised at fair value at the date of recognition, except for trade receivables from a contract with a customer, which are measured at the transaction price. A detailed statement of the accounting policies applied to financial instruments also form part of Note 9.

5 Infrastructure, Property, Plant & Equipment

5.1 Initial Recognition

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

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

5.2 Materiality

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

5.3 Depreciation of Non-Current Assets

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

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

5.4 Impairment

Assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if EHA were deprived thereof, are not subject to impairment testing.

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 1 - Material Accounting Policies

6 Payables

6.1 Goods & Services

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

6.2 Payments Received in Advance & Deposits

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

7 Borrowings

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

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of "Payables". Interest free loans are initially recognised at fair value with any difference between fair value and proceeds recognised in the profit and loss. The loan is subsequently measured at amortised cost with interest being recognised using the effective interest rate method.

8 Provisions

8.1 Employee Benefits

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

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

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

Superannuation:

EHA makes employer superannuation contributions in respect of its employees to the Hostplus Superannuation Scheme. The Scheme has two types of membership, each of which is funded differently. Details of the accounting policies applied and EHA's involvement with the schemes are reported in Note 12.

9 Leases

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

EHA as a lessee

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

i) Right-of-use assets

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 1 - Material Accounting Policies

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

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

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

ii) Lease liabilities

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

10 Goods & Services Tax

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 2 - INCOME

	Notes	2025 \$	2024 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		588,959	549,526
Campbelltown City Council		530,383	485,862
City of Norwood, Payneham & St Peters		641,814	623,600
City of Prospect		248,997	222,106
Town of Walkerville		83,947	89,106
		<u>2,094,100</u>	<u>1,970,200</u>
STATUTORY CHARGES			
Inspection Fees: Food		131,505	122,913
Inspection Fees: Legionella		8,256	7,892
SRF Licences		1,636	1,587
Fines & Expiation Fees		23,520	19,995
		<u>164,917</u>	<u>152,387</u>
USER CHARGES			
Immunisation: Clinic Vaccines		100,566	92,513
Immunisation: Service Provision		77,422	121,000
Immunisation: Worksite Vaccines		74,355	78,336
Immunisation: Clinic Service Fee		3,560	2,775
Food Auditing		82,640	120,107
		<u>338,543</u>	<u>414,731</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		52,777	37,380
		<u>52,777</u>	<u>37,380</u>
OTHER INCOME			
Motor Vehicle Reimbursements		-	364
Sundry		20,971	549
		<u>20,971</u>	<u>913</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Other grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		226,452	228,138
Immunisation: AIR		22,458	21,298
Total Grants all sources		<u>248,910</u>	<u>249,436</u>
Sources of grants			
<i>Other</i>		248,910	249,436
		<u>248,910</u>	<u>249,436</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - EXPENSE

		2025	2024
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and wages		1,589,097	1,620,120
Employee leave expense		24,887	23,783
Superannuation - defined contribution plan contributions	12	160,152	158,379
Superannuation - defined benefit plan contributions	12	21,086	19,884
Workers' compensation insurance		18,806	23,646
Other Agency Staff and Medical Officer		9,524	2,034
Total Operating Employee Costs		1,823,552	1,847,846
Total Number of Employees		14	18
<i>(Full time equivalent at end of reporting period)</i>			
MATERIALS, CONTRACTS & OTHER EXPENSES			
<u>Prescribed Expenses</u>			
Auditor's remuneration			
- Auditing the financial reports		8,000	9,500
Bad and doubtful debts		47,361	6,939
Goverance expenses		7,755	10,574
Lease Expenses - short term leases	11	9,018	15,736
Subtotal - Prescribed Expenses		72,134	42,749
<u>Other Materials, Contracts & Expenses</u>			
Accounting		7,193	4,658
Contractors		61,688	31,352
Energy		11,880	18,327
Fringe benefis tax		26,175	14,480
Human resources		16,602	27,159
Income protection		21,679	29,536
Insurance		50,994	56,586
IT licensing and support		146,242	145,357
Legal expenses		15,075	6,061
Motor vehicle expenses		22,607	19,564
Office rent		-	-
Parts, accessories & consumables		114,521	136,213
Printing and stationary		16,048	20,071
Staff training		18,127	26,528
Sundry		25,097	36,984
Telephone		16,742	15,947
Work health & safety consultancy		6,467	5,398
Subtotal - Other Materials, Contracts & Expenses		577,137	594,221
		649,271	636,970

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 3 - EXPENSE con't

		2025	2024
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		23,642	23,642
Office Equipment, Furniture & Fittings		10,862	11,337
Right of Use Assets	11	148,508	140,922
		<u>183,012</u>	<u>175,901</u>
FINANCE COSTS			
ATO interest		6,266	-
Interest on Leases		58,621	36,923
		<u>64,887</u>	<u>36,923</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 4 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2025	2024
Notes	\$	\$
INFRASTRUCTURE, PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	<u>7,604</u>	<u>5,287</u>
Gain (Loss) on disposal	<u>(7,604)</u>	<u>(5,287)</u>
 NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	 <u>(7,604)</u>	 <u>(5,287)</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 5 - CURRENT ASSETS

		2025	2024
CASH & EQUIVALENT ASSETS	Notes	\$	\$
Cash on Hand and at Bank		99,936	193,430
Deposits at Call		1,013,809	761,452
		<u>1,113,745</u>	<u>954,882</u>
 TRADE & OTHER RECEIVABLES			
Accrued Revenues		3,754	3,334
Debtors - general		131,081	176,653
GST Recoupment		-	7,921
Prepayments		11,200	-
		<u>146,035</u>	<u>187,908</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

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

		2024				2025			
		\$				\$			
		Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(310,290)	162,556	-	472,846	(333,932)	138,914	
Office Equipment, Furniture & Fittings	-	282,183	(257,360)	24,823	-	277,889	(246,923)	30,966	
Right of Use Assets	-	1,424,000	(611,633)	812,367	-	1,826,373	(751,338)	1,075,035	
Total IPP&E	-	2,179,029	(1,179,283)	999,746	-	2,577,108	(1,332,193)	1,244,915	
Comparatives		2,116,133	(1,011,340)	1,104,793	-	2,179,029	(1,179,283)	999,746	

This Note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 6 - PROPERTY, PLANT & EQUIPMENT

	2024	Carrying Amounts Movement During the Year								2025
	\$	\$								\$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Adjustment	Carrying Amount
New / Upgrade	Renewals	In	Out							
Buildings & Other Structures	162,556	-	-	-	(23,642)	-	-	-	-	138,914
Office Equipment, Furniture & Fittings	24,823	-	24,609	(7,604)	(10,862)	-	-	-	-	30,966
Right of Use Assets	812,367	-	-	-	(148,508)	-	-	-	411,176	1,075,035
Total IPP&E	999,746	-	24,609	(7,604)	(183,012)	-	-	-	411,176	1,244,915
Comparatives	1,104,793	76,141		(5,287)	(175,901)					999,746

This note continues on the following pages.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 7 - LIABILITIES

		2025		2024	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		79,966	-	104,536	-
Accrued expenses - employee entitlements		-	-	91,748	-
Accrued expenses - other		-	-	2,586	-
GST Payable		166	-	-	-
		<u>80,132</u>	<u>-</u>	<u>198,870</u>	<u>-</u>
BORROWINGS					
Leases Liabilities	11	126,237	1,093,202	139,565	782,210
		<u>126,237</u>	<u>1,093,202</u>	<u>139,565</u>	<u>782,210</u>
PROVISIONS					
LSL Employee entitlements (including oncosts)		114,246	28,687	140,256	33,030
AL Employee entitlements (including oncosts)		171,226	-	149,532	-
		<u>285,472</u>	<u>28,687</u>	<u>289,788</u>	<u>33,030</u>

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

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Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 8 - RECONCILIATION TO CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	Notes	2025 \$	2024 \$
Total cash & equivalent assets	5	1,113,745	954,882
Balances per Cash Flow Statement		1,113,745	954,882

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

Net Surplus (Deficit)		191,892	122,120
Non-cash items in Income Statement			
Depreciation, amortisation & impairment		183,012	175,901
Net increase (decrease) in unpaid employee benefits		(100,407)	25,882
Net (Gain) Loss on Disposals		7,604	5,287
		282,101	329,190
Add (Less): Changes in Net Current Assets			
Net (increase) decrease in receivables		42,039	81,855
Net increase (decrease) in trade & other payables		(27,156)	46,331
Net Cash provided by (or used in) operations		296,984	457,376

(c) Financing Arrangements

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

Corporate Credit Cards	5,000	5,000
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Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS

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

Accounting Policies - Recognised Financial Instruments

**Bank, Deposits at Call, Short
Term Deposits**

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

Terms & conditions: Deposits are returning fixed interest rates between 4.15% (2024: 4.55%)

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

**Receivables - Fees & other
charges**

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

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

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

**Receivables - other levels of
government**

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

Terms & conditions: Amounts due have been calculated in accordance with the terms and conditions of the respective programs following advice of approvals, and do not bear interest. All amounts are due by Departments and Agencies of State and Federal Governments.

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liabilities - Finance Leases

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2025	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
<u>Financial Assets</u>	\$	\$	\$	\$	\$
Cash & Equivalents	1,113,745	-	-	1,113,745	1,113,745
Receivables	134,835	-	-	134,835	134,835
Total	1,248,580	-	-	1,248,580	1,248,580
<u>Financial Liabilities</u>					
Payables	80,132	-	-	80,132	80,132
Lease Liabilities	168,918	592,650	692,149	1,453,717	1,219,439
Total	249,050	592,650	692,149	1,533,849	1,299,571

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 9 - FINANCIAL INSTRUMENTS (con't)

Net Fair Value

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

Risk Exposures:

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Notes 5 & 6 in relation to individual classes of receivables, exposure is concentrated within EHA's boundaries, and there is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that EHA will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Management Policy (LGA Information Paper 15), liabilities have a range of maturity dates. EHA also has available a range of bank overdraft and standby borrowing facilities that it can access.

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 10 - UNIFORM PRESENTATION OF FINANCES

The following is a detailed summary of both operating and capital investment activities of EHA prepared on a modified Uniform Presentation Framework basis, adjusted for timing differences associated with prepaid Federal assistance Grants required to be recognised as revenue on receipt in accordance with Australian Accounting Standards.

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

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

	2025	2024
	\$	\$
Income		
<i>Council contributions</i>	2,094,100	1,970,200
<i>Statutory charges</i>	164,917	152,387
<i>User charges</i>	338,543	414,731
<i>Grants, subsidies and contributions` - Operating</i>	248,910	249,436
<i>Investment income</i>	52,777	37,380
<i>Other income</i>	20,971	913
	<u>2,920,218</u>	<u>2,825,047</u>
Expenses		
<i>Employee costs</i>	(1,823,552)	(1,847,846)
<i>Materials, contracts and other expenses</i>	(649,271)	(636,970)
<i>Depreciation, amortisation and impairment</i>	(183,012)	(175,901)
<i>Finance costs</i>	(64,887)	(36,923)
	<u>(2,720,722)</u>	<u>(2,697,640)</u>
Operating Surplus / (Deficit)	199,496	127,407
Net Outlays on Existing Assets		
Add back Depreciation, Amortisation and Impairment	183,012	175,901
	158,403	175,901
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets <i>(including investment property & real estate developments)</i>	-	(14,141)
Finance Lease Payments for Right of Use Assets	175,381	170,043
	<u>175,381</u>	<u>155,902</u>
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	<u>533,280</u>	<u>459,210</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 11 - LEASES

EHA as a Lessee

Right of Use Assets

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

Right of Use Assets (<i>Carrying Value</i>)	Building & Other Structures	Plant, Machinery & Equipment	Office Equipment	Total
At 1 July 2024	720,000	92,367	-	812,367
Additions	369,717	41,459	-	411,176
Depreciation Charge	(100,086)	(48,422)	-	(148,508)
At 30 June 2025	989,631	85,404	-	1,075,035

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

	2025
Opening Balance 1 July 2024	921,775
Additions	411,176
Payments	(113,512)
Closing Balance 30 June 2025	1,219,439
Current	126,237
Non Current	1,093,202

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

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	148,508
Interest expense on lease liabilities	58,621
Expenses relating to short term leases	9,018
Total amount recognised in profit and loss	216,147

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2025

Note 12 – SUPERANNUATION

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

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with superannuation guarantee legislation (11.5% in 2024-25; 11% in 2023-24). No further liability accrues to EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2023-24) of "superannuation" salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.34(a), EHA does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to EHA's contribution rates at some future time.

Contributions to Other Superannuation Schemes

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025
Note 13 - CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There are no contingencies. Assets or liabilities not recognised in the financial statements for the year ended 30 June 2025.

Note 14 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There are no events subsequent to 30 June 2025 that need to be disclosed in the financial statements.

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2025

Note 15 - RELATED PARTY DISCLOSURES

KEY MANAGEMENT PERSONNEL

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

	2025	2024
	\$	\$
Salaries, allowances & other short term benefits	223,826	195,848
TOTAL	223,826	195,848

Amounts received from Related Parties during the financial year.

	2025	2024
	\$	\$
City of Burnside	588,959	549,526
Cambelltown City Council	530,383	485,862
City of Norwood, Payneham & St Peters	641,814	623,600
City of Prospect	248,997	222,106
Town of Walkerville	83,947	89,106
TOTAL	2,094,100	1,970,200

Amounts paid to Related Parties during the financial year.

	2025	2024
	\$	\$
City of Norwood, Payneham & St Peters	119,138	112,121
TOTAL	119,138	112,121

DESCRIPTION OF SERVICES

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



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

A handwritten signature in black ink, appearing to read 'Michael Livori', written over a horizontal dotted line.

Michael Livori
CHIEF EXECUTIVE OFFICER

A handwritten signature in black ink, appearing to read 'MD Harding', written over a horizontal dotted line.

Madeleine Harding
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 13/08/2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

A handwritten signature in blue ink, appearing to read 'Paul Di Iulio', is written over a horizontal line.

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

Date: 2.7.2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

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



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

Date: 04.08.2025.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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

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

Date: 10 July 2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

.....
Dr Andrew Johnson
CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 4 July 2025



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025**

CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of Eastern Health Authority for the year ended 30 June 2025, the Auditor, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

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

.....
Julia Grant
**CHIEF EXECUTIVE OFFICER
CITY OF BURNSIDE**

Date: 9 July 2025

8 August 2025

Ms Madeleine Harding
Presiding Member – Audit & Risk Committee
Eastern Health Authority

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

T: (08) 8267 4777
www.deannewbery.com.au

Dean Newbery
ABN: 48 007 865 081

Dear Ms Harding

RE: External Audit Management Letter - Financial Year Ended 30 June 2025

We are pleased to report that we have completed our external audit of the Eastern Health Authority (**Authority**) for the financial year ended 30 June 2025.

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

As at the time of preparing this report, we have completed a sufficient level of work to enable us to provide you with our expected audit opinion subject to finalisation of the outstanding matters outlined within this report.

We are pleased to report that we expect to issue an unmodified audit report subject to the successful completion of the outstanding matters noted.

1. Executive Summary

1.1 Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2025.

1.2 Audit Status

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

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

Subject to the finalisation of the matters outlined in this report, our audit opinion for the financial year ended 30 June 2025 will be signed without reference to any qualification.

1.3 Independence

In accordance with our professional ethical requirements, we confirm that for the financial year ended 30 June 2025, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

1.4 Outstanding Matters

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

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

Once the above noted work has been completed, we will be in a position to finalise our audit opinion and issue our final reports.

2. Summary of Misstatements

As a result of audit work completed, the below misstatements have been identified as outlined in the table below.

All misstatements identified below have been corrected.

	Description	Operating Surplus/ (Deficit)	Net Surplus / (Deficit)	Assets Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)	Status of Matter
1	Building Lease Modification	34,188	-	365,631	(399,819)	-	Corrected
2	Correct recognition of asset additions and disposals	26,631	19,027	19,027	-	-	Corrected
Summary Corrected Misstatements		60,819	19,027	384,658	(399,819)	-	

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

1. We identified that the Right of Use Asset and Lease Liability calculation was not updated to reflect the new building lease entered in January 2025. The life of the lease was extended to reflect the new lease agreement; this resulted in the lease liability and Right of Use asset increasing and the corresponding annual Depreciation and Interest recognition being effected by the new lease conditions. The relevant transactions were recorded to reflect the financial impact of the new lease for the current year.
2. During the financial year, certain assets were physically disposed of and subsequently replaced. The replacement cost was identified as being recorded under Maintenance expenses (operating expense) which was corrected and is now being recorded as a capital expense on the Balance Sheet. It was also identified that disposed assets original cost and accumulated depreciation had not been reversed out of the general ledger to record the disposal which has been corrected.

3. Other Key Audit Matters Considered

3.1 Management Override of Internal Controls

The Australian Auditing Standards require that the external auditor to assume there is a risk that the Authority's Administration can override internal controls, even those that appear to be functioning effectively, leading to potential manipulation of accounting records.

To address this matter, the following audit work was undertaken:

- Review and observation of controls in operation to assess whether controls are operating effectively as intended throughout the period.
- Perform analytical reviews and recalculation of transactions.
- Test the appropriateness of journal entries processed to prepare the financial statements.
- Review of accounting estimates and assumptions applied to the preparation of those estimates to evaluate its appropriateness and relevance.

No matters were identified during the course of our audit as a result of sample testing conducted.

3.2 Property, Plant & Equipment – Fixed Asset Register

Our sample testing conducted identified the matters noted above which have been corrected.

To address this matter in future years, we recommend that ongoing and regular updates to the Authority's asset register is undertaken at each budget review so as to better monitor and report on capital transactions/events and that up-to-date records of assets held by the Authority are maintained for financial reporting and operational purposes (e.g. insurance requirements).

3.3 Leases – Right of Use Asset and Lease Liability

Our review of Right of Use Assets and Liability schedules for the Leases held by the Authority was completed and audit adjustments identified have been reported above.

Conclusion

We would like to thank the Authority's Administration for the assistance provided during the course of the financial year.

Should you require further information, please contact me on 8267 4777 or samanthac@deannewbery.com.au.

Yours sincerely

DEAN NEWBERY

A handwritten signature in black ink, appearing to read 'Samantha', written over a horizontal line.

Samantha Creten
Director

C. Chairperson – Authority Board
C. Executive Officer

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME									
FOR THE YEAR ENDING 30 June 2025									
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	ACTUAL 2023/2024	Variation from 2023/2024	Variation from 2023/2024
INCOME								\$	%
Council Contributions	2,094,100	-	-	-	2,094,100	2,094,100	1,970,200	123,900	5.9%
Statutory Charges	180,300	-	-	-	180,300	164,917	152,387	12,530	7.6%
User Charges	400,500	-	-	-	400,500	338,543	414,731	(76,188)	-22.5%
Grants, subsidies and contributions	249,000	-	-	-	249,000	248,910	249,436	(526)	-0.2%
Investment Income	22,000	-	15,000	-	37,000	52,777	37,380	15,397	29.2%
Other Income	7,000	-	-	-	7,000	20,971	913	20,058	95.6%
TOTAL INCOME	2,952,900	-	15,000	-	2,967,900	2,920,218	2,825,047	95,171	3.3%
EXPENSES							-		
Employee Costs	2,104,000	-	(60,000)	-	2,044,000	1,823,552	1,847,846	(24,294)	-1.3%
Materials, contracts and other expenses	800,900	-	75,000	-	875,900	649,271	636,970	12,301	1.9%
Finance Charges	-	-	-	-	-	64,887	36,923	27,964	43.1%
Depreciation	48,000	-	-	-	48,000	183,012	175,901	7,111	3.9%
TOTAL EXPENSES	2,952,900	-	15,000	-	2,967,900	2,720,722	2,697,640	23,082	0.8%
Operating Surplus/(Deficit)	-	-	-	-	-	199,496	127,407	72,089	
							-		
Net gain (loss) on disposal of assets	-	-	-	-	-	(7,604)	(5,287)	(2,317)	
Net Surplus/(Deficit)	-	-	-	-	-	191,892	122,120	69,772	
Total Comprehensive Income	-	-	-	-	-	191,892	122,120	69,772	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS									
FOR THE YEAR ENDING 30 June 2025									
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	ACTUAL 2023/2024	Variation from 2023/2024	Variation from 2023/2024
CASHFLOWS FROM OPERATING ACTIVITIES								\$	%
Receipts									
Council Contributions	2,094,100	-	-	-	2,094,100	2,282,569	1,970,200	312,369	13.7%
Fees & other charges	180,300	-	-	-	180,300	164,917	152,387	12,530	7.6%
User Charges	400,500	-	-	-	400,500	384,115	498,191	(114,076)	-29.7%
Investment Receipts	22,000	-	15,000	-	37,000	52,357	35,775	16,582	31.7%
Grants utilised for operating purposes	249,000	-	-	-	249,000	248,910	249,436	(526)	-0.2%
Other	7,000	-	-	-	7,000	521	913	(392)	-75.2%
Payments									
Employee costs	(2,104,000)	-	60,000	-	(2,044,000)	(1,923,959)	(1,821,964)	(101,995)	5.3%
Materials, contracts & other expenses	(800,900)	-	(75,000)	-	(875,900)	(844,973)	(590,639)	(254,334)	30.1%
Finance Payments	-	-	-	-	-	(67,473)	(36,923)	(30,550)	45.3%
Net Cash Provided/(Used) by Operating Activities	48,000	-	-	-	48,000	296,984	457,376	(160,392)	
CASH FLOWS FROM FINANCING ACTIVITIES							-		
Loans Received	-	-	-	-	-	-	-	-	
Repayment of Borrowings	-	-	-	-	-	-	-	-	
Repayment of Finance Lease Liabilities	-	-	-	-	-	(113,513)	(133,122)	19,609	-17.3%
Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	(113,513)	(133,122)	19,609	
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Sale of Replaced Assets	-	-	-	-	-	-	-	-	
Payments									
Expenditure on renewal / replacements of assets	-	-	-	-	-	(24,609)	(14,141)	(10,468)	42.5%
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-	
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-	
Net Cash Provided/(Used) by Investing Activities	-	-	-	-	-	(24,609)	(14,141)	(10,468)	
NET INCREASE (DECREASE) IN CASH HELD	48,000	-	-	-	48,000	158,862	310,113	(151,251)	
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	670,769	284,113	-	-	954,882	954,882	644,769	310,113	
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	718,769	284,113	-	-	1,002,882	1,113,744	954,882	158,862	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION									
FOR THE YEAR ENDING 30 June 2025									
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	ACTUAL 2023/2024	Variation from 2023/2024	Variation from 2023/2024
CURRENT ASSETS								\$	%
Cash and Cash Equivalents	718,769	284,113		-	1,002,882	1,113,745	954,882	158,863	14.3%
Trade & Other Receivables	271,901	(83,993)	-	-	187,908	146,035	187,908	(41,873)	-28.7%
TOTAL CURRENT ASSETS	990,670	200,120	-	-	1,190,790	1,259,780	1,142,790	116,990	9.3%
NON-CURRENT ASSETS									
Infrastructure, property, plant and equipment	1,030,793	(79,047)	-	-	951,746	1,244,915	999,746	245,169	19.7%
TOTAL NON-CURRENT ASSETS	1,030,793	(79,047)	-	-	951,746	1,244,915	999,746	245,169	19.7%
TOTAL ASSETS	2,021,463	121,073	-	-	2,142,536	2,504,695	2,142,536	362,159	14.5%
CURRENT LIABILITIES									
Trade & Other Payables	121,916	76,954	-	-	198,870	80,132	198,870	(118,738)	-148.2%
Provisions	285,083	4,705	-	-	289,788	285,472	289,788	(4,316)	-1.5%
Borrowings	111,865	27,700	-	-	139,565	126,237	139,565	(13,328)	-10.6%
TOTAL CURRENT LIABILITIES	518,864	109,359	-	-	628,223	491,841	628,223	(136,382)	-27.7%
NON-CURRENT LIABILITIES									
Provisions	44,614	(11,584)	-	-	33,030	28,687	33,030	(4,343)	-15.1%
Borrowings	881,032	(98,822)	-	-	782,210	1,093,202	782,210	310,992	28.4%
TOTAL NON-CURRENT LIABILITIES	925,646	(110,406)	-	-	815,240	1,121,889	815,240	306,649	27.3%
TOTAL LIABILITIES	1,444,510	(1,047)	-	-	1,443,463	1,613,730	1,443,463	170,267	10.6%
NET CURRENT ASSETS/(CURRENT LIABILITIES)	471,806	90,761	-	-	562,567	767,939	514,567	253,372	33.0%
NET ASSETS	576,953	122,120	-	-	699,073	890,965	699,073	191,892	21.5%
EQUITY									
Accumulated Surplus/(Deficit)	576,953	122,120	-	-	699,073	890,965	699,073	191,892	21.5%
TOTAL EQUITY	576,953	122,120	-	-	699,073	890,965	699,073	191,892	21.5%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY									
FOR THE YEAR ENDING 30 June 2025									
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	ACTUAL 2023/2024	Variation from 2023/2024	Variation from 2023/2024
ACCUMULATED SURPLUS								\$	%
Balance at beginning of period	576,953	122,120	-	-	699,073	699,073	576,953	122,120	17.5%
Net Surplus/(Deficit)	-	-	-	-	-	191,892	122,120	69,772	36.4%
BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073	890,965	699,073	191,892	
TOTAL EQUITY									
Balance at beginning of period	576,953	122,120	-	-	699,073	699,073	576,953	122,120	17.5%
Net Surplus/(Deficit)	-	-	-	-	-	191,892	122,120	69,772	36.4%
BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073	890,965	699,073	191,892	

Note Regarding Implications of AASB 16 Leases on Small Organisations and Not-for-Profits

Date: August 2025

Prepared for: Board Members, and other stakeholders

Prepared by: Michael Livori

Introduction

The introduction of AASB 16 *Leases* has brought a significant shift in how organisations account for leasing arrangements. Under this standard, most leases must now be recorded on the balance sheet. This change is designed to improve transparency and comparability across organisations.

However, for **small organisations and not-for-profits (NFPs)**, it presents a number of **practical challenges** and **potential distortions** in financial reporting.

This note outlines the key changes introduced by AASB 16, the resulting implications, and how they specifically affect small entities and NFPs like ours.

What Has Changed Under AASB 16?

Previously, operating leases—such as property or vehicle rentals were accounted for as simple rental expenses in the income statement.

Under AASB 16, almost all leases must now be recognised as:

- A **right-of-use asset** (representing the leased item).
- A **lease liability** (representing the obligation to make lease payments).

This requirement applies unless the lease qualifies as:

- A **short-term lease** (12 months or less), or
- A **low-value lease** (typically under \$10,000).

Key Issues for Small Organisations and Not-for-Profits

1. Increased Administrative and Compliance Burden

Small organisations and NFPs often lack the technical and staffing resources to easily comply with complex accounting standards. AASB 16 requires:

- Analysing all lease agreements in detail.
- Calculating present values of lease payments.
- Applying appropriate discount rates.
- Maintaining ongoing accounting and disclosures.

This adds cost and complexity, especially for organisations without in-house accountants or access to advanced accounting software.

2. Estimating Discount Rates

Under AASB 16, lease liabilities must be discounted using either the rate implicit in the lease (often unavailable) or the organisation's incremental borrowing rate.

For many small NFPs, determining a realistic borrowing rate is difficult, since they may not have debt or a credit rating. This can lead to arbitrary assumptions and inconsistencies between organisations, affecting comparability. In the local government sector, the finance rates available through the Local Government Finance Authority (LGFA) is used as a guide to applying a discount rate for the purposes of calculating the present value of the lease agreement.

3. Distortion of Financial Statements

The standard can unintentionally distort the financial position and performance of small organisations:

- **Balance Sheet:** Both assets and liabilities increase, giving the appearance of higher financial risk or complexity.
- **Profit and Loss Statement:** Under the old standard, operating lease payments were typically expensed on a straight-line basis. Lease expenses now consist of depreciation and interest. This can front-load expenses, reducing reported surpluses in the early years of a lease.
- **Cash Flow Statement:** Lease payments are split into principal (financing) and interest (operating), which can make it harder to compare operating performance year-to-year.

These changes can confuse stakeholders who are unfamiliar with the standard and may misinterpret the organisation's financial health.

4. Cost-Benefit Mismatch

For many small NFPs, the cost of implementing and maintaining compliance with AASB 16 outweighs the benefits. Most of our stakeholders do not rely on detailed lease accounting and are more concerned with service delivery and sustainability.

Summary and Recommendations

While AASB 16 introduces consistency in accounting across sectors, it also presents disproportionate challenges for small organisations and NFPs. The increase in administrative burden and the potential for financial distortion are serious concerns.

We ask stakeholders to:

- Interpret our financial statements with awareness of the AASB 16 changes.
- Consult us directly with any questions or clarifications.

7.2 REPORT ON FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2025

Author: Michael Livori
Ref: AF25/48

Summary

This report presents the audited financial results for the financial year ending 30 June 2025, comparing them against the budget as required by Section 10 of the Local Government (Financial Management) Regulations 2011.

Report

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

The EHA Audit Committee considered the information in this report at its meeting of 13 August 2025.

Statement of Comprehensive Income

- The operating result was a surplus of \$199,496 compared to the budgeted result of a break even budget.
 - Total Operating Income was \$47,682 (-1.6%) less than budgeted.
 - Total Operating Expenditure was \$247,178 (-8.4%) less than budgeted.

More detail in relation to income and expenditure variations is provided later in the report (see Funding Statement section of report), however the significant contributor to the reduction in expenses is due to timing of staff replacements.

Statement of Financial Position

- The Accumulated Surplus at the End of Reporting Period was \$890,965 which was \$191,892 more than the budgeted estimate.

Assets

- Current assets were \$68,990 higher than budgeted (increase in cash held)
- Non - current assets were \$293,169 higher than budgeted (IPPE - right-of-use assets)
- Total Assets were \$362,159 higher than budgeted

Liabilities

- Current liabilities were \$136,382 less than budgeted (decrease in payables)
- Non - current liabilities were \$306,649 higher than budgeted (Borrowings - right-of-use assets)

- Total Liabilities were \$170,267 higher than budgeted
- Net Assets and Total Equity were \$191,892 higher than budgeted
- The Accumulated Surplus is equivalent to approximately 3.4 months of expenditure.

Statement of Cash Flow

- Cash and cash equivalents at the End of Reporting Period was \$1,113,744 which was \$110,862 more than the budgeted estimate.
 - Net cash **provided** by operating activities was \$248,984 higher than budgeted
 - Cash **Used** by Financing Activities was \$113,513 higher than budgeted
 - Cash **Used** by Investing Activities was \$24,609 higher than budgeted

Statement of Changes in Equity

- The Accumulated Surplus and Total Equity at the End of Reporting Period was \$890,965 which was \$191,892 more than the budgeted estimate.

Eastern Health Authority Funding Statement 2024/2025

EHA's Funding Statement 2024/2025 provides more detailed information in relation to individual operating budget line performance against both the original and revised budget.

The Funding Statement provides members with information in relation to all operating expenses such as rent and vehicle leases which are required to be accounted for on the Statement of Financial Position in the Financial Statements.

In essence, the Funding Statement provides members with a reflection of the cash result on an Operating basis. The Funding Statement is provided as attachment 2.

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

Income Variations (\$)		
Budget Line	Variation	Reason
Fines	(16,480)	Less fines issued than budgeted
Non – Funded Vaccines	11,084	Increase in income for fee vaccines sold at clinics
Worksite Immunisation	(37,602)	Less worksites and less numbers per site
Food Auditing Fees	(32,520)	Decrease in billable audit hours
Interest	15,777	Increase in investment income
Sundry Income	13,971	Insurance Claim
TOTAL INCOME	(46,604)	

The variation in relation to total actual income received as compared to budgeted income is **(\$46,604)** or -1.6% (Actual \$2,920,218 / Budgeted \$2,967,900).

Expenditure Variations (\$)		
Budget Line	Variation	Reason
Total Employee Costs	(220,448)	Staff on long-term leave, time in replacing staff
Bad and Doubtful Debts	39,361	Unclaimable fines and inspection fees – high figure due to multiple year write-off
Maintenance	(28,092)	Replacement equipment capitalised
Fringe Benefits Tax	12,175	Adjustment for prior years underpayment
Work Health and Safety	(13,533)	Delay in engagement of contractor assistance
Income Protection	(10,321)	Reduced premium due to reduction in employment costs
Effect of AAASB Standard 16 - Leases on Funding Statement		
Vehicle Lease / Maintenance	(52,673)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets. Motor Vehicle operating costs within \$578 of budgeted estimate
Rent	(120,000)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets Rent operating costs \$861 less than budgeted.

Finance Charges	64,887	Application of AAASB Standard 16 Leases – value of leased assets
Depreciation and Amortisation	135,012	Application of AAASB Standard 16 Leases – value of leased assets
Net Effect on result	(27,226)	

The variation in relation to total expenditure as compared to budgeted expenditure is (\$239,574) or – 8.1% (Actual \$2,728,326/ Budgeted \$2,967,900).

The Budgeted Net Funding Statement Result was a surplus of \$48,000 while the actual Net Funding Statement Result was a surplus of \$253,372 (a difference of \$205,372).

RECOMMENDATION

That:

The report on Financial Results for the Year Ending 30 June 2025 is received.

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME								
FOR THE YEAR ENDING 30 June 2025								
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
<u>INCOME</u>							\$	%
Council Contributions	2,094,100	-	-	-	2,094,100	2,094,100	-	0%
Statutory Charges	180,300	-	-	-	180,300	164,917	(15,383)	-9%
User Charges	400,500	-	-	-	400,500	338,543	(61,957)	-15%
Grants, subsidies and contributions	249,000	-	-	-	249,000	248,910	(90)	0%
Investment Income	22,000	-	15,000	-	37,000	52,777	15,777	43%
Other Income	7,000	-	-	-	7,000	20,971	13,971	200%
TOTAL INCOME	2,952,900	-	15,000	-	2,967,900	2,920,218	(47,682)	-1.6%
<u>EXPENSES</u>								
Employee Costs	2,104,000	-	(60,000)	-	2,044,000	1,823,552	(220,448)	-11%
Materials, contracts and other expenses	800,900	-	75,000	-	875,900	649,271	(226,629)	-26%
Finance Charges	-	-	-	-	-	64,887	64,887	
Depreciation	48,000	-	-	-	48,000	183,012	135,012	281%
TOTAL EXPENSES	2,952,900	-	15,000	-	2,967,900	2,720,722	(247,178)	-8.4%
Operating Surplus/(Deficit)	-	-	-	-	-	199,496	199,496	
Net gain (loss) on disposal of assets	-	-	-	-	-	(7,604)	(7,604)	
Net Surplus/(Deficit)	-	-	-	-	-	191,892	191,892	
Total Comprehensive Income	-	-	-	-	-	191,892	191,892	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS								
FOR THE YEAR ENDING 30 June 2025								
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CASHFLOWS FROM OPERATING ACTIVITIES							\$	%
Receipts								
Council Contributions	2,094,100	-	-	-	2,094,100	2,282,569	188,469	9%
Fees & other charges	180,300	-	-	-	180,300	164,917	(15,383)	-9%
User Charges	400,500	-	-	-	400,500	384,115	(16,385)	-4%
Investment Receipts	22,000	-	15,000	-	37,000	52,357	15,357	42%
Grants utilised for operating purposes	249,000	-	-	-	249,000	248,910	(90)	0%
Other	7,000	-	-	-	7,000	521	(6,479)	-93%
Payments								
Employee costs	(2,104,000)	-	60,000	-	(2,044,000)	(1,923,959)	120,041	-6%
Materials, contracts & other expenses	(800,900)	-	(75,000)	-	(875,900)	(844,973)	30,927	-4%
Finance Payments	-	-	-	-	-	(67,473)	(67,473)	-
Net Cash Provided/(Used) by Operating Activities	48,000	-	-	-	48,000	296,984	248,984	
CASH FLOWS FROM FINANCING ACTIVITIES								
Loans Received	-	-	-	-	-	-	-	-
Repayment of Borrowings	-	-	-	-	-	-	-	-
Repayment of Finance Lease Liabilities	-	-	-	-	-	(113,513)	(113,513)	-
Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	(113,513)	(113,513)	-
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Sale of Replaced Assets	-	-	-	-	-	-	-	-
Payments								
Expenditure on renewal / replacements of assets	-	-	-	-	-	(24,609)	(24,609)	-
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-
Net Cash Provided/(Used) by Investing Activities	-	-	-	-	-	(24,609)	(24,609)	-
NET INCREASE (DECREASE) IN CASH HELD	48,000	-	-	-	48,000	158,862	110,862	
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	1,113,744	110,862	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION								
FOR THE YEAR ENDING 30 June 2025								
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CURRENT ASSETS							\$	%
Cash and Cash Equivalents	718,769	284,113		-	1,002,882	1,113,745	110,863	11%
Trade & Other Receivables	271,901	(83,993)	-	-	187,908	146,035	(41,873)	-22%
TOTAL CURRENT ASSETS	990,670	200,120	-	-	1,190,790	1,259,780	68,990	6%
NON-CURRENT ASSETS								
Infrastructure, property, plant and equipment	1,030,793	(79,047)	-	-	951,746	1,244,915	293,169	31%
TOTAL NON-CURRENT ASSETS	1,030,793	(79,047)	-	-	951,746	1,244,915	293,169	31%
TOTAL ASSETS	2,021,463	121,073	-	-	2,142,536	2,504,695	362,159	37%
CURRENT LIABILITIES								
Trade & Other Payables	121,916	76,954	-	-	198,870	80,132	(118,738)	-60%
Provisions	285,083	4,705	-	-	289,788	285,472	(4,316)	-1%
Borrowings	111,865	27,700	-	-	139,565	126,237	(13,328)	-10%
TOTAL CURRENT LIABILITIES	518,864	109,359	-	-	628,223	491,841	(136,382)	-22%
NON-CURRENT LIABILITIES								
Provisions	44,614	(11,584)	-	-	33,030	28,687	(4,343)	-13%
Borrowings	881,032	(98,822)	-	-	782,210	1,093,202	310,992	40%
TOTAL NON-CURRENT LIABILITIES	925,646	(110,406)	-	-	815,240	1,121,889	306,649	38%
TOTAL LIABILITIES	1,444,510	(1,047)	-	-	1,443,463	1,613,730	170,267	12%
NET CURRENT ASSETS/(CURRENT LIABILITIES)	471,806	90,761	-	-	562,567	767,939	205,372	37%
NET ASSETS	576,953	122,120	-	-	699,073	890,965	191,892	27%
EQUITY								
Accumulated Surplus/(Deficit)	576,953	122,120	-	-	699,073	890,965	191,892	27%
TOTAL EQUITY	576,953	122,120	-	-	699,073	890,965	191,892	27%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY								
FOR THE YEAR ENDING 30 June 2025								
	ADOPTED BUDGET 2024/2025	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2024/2025	AUDITED RESULT 2024/2025	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
<u>ACCUMULATED SURPLUS</u>							\$	%
Balance at beginning of period	576,953	122,120	-	-	699,073	699,073	-	-
Net Surplus/(Deficit)	-	-	-	-	-	191,892	191,892	-
BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073	890,965	191,892	33%
<u>TOTAL EQUITY</u>							\$	%
Balance at beginning of period	576,953	122,120	-	-	699,073	699,073	-	-
Net Surplus/(Deficit)	-	-	-	-	-	191,892	191,892	-
BALANCE AT END OF PERIOD	576,953	122,120	-	-	699,073	890,965	191,892	33%

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2024/2025

Income	Adopted Budget 2024-2025	Revised Budget 2024-2025	Actual Result 2024-2025	Variation to Adopted Budget	Variation to Revised Budget
Constituent Council Income					
City of Burnside	\$ 588,959	\$ 588,959	\$ 588,959	\$ -	\$ -
City of Campbelltown	\$ 530,383	\$ 530,383	\$ 530,383	\$ -	\$ -
City of Norwood Payneham & St Peters	\$ 641,814	\$ 641,814	\$ 641,814	\$ -	\$ -
City of Prospect	\$ 248,997	\$ 248,997	\$ 248,997	\$ -	\$ -
Town of Walkerville	\$ 83,947	\$ 83,947	\$ 83,947	\$ -	\$ -
Total Constituent Council Contributions	\$ 2,094,100	\$ 2,094,100	\$ 2,094,100	\$ -	\$ -
Statutory Charges					
Food Inspection fees	\$ 130,000	\$ 130,000	\$ 131,505	\$ 1,505	\$ 1,505
Legionella registration and Inspection	\$ 8,500	\$ 8,500	\$ 8,255	\$ (245)	\$ (245)
SRF Licenses	\$ 1,800	\$ 1,800	\$ 1,637	\$ (163)	\$ (163)
Fines	\$ 40,000	\$ 40,000	\$ 23,520	\$ (16,480)	\$ (16,480)
Total Statutory Charges	\$ 180,300	\$ 180,300	\$ 164,917	\$ (15,383)	\$ (15,383)
User Charges					
Immunisation Contracts	\$ 78,500	\$ 78,500	\$ 77,422	\$ (1,078)	\$ (1,078)
Immunisation - non funded vaccines	\$ 85,000	\$ 85,000	\$ 96,084	\$ 11,084	\$ 11,084
Immunisation - Worksites	\$ 120,000	\$ 120,000	\$ 82,398	\$ (37,602)	\$ (37,602)
Food Auditing	\$ 115,000	\$ 115,000	\$ 82,480	\$ (32,520)	\$ (32,520)
Food Safety Training	\$ 2,000	\$ 2,000	\$ 159	\$ (1,841)	\$ (1,841)
Total User Charges	\$ 400,500	\$ 400,500	\$ 338,543	\$ (60,879)	\$ (60,879)
Grants, Subsidies, Contributions					
School Based immunisation Program	\$ 229,000	\$ 229,000	\$ 226,452	\$ (2,548)	\$ (2,548)
Child Immunisation register	\$ 20,000	\$ 20,000	\$ 22,458	\$ 2,458	\$ 2,458
Total Grants, Subsidies, Contributions	\$ 249,000	\$ 249,000	\$ 248,910	\$ (90)	\$ (90)
Investment Income					
Interest on investments	\$ 22,000	\$ 37,000	\$ 52,777	\$ 30,777	\$ 15,777
Total Investment Income	\$ 22,000	\$ 37,000	\$ 52,777	\$ 30,777	\$ 15,777
Other Income					
Motor Vehicle re-imbursements	\$ -	\$ -	\$ -	\$ -	\$ -
Sundry Income	\$ 7,000	\$ 7,000	\$ 20,971	\$ 13,971	\$ 13,971
Total Other Income	\$ 7,000	\$ 7,000	\$ 20,971	\$ 13,971	\$ 13,971
Total of non Constituent Council Income	\$ 858,800	\$ 873,800	\$ 826,118	\$ (31,604)	\$ (46,604)
Total Income	\$ 2,952,900	\$ 2,967,900	\$ 2,920,218	\$ (31,604)	\$ (46,604)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2024/2025 (CONT)

Expenditure	Adopted Budget 2024-2025	Revised Budget 2024-2025	Actual Result 2024-2025	Variation to Adopted Budget	Variation to Revised Budget
Employee Costs					
Salaries & Wages	\$ 1,830,000	\$ 1,775,000	\$ 1,589,097	\$ (240,903)	\$ (185,903)
Superannuation	\$ 209,000	\$ 204,000	\$ 181,238	\$ (27,762)	\$ (22,762)
Workers Compensation	\$ 20,000	\$ 20,000	\$ 18,806	\$ (1,194)	\$ (1,194)
Employee Leave Expenses	\$ 42,000	\$ 42,000	\$ 24,887	\$ (17,113)	\$ (17,113)
Medical Officer Retainer and Agency Staff	\$ 3,000	\$ 3,000	\$ 9,524	\$ 6,524	\$ 6,524
Total Employee Costs	\$ 2,104,000	\$ 2,044,000	\$ 1,823,552	\$ (280,448)	\$ (220,448)
Prescribed Expenses					
Auditing and Accounting	\$ 16,500	\$ 56,500	\$ 46,708	\$ 30,208	\$ (9,792)
Bad and Doubtful Debts	\$ 8,000	\$ 8,000	\$ 47,361	\$ 39,361	\$ 39,361
Insurance	\$ 42,000	\$ 42,000	\$ 50,994	\$ 8,994	\$ 8,994
Maintenance	\$ 45,000	\$ 80,000	\$ 51,908	\$ 6,908	\$ (28,092)
Vehicle Leasing/maintenance	\$ 82,000	\$ 82,000	\$ 29,327	\$ (52,673)	\$ (52,673)
Total Prescribed Expenses	\$ 193,500	\$ 268,500	\$ 226,298	\$ 32,798	\$ (42,202)
Rent and Plant Leasing					
Electricity	\$ 16,000	\$ 16,000	\$ 11,880	\$ (4,120)	\$ (4,120)
Plant Leasing Photocopier	\$ 2,400	\$ 2,400	\$ 2,298	\$ (102)	\$ (102)
Rent	\$ 120,000	\$ 120,000	\$ -	\$ (120,000)	\$ (120,000)
Water	\$ 300	\$ 300	\$ -	\$ (300)	\$ (300)
Gas	\$ 2,700	\$ 2,700	\$ -	\$ (2,700)	\$ (2,700)
Total Rent and Plant Leasing	\$ 141,400	\$ 141,400	\$ 14,178	\$ (127,222)	\$ (127,222)
IT Licensing and Support					
IT Licences and Subscriptions	\$ 77,000	\$ 77,000	\$ 83,958	\$ 6,958	\$ 6,958
IT Support	\$ 55,000	\$ 55,000	\$ 55,532	\$ 532	\$ 532
Internet	\$ 6,000	\$ 6,000	\$ 6,389	\$ 389	\$ 389
IT Other	\$ 2,000	\$ 2,000	\$ 363	\$ (1,637)	\$ (1,637)
Total IT Licensing and Support	\$ 140,000	\$ 140,000	\$ 146,242	\$ 6,242	\$ 6,242
Administration					
Administration Sundry	\$ 10,000	\$ 10,000	\$ 12,998	\$ 2,998	\$ 2,998
Accreditation Fees	\$ 4,000	\$ 4,000	\$ 2,598	\$ (1,402)	\$ (1,402)
Governance Expenses	\$ 12,000	\$ 12,000	\$ 7,755	\$ (4,245)	\$ (4,245)
Bank Charges	\$ 5,000	\$ 5,000	\$ 3,399	\$ (1,601)	\$ (1,601)
Public Health Sundry	\$ 5,000	\$ 5,000	\$ 2,123	\$ (2,877)	\$ (2,877)
Fringe Benefits Tax	\$ 14,000	\$ 14,000	\$ 26,175	\$ 12,175	\$ 12,175
Health promotion	\$ 9,000	\$ 9,000	\$ 2,430	\$ (6,570)	\$ (6,570)
Legal	\$ 20,000	\$ 20,000	\$ 15,075	\$ (4,925)	\$ (4,925)
Printing & Stationery & Postage	\$ 22,000	\$ 22,000	\$ 16,047	\$ (5,953)	\$ (5,953)
Telephone	\$ 18,000	\$ 18,000	\$ 16,742	\$ (1,258)	\$ (1,258)
Work Health and Safety	\$ 20,000	\$ 20,000	\$ 6,467	\$ (13,533)	\$ (13,533)
Staff Amenities	\$ 5,000	\$ 5,000	\$ 1,550	\$ (3,450)	\$ (3,450)
Staff Training	\$ 22,000	\$ 22,000	\$ 18,127	\$ (3,873)	\$ (3,873)
Human Resource / Organisational Development	\$ 26,000	\$ 26,000	\$ 16,602	\$ (9,398)	\$ (9,398)
Total Administration	\$ 192,000	\$ 192,000	\$ 148,088	\$ (43,912)	\$ (43,912)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2023/2024 (CONT)

Expenditure	Adopted Budget 2024-2025	Revised Budget 2024-2025	Actual Result 2024-2025	Variation to Adopted Budget	Variation to Revised Budget
Immunisation					
Immunisation SBP Consumables	\$ 10,000	\$ 10,000	\$ 11,148	\$ 1,148	\$ 1,148
Immunisation clinic vaccines	\$ 60,000	\$ 60,000	\$ 54,135	\$ (5,865)	\$ (5,865)
Immunisation worksite vaccines	\$ 30,000	\$ 30,000	\$ 24,843	\$ (5,157)	\$ (5,157)
Total Immunisation	\$ 100,000	\$ 100,000	\$ 90,126	\$ (9,874)	\$ (9,874)
Income protection					
Income Protection	\$ 32,000	\$ 32,000	\$ 21,679	\$ (10,321)	\$ (10,321)
Total Uniforms/Income protection	\$ 32,000	\$ 32,000	\$ 21,679	\$ (10,321)	\$ (10,321)
Sampling					
Legionella Testing	\$ 2,000	\$ 2,000	\$ 2,660	\$ 660	\$ 660
Food Sampling	\$ -	\$ -	\$ -	\$ -	\$ -
Total Sampling	\$ 2,000	\$ 2,000	\$ 2,660	\$ 660	\$ 660
New Initiatives					
Strategic Plan Development	\$ -	\$ -	\$ -	\$ -	\$ -
Total New Initiatives	\$ -	\$ -	\$ -	\$ -	\$ -
Total Materials, contracts and other expenses	\$ 800,900	\$ 875,900	\$ 649,271	\$ (151,629)	\$ (226,629)
Total Operating Expenditure	\$ 2,904,900	\$ 2,919,900	\$ 2,472,823	\$ (432,077)	\$ (447,077)
Finance Charges	\$ -	\$ -	\$ 64,887	\$ 64,887	\$ 64,887
Depreciation, amortisation and impairment	\$ 48,000	\$ 48,000	\$ 183,012	\$ 135,012	\$ 135,012
Loss on disposal of assets			\$ 7,604		
Total Expenditure	\$ 2,952,900	\$ 2,967,900	\$ 2,728,326	\$ (224,574)	\$ (239,574)
Total Income	\$ 2,952,900	\$ 2,967,900	\$ 2,920,218	\$ (32,682)	\$ (47,682)
Net Surplus/Deficit	\$ -	\$ -	\$ 191,892	\$ 191,892	\$ 191,892
Depreciation Add Back	\$ 48,000	\$ 48,000	\$ 61,480	\$ 13,480	\$ 13,480
Amortisation Add Back		\$ -			
Loans Received	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditure - plant and Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditure - Office Fit-out	\$ -	\$ -	\$ -	\$ -	\$ -
Loan Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
Funding Result	\$ 48,000	\$ 48,000	\$ 253,372	\$ 205,372	\$ 205,372

7.3 EASTERN HEALTH AUTHORITY (EHA) AUDIT COMMITTEE ANNUAL EVALUATION REPORT 2024/2025

Author: Michael Livori

Ref: AF16/97

Summary

Clause 12 of the Audit Committee Terms of Reference outlines the requirement for the Annual Review and Reporting to the Board regarding the Audit Committee's performance to ensure it operates at maximum effectiveness. The Audit Committee has prepared the Annual Evaluation Report 2024/2025 for the Board of Managements consideration.

Report

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

12. ANNUAL REVIEW AND REPORTING TO BOARD COMMITTEE

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

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

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

12.2.2. The Committee's decision making process.

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

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

12.3. The involvement and attendance by members.

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

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

12.4.2. Key financial and risk related policy issues.

12.4.3. EHA's risk management practices and framework.

12.4.4. Internal financial controls.

12.4.5. Fraud and whistleblowing provisions.

12.4.6. EHA's long term financial planning.

12.4.7. Asset management planning.

12.4.8. Other issues of note.

The EHA Audit Committee Annual Evaluation report is provided as attachment 1. The report serves as a self-evaluation tool for the Committee, summarises the work undertaken during the 2024/2025 financial year and identifies any training needs and future Audit Work Plan proposals.

RECOMMENDATION

That:

- 1 The report titled EHA Audit Committee Annual Report Evaluation 2024/2025 is received.



EHA Audit Committee

Annual Report Evaluation FY 2025

Background

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

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

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

This report presents a summary of Eastern Health Authority (EHA) Audit Committee’s activities during the FY 2025 year.

Conduct of Meetings

The Committee met on four occasions during 2024-2025. This included the three scheduled meetings and attendance at the Budget Workshop. The tables below provide details of membership and meetings attended.

Meeting Dates
14 August 2024
20 November 2024
5 March 2025 (Budget Workshop)
28 May 2025

Committee Membership	Term Expiry	Number of Meetings Attended
Madeleine Harding – Presiding Member	2 August 2026	4
Natalie Caon – Independent Member	31 July 2026	4
Peter Cornish – Board Representative	November 2026	3

Role of Audit Committee

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

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

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

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

During FY 2025 Committee members attended the following training courses/sessions:

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

Cost of Audit Committee

Audit Committee Membership FY 2025	Fees Paid FY 2025
Madeleine Harding	\$1,800
Natalie Caon	\$1,400
Peter Cornish	\$0

Number of Outstanding Resolutions:

No	Outstanding Resolution	Status
Nil		

Audit Committee Evaluation

In early August 2025 the Committee undertook a self-assessment of its performance by completing a questionnaire (all members were invited to complete this questionnaire).

Below is a consolidated summary of the self-assessment.

Ref	Question	Response	Comment
1	Is the Committee satisfied that its current Terms of Reference are appropriate?	Yes	N/a
2	Does the Work Plan address the Terms of Reference and is it achievable?	Yes	N/a
3	Is the Committee satisfied that it is effectively monitoring risk management and internal controls?	Yes	N/a
4	Is there sufficient time allocated during the meetings to adequately discuss agenda items?	Yes	N/a
5	Are the reports prepared for the meetings sufficiently comprehensive to allow you to make informed decisions?	Yes	N/a
6	Does the Committee believe it is adequately informed on current and emerging trends and factors?	Yes	N/a
7	Is the Committee size is adequate?	Yes	N/a
8	Is the frequency and duration of meetings are sufficient to ensure effective committee governance?	Yes	As raised in previous years, the timing of meetings means that the Committee often reviews reports after they have been approved by the Board. Consideration could be given to circulating certain papers outside of session, so the Committee is able to take a more proactive role and provide greater value.

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

Ref	Question	Average
9	How do you rate the overall efficiency and effectiveness of the Committee?	4
10	How do you rate the performance of the Chairperson in preparing for and conducting meetings?	5
11	How do you rate the performance of the other members of the Committee in fulfilling their role on the Committee?	5
12	How do you rate the performance of the staff in facilitating the committee's role and function?	5
13	Do you have any suggestions for improving any aspect of the Committee's, performance, role or function?	A higher level of assurance could be provided to the EHA Board if additional resources were made available to independently review key risks and related internal controls.

Following from its self-assessment process the Committee recommends the following Training / professional development for its members:

Training/Professional Development Need	Committee Member
Nil	Nil

Chairperson's Comments

Annual Report FY 2025

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

Current membership of the Committee ensures that we have the requisite mix of skills, knowledge and experience.

Presiding Member Report

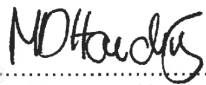
Over the years that I have been a Member and, more recently, the Presiding Member of the Audit Committee; the Chief Executive Officer and EHA Administration have made continued efforts to improve financial management practices, including risk management and internal control activities.

During this financial year, the Audit Committee was provided with the opportunity to attend the annual budget workshop with representatives from Constituent Councils. This provided greater insight and input into the budget process. In addition to this, the Committee considered the:

- General Purpose Financial Statements for the year ended 30 June 2024
- Report on Financial Results for the Year Ended 30 June 2024
- Long Term Financial Plan Revised Estimates
- Procurement Policy
- Finance Reports and Budget Reviews
- Corporate Risk Summary, including participation in a risk workshop
- Internal Controls Register
- Australian Cyber Security Centre Essential Eight Maturity Assessment
- Update on Audit Finding Recommendations
- Draft Annual Business Plan and Budgeted Financial Statement

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

As this is my final year on the Audit Committee, I would like to personally thank my fellow Audit Committee members, the Chief Executive and his team for their efforts and support over the years I have been on the Committee.



Madeleine Harding
Presiding Member

7.4 LONG-TERM FINANCIAL PLAN REVISED FINANCIAL ESTIMATES

Author: Michael Livori
Ref: AF13/78

Summary

This report provides updated Long-Term Financial Estimates (LTFE) for consideration by the Board of Management.

Report

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

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

In essence, the LTFE which cover the period 2026 – 2035 is simply a projection of current operating arrangements moving forward.

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

Budget Result

EHA has historically aimed to budget for a breakeven operating result. The LTFE for 2026-2035 continue to be based on a breakeven result.

Wages

71% of EHA's operational expenditure relates to employee costs. Employee costs are therefore the most important driver requiring consideration. The most recent Enterprise Agreement process resulted in a 4% increase in wages for 2026. The current Enterprise Agreement expires on 30 June 2026.

Current data from the Australian Bureau of Statistics (ABS) for March 2025 indicates annual WPI growth at 3.4%, an uptick from the previous quarter, largely influenced by targeted administrative wage adjustments in sectors such as aged care and childcare, alongside new public sector enterprise agreements.

The Reserve Bank of Australia (RBA) anticipates a continued moderation in wage growth over 2025 and 2026. Official forecasts project the Wage Price Index (WPI) to ease from 3.3% year-on-year in both June and December 2025, further declining to 3.0% by December 2026. This outlook is predicated on a gradual softening of the labour market and a cautious approach to monetary policy.

A value of 3.0% has been used for 2027-2035.

Income

71% of EHA's operational income relates to Constituent Council contributions. Constituent Council contributions are therefore the most important income driver requiring consideration. A value of 3.0% has been used for 2027-2035, again to align with employee costs. The alignment ensures a breakeven result is reflected in the estimates.

Expenses

29% of EHA's operational expenditure relates to non-employee related costs. While there may be some variation in projected increases for differing expenditure items, it is not considered practical or meaningful to differentiate between these items in the context of the EHA budget. A global value has therefore been assigned to expenditure. That value is 3.0% for 2027-2035 in line with the RBA target inflation rate.

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

Revised Long-Term financial estimates for 2026-2035 based on the audited results from 2025-2026 and the key assumptions detailed above are provided as attachment 1 for consideration.

The estimates were considered by the Audit Committee at their meeting held on 13 August 2025. After consideration the committee resolved that they be presented to the Board of Management for adoption.

RECOMMENDATION

That:

1. Long-Term Financial Plan revised financial estimates report is received.
2. The Long-Term Financial Plan revised financial estimates for 2026-2035 are endorsed.

EASTERN HEALTH AUTHORITY LONG TERM FINANCIAL ESTIMATES 2026-2035											
STATEMENT OF COMPREHENSIVE INCOME											
AUDITED RESULTS 2024/2025		ADOPTED BUDGET 2025/2026	PLAN 2026/2027	PLAN 2027/2028	PLAN 2028/2029	PLAN 2029/2030	PLAN 2030/2031	PLAN 2031/2032	PLAN 2032/2033	PLAN 2033/2034	PLAN 2034/2035
	INCOME										
2,094,100	Council Contributions	2,201,000	2,267,030	2,335,041	2,405,092	2,477,245	2,551,562	2,628,109	2,706,952	2,788,161	2,871,806
164,917	Statutory Charges	191,400	197,142	203,056	209,148	215,422	221,885	228,542	235,398	242,460	249,734
338,543	User Charges	390,000	401,700	413,751	426,164	438,948	452,117	465,680	479,651	494,040	508,862
248,910	Grants, subsidies and contributions	259,000	266,770	274,773	283,016	291,507	300,252	309,260	318,537	328,093	337,936
52,777	Investment Income	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715
20,971	Other Income	7,000	7,210	7,426	7,649	7,879	8,115	8,358	8,609	8,867	9,133
2,920,218	TOTAL INCOME	3,093,400	3,186,202	3,281,788	3,380,242	3,481,649	3,586,098	3,693,681	3,804,492	3,918,627	4,036,185
	EXPENSES							-			
1,823,552	Employee Costs	2,196,000	2,261,880	2,329,736	2,399,628	2,471,617	2,545,766	2,622,139	2,700,803	2,781,827	2,865,282
649,271	Materials, contracts and other expenses	849,400	874,882	901,128	928,162	956,007	984,687	1,014,228	1,044,655	1,075,995	1,108,274
64,887	Finance Charges	-	-	-	-	-	-	-	-	-	-
183,012	Depreciation	48,000	49,440	50,923	52,451	54,024	55,645	57,315	59,034	60,805	62,629
2,720,722	TOTAL EXPENSES	3,093,400	3,186,202	3,281,788	3,380,242	3,481,649	3,586,098	3,693,681	3,804,492	3,918,627	4,036,185
199,496	Operating Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
								-			
(7,604)	Net gain (loss) on disposal of assets	-	-	-	-	-	-	-	-	-	-
191,892	Net Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
191,892	Total Comprehensive Income	-	-	-	-	-	-	-	-	-	-

EASTERN HEALTH AUTHORITY LONG TERM FINANCIAL ESTIMATES 2026-2035											
STATEMENT OF CASH FLOWS											
AUDITED RESULTS 2023/2024		ADOPTED BUDGET 2024/2025	PLAN 2026/2027	PLAN 2027/2028	PLAN 2028/2029	PLAN 2029/2030	PLAN 2030/2031	PLAN 2031/2032	PLAN 2032/2033	PLAN 2033/2034	PLAN 2034/2035
	CASHFLOWS FROM OPERATING ACTIVITIES										
	Receipts										
2,282,569	Council Contributions	2,201,000	2,267,030	2,335,041	2,405,092	2,477,245	2,551,562	2,628,109	2,706,952	2,788,161	2,871,806
164,917	Fees & other charges	191,400	197,142	203,056	209,148	215,422	221,885	228,542	235,398	242,460	249,734
384,115	User Charges	390,000	401,700	413,751	426,164	438,948	452,117	465,680	479,651	494,040	508,862
52,357	Investment Receipts	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,005	58,715
248,910	Grants utilised for operating purposes	259,000	266,770	274,773	283,016	291,507	300,252	309,260	318,537	328,093	337,936
521	Other	7,000	2,829	2,914	3,001	3,091	3,184	3,280	3,378	3,479	3,584
	Payments										
(1,923,959)	Employee costs	(2,196,000)	(2,257,232)	(2,324,949)	(2,394,698)	(2,466,539)	(2,540,535)	(2,616,751)	(2,695,253)	(2,776,111)	(2,859,394)
(844,973)	Materials, contracts & other expenses	(849,400)	(872,478)	(898,652)	(925,612)	(953,380)	(981,982)	(1,011,441)	(1,041,784)	(1,073,038)	(1,105,229)
(67,473)	Finance Payments	-	-	-	-	-	-	-	-	-	-
296,984	Net Cash Provided/(Used) by Operating Activities	48,000	52,111	53,674	55,284	56,943	58,651	60,411	62,223	64,090	66,012
	CASH FLOWS FROM FINANCING ACTIVITIES										
-	Loans Received	-	-	-	-	-	-	-	-	-	-
-	Repayment of Borrowings	-	-	-	-	-	-	-	-	-	-
(113,512)	Repayment of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
(113,512)	Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	-	-	-	-	-
	CASH FLOWS FROM INVESTING ACTIVITIES										
	Receipts										
	Sale of Replaced Assets	-	-	-	-	-	-	-	-	-	-
	Payments										
(24,609)	Expenditure on renewal / replacements of assets	-	-	-	-	-	-	-	-	-	-
-	Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-	-	-
-	Distributions paid to constituent Councils	-	-	-	-	-	-	-	-	-	-
(24,609)	Net Cash Provided/(Used) by Investing Activities	-	-	-	-	-	-	-	-	-	-
158,863	NET INCREASE (DECREASE) IN CASH HELD	48,000	52,111	53,674	55,284	56,943	58,651	60,411	62,223	64,090	66,012
954,882	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	1,113,745	1,161,745	1,213,856	1,267,530	1,322,814	1,379,756	1,438,407	1,498,818	1,561,041	1,625,130
1,113,745	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,161,745	1,213,856	1,267,530	1,322,814	1,379,756	1,438,407	1,498,818	1,561,041	1,625,130	1,691,142

EASTERN HEALTH AUTHORITY LONG TERM FINANCIAL ESTIMATES 2026-2035											
STATEMENT OF FINANCIAL POSITION											
AUDITED RESULTS 2024/2025		ADOPTED BUDGET 2025/2026	PLAN 2026/2027	PLAN 2027/2028	PLAN 2028/2029	PLAN 2029/2030	PLAN 2030/2031	PLAN 2031/2032	PLAN 2032/2033	PLAN 2033/2034	PLAN 2034/2035
	CURRENT ASSETS										
1,113,745	Cash and Cash Equivalents	1,161,745	1,213,856	1,267,530	1,322,814	1,379,756	1,438,407	1,498,818	1,561,041	1,625,130	1,691,142
146,035	Trade & Other Receivables	146,035	150,416	154,929	159,576	164,364	169,295	174,373	179,605	184,993	190,543
1,259,780	TOTAL CURRENT ASSETS	1,307,780	1,364,272	1,422,458	1,482,390	1,544,120	1,607,702	1,673,191	1,740,645	1,810,123	1,881,685
	NON-CURRENT ASSETS							-			
1,244,915	Infrastructure, property, plant and equipment	1,196,915	1,147,475	1,096,552	1,044,101	990,076	934,431	877,117	818,083	757,278	694,649
1,244,915	TOTAL NON-CURRENT ASSETS	1,196,915	1,147,475	1,096,552	1,044,101	990,076	934,431	877,117	818,083	757,278	694,649
2,504,695	TOTAL ASSETS	2,504,695	2,511,747	2,519,010	2,526,491	2,534,197	2,542,133	2,550,308	2,558,728	2,567,401	2,576,334
	CURRENT LIABILITIES							-			
80,132	Trade & Other Payables	80,132	82,536	85,012	87,562	90,189	92,895	95,682	98,552	101,509	104,554
126,237	Provisions	126,237	130,024	133,925	137,943	142,081	146,343	150,734	155,256	159,913	164,711
285,472	Borrowings	285,472	285,472	285,472	285,472	285,472	285,472	285,472	285,472	285,472	285,472
491,841	TOTAL CURRENT LIABILITIES	491,841	498,032	504,409	510,977	517,742	524,710	531,887	539,280	546,894	554,737
	NON-CURRENT LIABILITIES							-			
28,687	Provisions	28,687	29,548	30,434	31,347	32,287	33,256	34,254	35,281	36,340	37,430
1,093,202	Borrowings	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202	1,093,202
1,121,889	TOTAL NON-CURRENT LIABILITIES	1,121,889	1,122,750	1,123,636	1,124,549	1,125,489	1,126,458	1,127,456	1,128,483	1,129,542	1,130,632
1,613,730	TOTAL LIABILITIES	1,613,730	1,620,782	1,628,045	1,635,526	1,643,232	1,651,168	1,659,343	1,667,763	1,676,436	1,685,369
767,939	NET CURRENT ASSETS/(CURRENT LIABILITIES)	815,939	866,240	918,049	971,413	1,026,378	1,082,992	1,141,304	1,201,366	1,263,229	1,326,948
890,965	NET ASSETS	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965
	EQUITY										
890,965	Accumulated Surplus/(Deficit)	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965
890,965	TOTAL EQUITY	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965

EASTERN HEALTH AUTHORITY LONG TERM FINANCIAL ESTIMATES 2026-2035											
STATEMENT OF CHANGES IN EQUITY											
AUDITED RESULTS 2024/2025		ADOPTED BUDGET 2025/2026	PLAN 2026/2027	PLAN 2027/2028	PLAN 2028/2029	PLAN 2029/2030	PLAN 2030/2031	PLAN 2031/2032	PLAN 2032/2033	PLAN 2033/2034	PLAN 2034/2035
	ACCUMULATED SURPLUS										
699,073	Balance at beginning of period	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965
191,892	Net Surplus/(Deficit)	-	-	-	-	-	-	-	-	-	-
890,965	BALANCE AT END OF PERIOD	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965	890,965

7.5 FRAUD AND CORRUPTION PREVENTION POLICY

Author: Michael Livori
Ref: AF17/86

Summary

Fraud and corruption in public administration can result in both financial and non-financial impacts. Effective management of fraud and corruption is a key component of the systems and procedures within a local government regional subsidiary. To support the identification of fraud and corruption, a Fraud and Corruption Prevention Policy (the Policy) has been established.

A draft revision of the policy was provided to the Audit Committee at its meeting held on 13 August 2025. After consideration, the Committee resolved to forward the revised policy to the Board of Management for adoption.

Report

EHA is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency which are all key components of good governance. The Fraud and Corruption Prevention Policy aims to provide a statement which outlines the principles and objectives for Board Members and employees of EHA in relation to Fraud and Corruption Prevention.

The attached version of the Policy has been amended to ensure consistency with the *Independent Commission Against Corruption Act 2012* and the *Ombudsman Act 1972* and also EHA's *Public Interest and Disclosure Procedure*.

A copy of the Fraud and Corruption Prevention Policy with tracked changes is provided as attachment 1.

A copy of the Fraud and Corruption Prevention Policy with the changes accepted is provided as attachment 2.

RECOMMENDATION

That:

1. The report regarding the Fraud and Corruption Prevention Policy as amended is received.
2. The Fraud and Corruption Prevention Policy marked attachment 2 to the Fraud and Corruption Prevention Policy report dated 27 August 2025 is adopted.



FRAUD AND CORRUPTION PREVENTION POLICY

Policy Reference	FM05
Date of Initial Board Adoption	24 February 2016
Minutes Reference	9: 022016
Date of Audit Committee Endorsement (if applicable)	31 August 2022 13 August 2025
Date last reviewed by Eastern Health Authority Board of Management	N/A
Relevant Document Reference	<ul style="list-style-type: none"> • Code of Conduct for Board Members (D12/1640[v4]) • Code of Conduct for Employees (D14/15685[v5]) • Risk and Opportunity Management Policy (D15/5720[v4]) • Public Interest Disclosure Procedure (D20/11480) • Internal Control Register (D15/6787[v10])
Applicable Legislation	<ul style="list-style-type: none"> • Section 132A of the <i>Local Government Act 1999</i> • <i>Independent Commissioner Against Corruption Act 2012</i> • <i>Public Interest Disclosure Act 2018</i> • <u><i>Ombudsman Act 1972</i></u> • <u><i>Criminal Law Consolidation Act 1935</i></u>

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1. Purpose

Eastern Health Authority (EHA) recognises that Fraud and Corruption has the potential to cause significant financial and non-financial harm, and that the prevention and control of Fraud and Corruption should feature predominantly within the systems and procedures of a responsible organisation.

The purpose of the Fraud and Corruption Prevention Policy (the "Policy") is to clearly define EHA's commitment to preventing fraud and corruption, and to outline the methodology in place to minimise fraud and corruption threats.

2. Scope

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Fraud and Corruption Prevention Policy

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This Policy is intended to complement and be implemented in conjunction with other EHA policies, including:

- Code of Conduct for Board Members
- Code of Conduct for Employees
- Risk Management Policy
- Internal Control Register
- Public Interest Disclosure Procedures

This Policy applies to all disclosures that relate to the actual or suspected occurrence of fraud and corruption within EHA by Public Officers.

3. Definitions

For the purposes of this Policy the following definitions apply:

A person makes an **appropriate disclosure of environmental and health information** if the person:

- (a) believes on reasonable grounds that the information is true; or
- (b) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and
- (c) the disclosure is made to a relevant authority.

A person makes an **appropriate disclosure of public administration information** if the person:

- (a) is a public officer; and
- (b) reasonably suspects that the information raises a potential issue of corruption, misconduct or maladministration in public administration; and
- (c) the disclosure is made to a relevant authority.

Upon receipt of an appropriate disclosure of public interest information, it will be dealt with in accordance with the processes described in EHA's Public Interest Disclosure Procedure.

Corruption is dishonest activity in which a Public Officer acts contrary to the interests of the organisation and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.

Corruption in public administration means:

- a) an offence against Part 7 Division 4 (Offences relating to public officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:

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Fraud and Corruption Prevention Policy

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- (i) bribery or Corruption of public officers;
 - (ii) threats or reprisals against public officers;
 - (iii) abuse of public office;
 - (iv) demanding or requiring benefit on basis of public office;
 - (v) offences relating to appointment to public office.
- b) an offence against the *Public Sector (Honest and Accountability) Act 1995* or the *Public Corporations Act 1993*, or an attempt to commit such an offence; or
- c) an offence against the *Lobbyist Act 2015*, or an attempt to commit such an offence; or
- d) any of the following in relation to an offence referred to in a preceding paragraph:
- (i) aiding, abetting, counselling or procuring the commission of the offence;
 - (ii) inducing, whether by threats or promises or otherwise, the commission of the offence;
 - (iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
 - (iv) conspiring with others to affect the commission of the offence.

Deception means deceiving another person to obtain a benefit or to cause detriment to a person.

Employee means any person who is employed by EHA, but also includes any contractors, volunteers and consultants undertaking work for, or on behalf of EHA.

A **False Disclosure** is a disclosure of information involving actual or suspected fraud or corruption that is made by a person who knows the information to be false or, who is reckless as to whether it is false.

Fraud means dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by a Public Officer and where deception is used at the time, immediately before or immediately following the activity. It can also include the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose, or the improper use of information or position for personal financial benefit.

The theft of property belonging to EHA by a person or persons elected, working or volunteering for EHA but where deception is not used is also considered “fraud” for the purposes of this definition.

For the purposes of this Policy, Fraud will include an intentional dishonest act or omission done with the purpose of deceiving.

Note: unlike ‘Corruption’ there is no statutory definition of ‘Fraud’. Fraud is a style of offending. The offences addressed under Part 5 and Part 6 of the *Criminal Law Consolidation Act 1935* are considered to constitute Fraud offences.

ICAC Act means the *Independent Commission Against Corruption Act 2012*¹.

¹ ICAC no longer investigates misconduct/maladministration directly.

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Fraud and Corruption Prevention Policy

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Maladministration in public administration is defined in the Ombudsman Act and

- a) means:
 - i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
 - ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- b) includes conduct resulting from improperly, incompetence or negligence; and
- c) is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

Misconduct in public administration is defined in the Ombudsman Act and means an intentional and serious contravention of a code of conduct by a public officer while acting in their capacity as a public officer that constitutes a ground for disciplinary action against the officer.

Ombudsman Act means the *Ombudsman Act 1972*.

OPI Directions and Guidelines refer to the document titled as such and available on the website www.publicintegrity.sa.gov.au.

OPI (Office for Public Integrity) is the office established under the *ICAC Act 2012* that has the function to:

- a) receive and assess complaints about public administration from members of the public;
- b) receive and assess reports about corruption, misconduct and maladministration in public administration from the inquiry agencies, public authorities and public officers;
- c) refer complaints and reports to inquiry agencies, public authorities and public officers or to determine to take no action in accordance with the *ICAC Act*.

Team Leader means any Employee of EHA who is responsible for the direct supervision of other Employees, and/or, for the management of a EHA Department.

PID Act means the *Public Interest Disclosure Act 2018*.

Public administration defined at section 4 of the *ICAC Act 2012* means without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act* will be taken to be carried out in the course of public administration.

Public Officer has the same meaning as in the *ICAC Act 2012* and includes (but is not limited to):

- A Board Member of EHA;
- An Independent Member of an EHA Committee;
- An Employee of EHA.

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A **Responsible Officer** is a person designated by EHA as a Responsible Officer under section 12 of the PID Act. The Chief Executive Officer is the Responsible Officer under the PID Act.

A **Relevant Authority** that receives disclosure of public interest information includes:

- Office for Public Integrity;
- A Minister of the Crown;
- A member of the South Australian Police Force - where the information relates to an illegal activity;
- The Auditor-General – where the information relates to the irregular or unauthorised use of public money or substantial mismanagement of public resources;
- The Ombudsman – where the information relates to EHA;
- In relation to a public officer who is an employee or officer of EHA:
 - a person who is, in accordance with any PID Guidelines, designated as a person who is taken to be responsible for the management or supervision of the public officer; or
 - a person who is, in fact, responsible for the management or supervision of the public officer, including the Chief Executive Officer of EHA; or
 - where the information relates to a public officer who is an elected member, employee or officer of a Constituent Council:
 - a person who is, in accordance with any PID Guidelines, designated as a person who is taken to be responsible for the management or supervision of the public officer or to the responsible officer of the relevant Constituent Council; or
 - a person who is, in fact, responsible for the management or supervision of the public officer or to the responsible officer of the relevant Constituent Council; or
- where the information relates to a location within the area of a Constituent Council - a member, officer or employee of the relevant Constituent Council; or
- where the information relates to a risk to the environment - the Environment Protection Authority.

SAPOL means the South Australian Police Force.

For the purposes of this Policy misconduct or maladministration in public administration will be taken to be **serious or systemic** if the misconduct or maladministration –

- a) is of such a significant nature that it would undermine public confidence in the relevant public authority, or in public administration generally; and
- b) has significant implications for the relevant public authority or for public administration generally (rather than just for the individual public officer concerned).

Waste refers to the waste of public resources (including public money), which occurs as a result of the substantial mismanagement, irregular or, unauthorised use of public resources.

4. Principles

EHA is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency, which are all key components of good governance.

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Fraud and Corruption Prevention Policy**6**

EHA will not tolerate fraudulent or corrupt activity and is committed to control and prevention of such activities by:

- Establishing and maintaining an effective system of internal controls and enforcing compliance with those controls;
- Regularly undertaking and reviewing risk assessments to identify circumstances in which fraud and corruption could potentially occur;
- Implementing fraud and corruption prevention and mitigation strategies in its day-to-day operations;
- Establishing formal procedures for the investigation of allegations relating to fraudulent and/or corrupt activity;
- Taking appropriate action in response to allegations of fraudulent and/or corrupt activity including, reporting allegations through appropriate channels and where allegations are substantiated, taking disciplinary action in accordance with EHA's Codes of Conduct or other relevant processes;
- Ensuring all Board Members and Employees are aware of their obligations in regard to the prevention of fraud and corruption within EHA; and
- Fostering an ethical environment in which dishonest and fraudulent behavior is actively discouraged.

5. Policy**5.1 Prevention**

EHA recognises that:

- The occurrence of fraud and corruption will prevail in an administrative environment where opportunities exist for abuse and maladministration; and
- The most effective way to prevent the occurrence of fraud and corruption is to promote an ethical workplace in which internal control mechanisms have been implemented.

EHA expects that Public Officers will assist in preventing fraud and corruption within EHA by:

- Understanding the responsibilities of their position;
- Familiarising themselves with EHA's procedures and adhering to them;
- Understanding what behavior constitutes fraudulent and/or corrupt conduct;
- Maintaining an awareness of the strategies that have been implemented by EHA to minimise fraud and corruption;
- Being continuously vigilant to the potential for fraud and/or corruption to occur; and
- Reporting suspected or actual occurrences of fraud or corruption in accordance with part 5.4 of this Policy.

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5.2 Responsibilities

5.2.1 Board Members are responsible for ensuring that EHA:

- Supports the Chief Executive Officer in the implementation of adequate security for the prevention of fraud and corruption including the provision of secure facilities for storage of assets, and procedures to deter fraudulent or corrupt activity from occurring; and
- Makes reports in accordance with part 5.4 of this Policy and facilitates cooperation with any investigation undertaken by an external authority (such as SAPOL or the Commissioner Independent Commissioner Against Corruption).

5.2.2 The Chief Executive Officer is responsible for:

- Making reports in accordance with part 5.4 of this Policy and facilitates cooperation with any investigation undertaken by an external authority (such as SAPOL or the Commissioner Independent Commissioner Against Corruption);
- Providing adequate security for the prevention of fraud and corruption, including the provision of secure facilities for storage of assets and procedures to deter fraudulent or corrupt activity from occurring;
- Promoting EHA's commitment to the prevention of fraud and corruption to the Community on relevant occasions;
- Providing mechanisms for receiving allegations of fraud or corruption, including ensuring that Responsible Officers and Employees receive appropriate training;
- Promoting a workplace culture and environment in which fraud and corruption is actively discouraged and is readily reported should it occur; and
- Undertaking and reviewing a fraud and corruption risk assessment on a regular basis.

5.2.3 Team Leaders are responsible for:

- The conduct of any Employees whom they supervise and, will be held accountable for such;
- Any property under their control and, will be held accountable for such;
- Reporting in accordance with part 5.4 of this Policy;
- Creating an environment in which fraud and corruption is discouraged and readily reported by Employees. Such an environment shall be fostered by the Team Leader's own attitude to fraud and corruption and, by the accountability and integrity they both display and encourage from other Employees;
- Ensuring that new Employees for whom they are responsible are aware of their responsibilities in relation to fraud and corruption and, of the standard of conduct expected from all Employees.
- Identifying potential fraud and corruption risks; and
- Leading by example to promote ethical behavior.

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Fraud and Corruption Prevention Policy**8**

5.2.4 Employees are responsible for:

- Performing their functions and duties with care, diligence, honesty and integrity;
- Conducting themselves in a professional manner at all times;
- Adhering to EHA's Policy and Procedures that have been established to prevent fraud or corruption;
- Taking care of EHA's property which includes avoiding the waste or misuse of EHA's resources;
- Maintaining and enhancing the reputation of EHA;
- Remaining scrupulous in their use of EHA's information, assets, funds, property, goods or services; and
- Reporting in accordance with part 5.4 of this Policy.

5.3 Fraud and Corruption Risk Assessment

5.3.1 EHA's main objective is to minimise the occurrence of fraud and corruption within EHA. This objective can generally be achieved by:

- Identifying Fraud and Corruption Risks;
- Reviewing and monitoring internal controls
- Determining strategies to control those risks; and
- Defining responsibility for and, the time frame within which the strategies will be implemented.

5.3.2 Team Leaders must be alert to the potential occurrence of fraud and corruption and factors which may leave EHA vulnerable to fraud and corruption, including:

- Changes to EHA delegations and subdelegations;
- Implementation of cost cutting measures;
- Contracting out, outsourcing or services where EHA is generating an income;
- The impact of new technology; and
- Changes to risk management practices.

5.4 Reporting Fraud and Corruption in Public Administration to the OPI**5.4.1 Public Officers**

5.4.1.1 A Public Officer must report to the OPI any matter that the Public Officer reasonably suspects involves corruption in public administration unless the public officer knows that the matter has already been reported to the OPI.

5.4.1.2 The Public Officer should adhere to documents as identified at part 2 to the extent possible, when making the report.

5.4.1.3 A report to the OPI by an Employee or Board Member should be made on the online report form available at www.publicintegrity.sa.gov.au in accordance with the ICAC Act and include particulars, as included in the OPI Directions and Guidelines *(current version as at 4 April 2022)*.

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5.4.1.4 Nothing in this section is intended to prevent a Public Officer from reporting suspected Corruption or Misconduct or Maladministration in EHA or in other public administration to a Relevant Authority, under the PID Act. Such a disclosure may be protected under the PID Act and, if made to a Relevant Authority will be managed in accordance with the EHA's Public Interest Disclosure Policy and Procedures. Public Officers are encouraged to have regard to the EHA Public Interest Disclosure Policy and Procedures when determining where to direct a disclosure.

5.4.1.5 Further information about reporting requirements is available at the OPI website: www.publicintegrity.sa.gov.au

5.4.2 EHA

5.4.2.1 EHA must report to the OPI any matter that EHA reasonably suspects involves corruption in public administration unless EHA knows that the matter has already been reported to the OPI. The Chief Executive Officer is responsible for preparing a report to the OPI on behalf of EHA where EHA directs the Chief Executive Officer accordingly for these purposes (where the matter relates to the Chief Executive Officer the Chair is to make the report). The report must be made immediately upon receiving direction from EHA.

5.4.2.2 A report to the OPI by the Chief Executive Officer on behalf of EHA must be made on the online report form available at www.publicintegrity.sa.gov.au in accordance with the ICAC Act.

5.4.3 The Report to the OPI

5.4.3.1 The report must be made in accordance with the Directions and Guidelines.

5.5 Reporting Fraud

5.5.1 Any Employee or Board Member that has or acquires knowledge of actual or suspected Fraud that:

5.5.1.1 does not constitute corruption in public administration; and

5.5.1.2 impacts or causes detriment (or has the potential to impact or cause detriment) to EHA must report such information to the Responsible Officer, the Ombudsman (if it constitutes misconduct or maladministration under the Ombudsman Act), or otherwise to SAPOL.

5.5.2 A report made under part 5.5.1 may be protected under the PID Act and will be managed in accordance with EHA's Public Interest Disclosure Policy and Procedures.

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Fraud and Corruption Prevention Policy**10****5.6 Confidentiality and Publication Prohibitions**

5.6.1 The provisions in the ICAC Act, Ombudsman Act and PID Act apply in relation to the disclosure and publication of information as set out in that legislation.

5.7 Action by the Chief Executive Officer

5.7.1 Unless otherwise directed by OPI, ICAC, the Ombudsman or SAPOL, the Chief Executive Officer will investigate how the alleged Corruption, Fraud, Misconduct or Maladministration occurred to determine the cause for the breakdown in controls and identify, if any, recommendations as to changes in policies, procedures or internal controls that should be made by EHA. The investigation should:

- occur as soon as practicable after the alleged incident;
- not impose on or detract from any external investigation being undertaken by the ICAC, Ombudsman or SAPOL and comply with OPI referral requirements; and
- have regard to any recommendations in any report received from the ICAC, Ombudsman or SAPOL on the incident.

5.7.2 The Chief Executive Officer will, in conducting the investigation and deciding whether and how to report on the investigation to EHA, have regard to the provisions of EHA's Public Interest Disclosure Policy and Procedures, and any confidentiality requirements under the PID Act, the ICAC Act and the Ombudsman Act.

5.7.3 In the event that allegations of Fraud and/or Corruption are substantiated, EHA may take disciplinary action against any Employee who was involved.

5.7.4 Where the allegations have been made against the Chief Executive Officer, the actions listed in this part of the policy will be undertaken by the Chair of EHA.

5.8 False Disclosure

5.8.1 A person who makes a statement knowing that it is false or misleading in a complaint or report under the *ICAC Act*, *Ombudsman Act* or *PID Act* knowing it to be false or misleading in a material particular, is guilty of an offence.

5.8.2 An Employee who makes a report under the ICAC Act, Ombudsman Act or PID Act knowing it to be false or misleading in a material particular, in addition to being guilty of an offence, may face disciplinary action that may include instant dismissal.

5.8.3 Board Members who make a false disclosure, in addition to being guilty of an offence, may face disciplinary action pursuant to the Code of Conduct for Board Members.

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Fraud and Corruption Prevention Policy**11****5.9 Educating for Awareness**

EHA recognises that the success and credibility of this Policy will largely depend upon how effectively it is communicated throughout the organisation and beyond.

EHA's policies regarding Internal Control and the prevention of fraud and corruption are available on the EHA website.

Employees will make reference to EHA's fraud and corruption initiatives in the Annual Report and facilitate public access to documents within EHA's Fraud and Corruption framework, including those documents identified at part 7.1 of this Policy.

5.10 Supporting documentation

All allegations of fraud and corruption and results of any investigations conducted will be securely maintained in EHA's Records Management System.

6. Review & Evaluation

This policy will be reviewed at least once every two years. However, EHA may revise or review this Policy at any time (but not to affect any process that has already commenced).

7. Statement of Adoption

This Policy was adopted by the Audit Committee of the Eastern Health Authority on 31 August 2022 and subsequently reviewed on the 13 August 2025.

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FRAUD AND CORRUPTION PREVENTION POLICY

Policy Reference	FM05
Date of Initial Board Adoption	24 February 2016
Minutes Reference	9: 022016
Date of Audit Committee Endorsement (if applicable)	13 August 2025
Date last reviewed by Eastern Health Authority Board of Management	N/A
Relevant Document Reference	<ul style="list-style-type: none"> • Code of Conduct for Board Members (D12/1640[v4]) • Code of Conduct for Employees (D14/15685[v5]) • Risk and Opportunity Management Policy (D15/5720[v4]) • Public Interest Disclosure Procedure (D20/11480) • Internal Control Register (D15/6787[v10])
Applicable Legislation	<ul style="list-style-type: none"> • Section 132A of the <i>Local Government Act 1999</i> • <i>Independent Commissioner Against Corruption Act 2012</i> • <i>Public Interest Disclosure Act 2018</i> • <i>Ombudsman Act 1972</i> • <i>Criminal Law Consolidation Act 1935</i>

1. Purpose

Eastern Health Authority (EHA) recognises that Fraud and Corruption has the potential to cause significant financial and non-financial harm, and that the prevention and control of Fraud and Corruption should feature predominantly within the systems and procedures of a responsible organisation.

The purpose of the Fraud and Corruption Prevention Policy (the “Policy”) is to clearly define EHA’s commitment to preventing fraud and corruption, and to outline the methodology in place to minimise fraud and corruption threats.

2. Scope

This Policy is intended to complement and be implemented in conjunction with other EHA policies, including:

- Code of Conduct for Board Members
- Code of Conduct for Employees
- Risk Management Policy
- Internal Control Register
- Public Interest Disclosure Procedures

This Policy applies to all disclosures that relate to the actual or suspected occurrence of fraud and corruption within EHA by Public Officers.

3. Definitions

For the purposes of this Policy the following definitions apply:

A person makes an ***appropriate disclosure of environmental and health information*** if the person:

- (a) believes on reasonable grounds that the information is true; or
- (b) is not in a position to form a belief on reasonable grounds about the truth of the information, but believes on reasonable grounds that the information may be true and is of sufficient significance to justify its disclosure so that its truth may be investigated; and
- (c) the disclosure is made to a relevant authority.

A person makes an ***appropriate disclosure of public administration information*** if the person:

- (a) is a public officer; and
- (b) reasonably suspects that the information raises a potential issue of corruption, misconduct or maladministration in public administration; and
- (c) the disclosure is made to a relevant authority.

Upon receipt of an appropriate disclosure of public interest information, it will be dealt with in accordance with the processes described in EHA's Public Interest Disclosure Procedure.

Corruption is dishonest activity in which a Public Officer acts contrary to the interests of the organisation and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.

Corruption in public administration means:

- a) an offence against Part 7 Division 4 (Offences relating to public officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:

- (i) bribery or Corruption of public officers;
 - (ii) threats or reprisals against public officers;
 - (iii) abuse of public office;
 - (iv) demanding or requiring benefit on basis of public office;
 - (v) offences relating to appointment to public office.
- b) an offence against the *Public Sector (Honest and Accountability) Act 1995* or the *Public Corporations Act 1993*, or an attempt to commit such an offence; or
- c) an offence against the *Lobbyist Act 2015*, or an attempt to commit such an offence; or
- d) any of the following in relation to an offence referred to in a preceding paragraph:
- (i) aiding, abetting, counselling or procuring the commission of the offence;
 - (ii) inducing, whether by threats or promises or otherwise, the commission of the offence;
 - (iii) being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence;
 - (iv) conspiring with others to affect the commission of the offence.

Deception means deceiving another person to obtain a benefit or to cause detriment to a person.

Employee means any person who is employed by EHA, but also includes any contractors, volunteers and consultants undertaking work for, or on behalf of EHA.

A **False Disclosure** is a disclosure of information involving actual or suspected fraud or corruption that is made by a person who knows the information to be false or, who is reckless as to whether it is false.

Fraud means dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by a Public Officer and where deception is used at the time, immediately before or immediately following the activity. It can also include the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose, or the improper use of information or position for personal financial benefit.

The theft of property belonging to EHA by a person or persons elected, working or volunteering for EHA but where deception is not used is also considered “fraud” for the purposes of this definition.

For the purposes of this Policy, Fraud will include an intentional dishonest act or omission done with the purpose of deceiving.

Note: unlike ‘Corruption’ there is no statutory definition of ‘Fraud’. Fraud is a style of offending. The offences addressed under Part 5 and Part 6 of the *Criminal Law Consolidation Act 1935* are considered to constitute Fraud offences.

ICAC Act means the *Independent Commission Against Corruption Act 2012*¹.

¹ ICAC no longer investigates misconduct/maladministration directly

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Maladministration in public administration is defined in the Ombudsman Act and

- a) means:
 - i) conduct of a public officer, or a practice, policy or procedure of a public authority, that results in an irregular and unauthorised use of public money or substantial mismanagement of public resources; or
 - ii) conduct of a public officer involving substantial mismanagement in or in relation to the performance of official functions; and
- b) includes conduct resulting from improperly, incompetence or negligence; and
- c) is to be assessed having regard to relevant statutory provisions and administrative instructions and directions.

Misconduct in public administration is defined in the Ombudsman Act and means an intentional and serious contravention of a code of conduct by a public officer while acting in their capacity as a public officer that constitutes a ground for disciplinary action against the officer.

Ombudsman Act means the *Ombudsman Act 1972*.

OPI Directions and Guidelines refer to the document titled as such and available on the website www.publicintegrity.sa.gov.au.

OPI (Office for Public Integrity) is the office established under the *ICAC Act 2012* that has the function to:

- a) receive and assess complaints about public administration from members of the public;
- b) receive and assess reports about corruption, misconduct and maladministration in public administration from the inquiry agencies, public authorities and public officers;
- c) refer complaints and reports to inquiry agencies, public authorities and public officers or to determine to take no action in accordance with the *ICAC Act*.

Team Leader means any Employee of EHA who is responsible for the direct supervision of other Employees, and/or, for the management of a EHA Department.

PID Act means the *Public Interest Disclosure Act 2018*.

Public administration defined at section 4 of the *ICAC Act 2012* means without limiting the acts that may comprise public administration, an administrative act within the meaning of the *Ombudsman Act* will be taken to be carried out in the course of public administration.

Public Officer has the same meaning as in the *ICAC Act 2012* and includes (but is not limited to):

- A Board Member of EHA;
- An Independent Member of an EHA Committee;
- An Employee of EHA.

A **Responsible Officer** is a person designated by EHA as a Responsible Officer under section 12 of the PID Act. The Chief Executive Officer is the Responsible Officer under the PID Act.

A **Relevant Authority** that receives disclosure of public interest information includes:

- Office for Public Integrity;
- A Minister of the Crown;
- A member of the South Australian Police Force - where the information relates to an illegal activity;
- The Auditor-General – where the information relates to the irregular or unauthorised use of public money or substantial mismanagement of public resources;
- The Ombudsman – where the information relates to EHA;
- In relation to a public officer who is an employee or officer of EHA:
 - a person who is, in accordance with any PID Guidelines, designated as a person who is taken to be responsible for the management or supervision of the public officer; or
 - a person who is, in fact, responsible for the management or supervision of the public officer, including the Chief Executive Officer of EHA; or
 - where the information relates to a public officer who is an elected member, employee or officer of a Constituent Council:
 - a person who is, in accordance with any PID Guidelines, designated as a person who is taken to be responsible for the management or supervision of the public officer or to the responsible officer of the relevant Constituent Council; or
 - a person who is, in fact, responsible for the management or supervision of the public officer or to the responsible officer of the relevant Constituent Council; or
- where the information relates to a location within the area of a Constituent Council - a member, officer or employee of the relevant Constituent Council; or
- where the information relates to a risk to the environment - the Environment Protection Authority.

SAPOL means the South Australian Police Force.

For the purposes of this Policy misconduct or maladministration in public administration will be taken to be **serious or systemic** if the misconduct or maladministration –

- a) is of such a significant nature that it would undermine public confidence in the relevant public authority, or in public administration generally; and
- b) has significant implications for the relevant public authority or for public administration generally (rather than just for the individual public officer concerned).

Waste refers to the waste of public resources (including public money), which occurs as a result of the substantial mismanagement, irregular or, unauthorised use of public resources.

4. Principles

EHA is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency, which are all key components of good governance.

EHA will not tolerate fraudulent or corrupt activity and is committed to control and prevention of such activities by:

- Establishing and maintaining an effective system of internal controls and enforcing compliance with those controls;
- Regularly undertaking and reviewing risk assessments to identify circumstances in which fraud and corruption could potentially occur;
- Implementing fraud and corruption prevention and mitigation strategies in its day to day operations;
- Establishing formal procedures for the investigation of allegations relating to fraudulent and/or corrupt activity;
- Taking appropriate action in response to allegations of fraudulent and/or corrupt activity including, reporting allegations through appropriate channels and where allegations are substantiated, taking disciplinary action in accordance with EHA's Codes of Conduct or other relevant processes;
- Ensuring all Board Members and Employees are aware of their obligations in regards to the prevention of fraud and corruption within EHA; and
- Fostering an ethical environment in which dishonest and fraudulent behavior is actively discouraged.

5. Policy

5.1 Prevention

EHA recognises that:

- The occurrence of fraud and corruption will prevail in an administrative environment where opportunities exist for abuse and maladministration; and
- The most effective way to prevent the occurrence of fraud and corruption is to promote an ethical workplace in which internal control mechanisms have been implemented.

EHA expects that Public Officers will assist in preventing fraud and corruption within EHA by:

- Understanding the responsibilities of their position;
- Familiarising themselves with EHA's procedures and adhering to them;
- Understanding what behavior constitutes fraudulent and/or corrupt conduct;
- Maintaining an awareness of the strategies that have been implemented by EHA to minimise fraud and corruption;
- Being continuously vigilant to the potential for fraud and/or corruption to occur; and
- Reporting suspected or actual occurrences of fraud or corruption in accordance with part 5.4 of this Policy.

5.2 Responsibilities

5.2.1 Board Members are responsible for ensuring that EHA:

- Supports the Chief Executive Officer in the implementation of adequate security for the prevention of fraud and corruption including the provision of secure facilities for storage of assets, and procedures to deter fraudulent or corrupt activity from occurring; and
- Makes reports in accordance with part 5.4 of this Policy and facilitates cooperation with any investigation undertaken by an external authority (such as SAPOL or the Commissioner Independent Commissioner Against Corruption).

5.2.2 The Chief Executive Officer is responsible for:

- Making reports in accordance with part 5.4 of this Policy and facilitates cooperation with any investigation undertaken by an external authority (such as SAPOL or the Commissioner Independent Commissioner Against Corruption);
- Providing adequate security for the prevention of fraud and corruption, including the provision of secure facilities for storage of assets and procedures to deter fraudulent or corrupt activity from occurring;
- Promoting EHA's commitment to the prevention of fraud and corruption to the Community on relevant occasions;
- Providing mechanisms for receiving allegations of fraud or corruption, including ensuring that Responsible Officers and Employees receive appropriate training;
- Promoting a workplace culture and environment in which fraud and corruption is actively discouraged and is readily reported should it occur; and
- Undertaking and reviewing a fraud and corruption risk assessment on a regular basis.

5.2.3 Team Leaders are responsible for:

- The conduct of any Employees whom they supervise and, will be held accountable for such;
- Any property under their control and, will be held accountable for such;
- Reporting in accordance with part 5.4 of this Policy;
- Creating an environment in which fraud and corruption is discouraged and readily reported by Employees. Such an environment shall be fostered by the Team Leader's own attitude to fraud and corruption and, by the accountability and integrity they both display and encourage from other Employees;
- Ensuring that new Employees for whom they are responsible are aware of their responsibilities in relation to fraud and corruption and, of the standard of conduct expected from all Employees.
- Identifying potential fraud and corruption risks; and
- Leading by example to promote ethical behavior.

5.2.4 Employees are responsible for:

- Performing their functions and duties with care, diligence, honesty and integrity;
- Conducting themselves in a professional manner at all times;
- Adhering to EHA's Policy and Procedures that have been established to prevent fraud or corruption;
- Taking care of EHA's property which includes avoiding the waste or misuse of EHA's resources;
- Maintaining and enhancing the reputation of EHA;
- Remaining scrupulous in their use of EHA's information, assets, funds, property, goods or services; and
- Reporting in accordance with part 5.4 of this Policy.

5.3 Fraud and Corruption Risk Assessment

5.3.1 EHA's main objective is to minimise the occurrence of fraud and corruption within EHA. This objective can generally be achieved by:

- Identifying Fraud and Corruption Risks;
- Reviewing and monitoring internal controls
- Determining strategies to control those risks; and
- Defining responsibility for and, the time frame within which the strategies will be implemented.

5.3.2 Team Leaders must be alert to the potential occurrence of fraud and corruption and factors which may leave EHA vulnerable to fraud and corruption, including:

- Changes to EHA delegations and subdelegations;
- Implementation of cost cutting measures;
- Contracting out, outsourcing or services where EHA is generating an income;
- The impact of new technology; and
- Changes to risk management practices.

5.4 Reporting Fraud and Corruption in Public Administration to the OPI

5.4.1 Public Officers

5.4.1.1 A Public Officer must report to the OPI any matter that the Public Officer reasonably suspects involves corruption in public administration unless the public officer knows that the matter has already been reported to the OPI.

5.4.1.2 The Public Officer should adhere to documents as identified at part 2 to the extent possible, when making the report.

5.4.1.3 A report to the OPI by an Employee or Board Member should be made on the online report form available at www.publicintegrity.sa.gov.au in accordance with the ICAC Act and include particulars, as included in the OPI Directions and Guidelines (*current version as at 4 April 2022*).

5.4.1.4 Nothing in this section is intended to prevent a Public Officer from reporting suspected Corruption or Misconduct or Maladministration in EHA or in other public administration to a Relevant Authority, under the PID Act. Such a disclosure may be protected under the PID Act and, if made to a Relevant Authority will be managed in accordance with the EHA's Public Interest Disclosure Policy and Procedures. Public Officers are encouraged to have regard to the EHA Public Interest Disclosure Policy and Procedures when determining where to direct a disclosure.

5.4.1.5 Further information about reporting requirements is available at the OPI website: www.publicintegrity.sa.gov.au

5.4.2 EHA

5.4.2.1 EHA must report to the OPI any matter that EHA reasonably suspects involves corruption in public administration unless EHA knows that the matter has already been reported to the OPI. The Chief Executive Officer is responsible for preparing a report to the OPI on behalf of EHA where EHA directs the Chief Executive Officer accordingly for these purposes (where the matter relates to the Chief Executive Officer the Chair is to make the report). The report must be made immediately upon receiving direction from EHA.

5.4.2.2 A report to the OPI by the Chief Executive Officer on behalf of EHA must be made on the online report form available at www.publicintegrity.sa.gov.au in accordance with the ICAC Act.

5.4.3 The Report to the OPI

5.4.3.1 The report must be made in accordance with the Directions and Guidelines.

5.5 Reporting Fraud

5.5.1 Any Employee or Board Member that has or acquires knowledge of actual or suspected Fraud that:

5.5.1.1 does not constitute corruption in public administration; and

5.5.1.2 impacts or causes detriment (or has the potential to impact or cause detriment) to EHA must report such information to the Responsible Officer, the Ombudsman (if it constitutes misconduct or maladministration under the Ombudsman Act), or otherwise to SAPOL.

5.5.2 A report made under part 5.5.1 may be protected under the PID Act and will be managed in accordance with EHA's Public Interest Disclosure Policy and Procedures.

5.6 Confidentiality and Publication Prohibitions

5.6.1 The provisions in the ICAC Act, Ombudsman Act and PID Act apply in relation to the disclosure and publication of information as set out in that legislation.

5.7 Action by the Chief Executive Officer

5.7.1 Unless otherwise directed by OPI, ICAC, the Ombudsman or SAPOL, the Chief Executive Officer will investigate how the alleged Corruption, Fraud, Misconduct or Maladministration occurred to determine the cause for the breakdown in controls and identify, if any, recommendations as to changes in policies, procedures or internal controls that should be made by EHA. The investigation should:

- occur as soon as practicable after the alleged incident;
- not impose on or detract from any external investigation being undertaken by the ICAC, Ombudsman or SAPOL and comply with OPI referral requirements; and
- have regard to any recommendations in any report received from the ICAC, Ombudsman or SAPOL on the incident.

5.7.2 The Chief Executive Officer will, in conducting the investigation and deciding whether and how to report on the investigation to EHA, have regard to the provisions of EHA's Public Interest Disclosure Policy and Procedures, and any confidentiality requirements under the PID Act, the ICAC Act and the Ombudsman Act.

5.7.3 In the event that allegations of Fraud and/or Corruption are substantiated, EHA may take disciplinary action against any Employee who was involved.

5.7.4 Where the allegations have been made against the Chief Executive Officer, the actions listed in this part of the policy will be undertaken by the Chair of EHA.

5.8 False Disclosure

5.8.1 A person who makes a statement knowing that it is false or misleading in a complaint or report under the *ICAC Act*, *Ombudsman Act* or *PID Act* knowing it to be false or misleading in a material particular, is guilty of an offence.

5.8.2 An Employee who makes a report under the ICAC Act, Ombudsman Act or PID Act knowing it to be false or misleading in a material particular, in addition to being guilty of an offence, may face disciplinary action that may include instant dismissal.

5.8.3 Board Members who make a false disclosure, in addition to being guilty of an offence, may face disciplinary action pursuant to the Code of Conduct for Board Members.

5.9 Educating for Awareness

EHA recognises that the success and credibility of this Policy will largely depend upon how effectively it is communicated throughout the organisation and beyond.

EHA's policies regarding Internal Control and the prevention of fraud and corruption are available on the EHA website.

Employees will make reference to EHA's fraud and corruption initiatives in the Annual Report and facilitate public access to documents within EHA's Fraud and Corruption framework, including those documents identified at part 7.1 of this Policy.

5.10 Supporting documentation

All allegations of fraud and corruption and results of any investigations conducted will be securely maintained in EHA's Records Management System.

6. Review & Evaluation

This policy will be reviewed at least once every two years. However, EHA may revise or review this Policy at any time (but not to affect any process that has already commenced).

7. Statement of Adoption

This Policy was adopted by the Audit Committee of the Eastern Health Authority on 31 August 2022 and subsequently reviewed on the 13 August 2025.

7.6 ANNUAL BUSINESS PLAN 2024/2025 PERFORMANCE EVALUATION

Author: Michael Livori
Ref: AF25/102

Summary

This report presents Eastern Health Authority's (EHA) performance for 2024/2025 in relation to the performance measures specified in the Annual Business Plan.

Report

Eastern Health Authority adopted the Annual Business Plan 2024/2025 on 26 June 2024. The plan outlines EHA's yearly objectives, intended activities and actions, performance measures, a summary of operating and capital expenditure, sources of revenue, and the budget (including statutory financial statements).

Clause 8.2 of the EHA Charter requires an annual review of business plan progress against targets. Details of this evaluation are provided in Attachment 1.

RECOMMENDATION

That:

The Annual Business Plan 2024/2025 Performance Evaluation report is received.

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Focus Area 1 - Public and Environmental Health Services

Strategic Objectives	KPIs
<p>1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.</p>	<p>EHA is meeting all public and environmental inspection requirements as per relevant legislation (and / or) adopted service standards.</p> <p>All public health complaints are responded to within EHA's adopted service standards.</p>
Result	
<p><u>Public Health Regulatory Inspections</u></p> <p>All public swimming pools, high risk manufactured water systems, high risk personal care tattooing studios were routinely assessed to ensure compliance with the SA Public Health Act and related Regulations and adopted service standards.</p> <p><i>Public Swimming Pools</i> – all 27 swimming pool sites were inspected at least twice during the year, totaling in 74 routine swimming pool inspections and 11 subsequent follow-ups. Five pools across three pool sites were not inspected as they are temporarily closed for renovation. Three complaints were investigated. No compliance notices were issued or pools formally closed during the year.</p> <p><i>High Risk Manufacture Water Systems</i> - 20 cooling tower systems across 12 sites and 9 warm water systems across 4 sites were inspected. A total of 29 inspections were undertaken. No follow-up inspections were necessary during the year.</p> <p>Positive <i>Legionella</i> detections:</p> <ul style="list-style-type: none"> - Two positive <i>Legionella</i> detections were identified during routine sampling completed at two warm water sites. - Three positive <i>Legionella</i> detections were internally identified by two sites and notified to EHA. <p>Six notifiable <i>Legionella</i> disease notifications required investigation. All required a desktop investigation and all required onsite sampling. Sample results for two investigations returned a positive for <i>Legionella</i>. One site required further action and decontamination.</p> <p><i>High risk Personal Care and Body Art (Tattooist)</i> – Routine assessments of 14 tattoo studios were undertaken. No follow-ups were required.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Wastewater Systems –

- 1 onsite wastewater system application received.
- 1 application approved (installation 2025-26).
- 1 onsite inspection undertaken to determine the approval of wastewater works.
- 1 installation inspection (approval 2023-24).
- No applications pending decision at the end of the reporting period.
- 181 service reports received. Four minor actions requiring follow-up by EHA at the next routine service.
- 1 service report required further action.

Public Health Complaint Investigations

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

Public Health Complaints –

160 public health complaints received with 170 onsite inspections performed.

22 sanitation complaints received.

67 sanitation complaint inspections conducted.

81 vector complaints received.

76 vector complaint inspections conducted.

No Compliance or General Duty Notices were issued under the *SA Public Health Act 2011*.

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

State Interagency Hoarding and Squalor Group

Attended all four State Interagency Hoarding and Squalor Group Meetings. EHA facilitated one meeting to continue to support the group.

Continue to Provide Feedback to SA Health on review of SA Public Health Regulations

No invitation during the year for feedback required.

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

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

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

Participation in at least two proactive educational activities annually.

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Result	
<p><i>Swimming Pools Inspections</i></p> <p>11 follow-up inspections were required compared to eight the previous year. While the increase does not align with the strategic objective, it is difficult to regulate when required to maintain compliance and protect public health. One letter of warning was issued to one site for continually failing to maintain chemical levels within required parameters. No Compliance Notices were issued under the <i>SA Public Health (Regulations) 2011</i>.</p> <p><i>HRMWS Inspections</i></p> <p>No follow-up inspections were necessary during the year, consistent with the previous year and in alignment with the strategic objective.</p> <p><i>PCBA (Tattooists)</i></p> <p>No follow-ups were required, aligning with the strategic objectives.</p> <p><u>Educational Activities</u></p> <p><i>Cryptosporidium</i></p> <p>Communication was developed and electronically sent out to all swimming pool facilities. The communication focused on Cryptosporidium, faecal release incidents plans and the guidelines for the maintenance of pools and spas, with electronic links to these factsheets. Hard copy resources are also available upon request.</p> <p>Signage was provided to all pool facilities to display in the change rooms or around the vicinity of the pool. The signage provided key public health messages when feeling unwell and using the pool.</p> <p><i>Educational material developed to promote 'community public health focus messages'</i></p> <ul style="list-style-type: none"> - Maintaining your swimming pool within your home - Minimising the risk of Legionella infection at home <p>The revised Vermin Control fact sheet covers garden-related vermin management, eliminating the need for separate informational materials on garden maintenance to deter vermin harbourage.</p> <p>All information material was made available on the EHA website and sent to EHA Constituent Councils to communicate to the community through their respective special media platforms.</p>	
Strategic Objectives	KPIs
<p>1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.</p>	<p>Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually.</p> <p>All licensing applications are processed within the legislated timeframes.</p>

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Result	
<p>Eleven unannounced routine licensing audits, one inspection and three follow-up inspections were conducted across one pension only and two dual licence facilities. Documentation audits were also conducted at all three facilities. Licensing applications were processed within the required timeframes and outcomes from the inspections were considered and where required conditions added to the approved licenses.</p> <p>One Manager approval one separate facility was received and approved.</p> <p>Appeal in relation to licensing decision referred to the South Australian Civil and Administrative Tribunal for consideration and determination was resolved in May 2025 and a 12 month licence was granted with conditions.</p>	
<p>1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.</p>	<p>Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings.</p> <p>Conduct or participate in at least one business continuity or emergency management plan exercise annually.</p>
Result	
<p>Due to organisational restructuring and scheduling constraints, the Manager – Environmental Health attended one of the three EAZEMC meetings held during the year. Additionally, one meeting was cancelled by the Committee. The Manager also participated in two ZEMC webinars over the course of the year.</p> <p>City of Burnside invited EHA to participate in a Major Emergency Exercise in Nov 2024. Senior EHO attended and participated in the coordinated activity.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Focus Area 2 – Immunisations

Strategic Objectives	KPIs
<p>2.1 Contribute to the effective control of preventable disease by delivering a high-quality public clinic immunisation service that complies with all relevant legislation and standards</p>	<p>Clinical performance evaluation completed.</p> <p>Submit all reports within the required timeframes.</p> <p>Annual Cold Chain audit and pharmaceutical refrigerator maintenance</p>
Results	
<p>The performance of our public clinics remains a key feature in the quarterly Board report, where it is consistently tracked and acknowledged. As part of the annual clinic review, data on client numbers by council area, clinic venue preferences, and vaccines administered at public clinics are continually monitored to support informed planning and future service delivery.</p> <p>All SIP and clinic vaccination records are consistently entered with accuracy and timeliness to ensure the Australian Immunisation Register (AIR) is updated promptly. This process enables clients to maintain current and complete immunisation records at all times.</p> <p>EHA remains compliant with records management requirements as specified in the SIP agreement, in alignment with SA Health’s guidelines and the Vaccine Administration Code.</p> <p>In December 2024, the annual Cold Chain audit was conducted to assess the integrity of the vaccine refrigerator, portable cooler boxes, and thermometers, in accordance with the ‘Strive for 5’ guidelines.</p> <p>All Registered Nurses participated in the SA Vaccinology Conference held in November 2024, where they received up-to-date information on vaccine-preventable diseases and the latest immunisation developments. The conference highlighted national vaccination rates, strategies to enhance coverage, and introduced the upcoming Respiratory Syncytial Virus (RSV) vaccine rollout for mothers and infants, scheduled for 2026.</p> <p>New casual nurses were welcomed into the Immunisation Team. On Friday, 24 January 2024, the annual CPR Day was held, during which Registered Immunisation Nurses completed their required training. The day also included a team-building and information session, offering an opportunity for team members to connect, share insights, and discuss upcoming changes to the 2025 School Immunisation Program. This collaborative environment supported a unified, consensus-driven approach to program delivery.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

<p>2.2 Continue to increase number of adult and child clients and vaccinations through promotion and provision of accessible clinics, booking systems and appointment times.</p>	<p>Maintain or increase the number of public immunisation clinics offered by EHA annually.</p> <p>All eligible students are offered vaccinations through the School Immunisation Program and all absent students are invited to EHA public clinics to catch up.</p> <p>75% of bookings are made via the Immunisation Online Booking System.</p> <p>Clinic Timetable reviewed and published by 30 November.</p>
<h3>Results</h3>	
<p>Between July 2024 and June 2025 a total of 177 vaccination clinics were offered to the public, including seven dedicated influenza clinics. EHA clinics administered 8,010 vaccines to 3,829 clients—reflecting a decrease of 418 clients compared to the previous year. The decrease in the number of clinics, clients attended, and vaccines administered compared to the previous year is largely attributed to the conclusion of the Adelaide Hills immunisation contract in December 2023.</p> <p>Clinic locations and days/times were reviewed to accommodate public demand – Saturday public clinics and council flu clinics continue to be well received. Walk-in and appointment clinics offered according to demand/preferences at respective Constituent Councils.</p> <p>Following each school visit, EHA sends SMS messages to parents and caregivers of students who missed their scheduled vaccinations. The message details the missed vaccine and offers the student the opportunity to either book an appointment online or attend a walk-in session at any EHA public clinic to catch up. Evening clinics are especially popular among school absentees, with walk-in sessions often attracting multiple students.</p> <p>88% of all clients attending booked clinics are entered into the Online Immunisation Booking System.</p> <p>To ensure EHA continues to provide accessible public immunisation clinics across its constituent councils and contract council, dates and times and types of clinics are reviewed based on client attendance and feedback. Prior to changes EHA liaised with the respective councils.</p> <p>The following changes to dates and times to the Public Clinic timetable were made:</p> <ul style="list-style-type: none"> - NPSP - the Monday evening ‘appointment-only clinic’ at St Peters was made a permanent, once-a-month service. This change was made based on the successful trial the previous year with the clinic continuing to be well received, with consistent bookings each month. Notably, the evening sessions attracted a steady number of School Immunisation Program (SIP) absentees who had missed scheduled vaccinations at their recent school visit, alongside the regular attendance of babies and young children. The transition to a permanent 	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

appointment-based session marked the end of the St Peters walk-in evening clinic, as it became clear that EHA clients preferred scheduled appointments. This change also enabled the clinic to increase staffing to two nurses, effectively doubling the number of appointment slots available.

- Campbelltown – Minor changes to start and finish to the Campbelltown morning Clinics, to enhance appointment availability for parents.

Prospect - In 2024, following the change to an afternoon session time, the Prospect Council PM clinic experienced an increase in both client attendance and vaccines administered. Client attendance rose by 17.1%, while the number of vaccines administered increased by 15.5%. The SMS survey was well received, with positive client feedback indicating a strong preference for the new afternoon clinic time and for scheduled appointments over walk-in.

- Burnside and Walkerville – No further changes made to dates and times.

A comprehensive review of the wording, layout, and graphics of the Public Clinic Timetable was conducted to ensure clear and concise communication of the public health services delivered by EHA. The timetable was distributed in December 2024. A total of 4,000 copies were sent in a bulk mailout to local libraries, council offices, preschools, and community programs across each Constituent Council area. This outreach included over 100 local organisations, such as businesses, schools, libraries, and council facilities. Additionally, promotional packs containing immunisation materials were delivered in bulk to the Maternity and Postnatal units at Burnside Hospital and Calvary North Adelaide Hospital.

EHA's website, SMS service, and the social media platforms of both Constituent and Contract Councils play a vital role in promoting and communicating EHA's immunisation services. Custom-designed social media tiles were developed and distributed to each Constituent Council to support this outreach. Each post included a direct link to EHA's online booking system, enhancing accessibility. These tiles were used on multiple occasions to promote public immunisation clinics, seasonal influenza clinics, and the availability of the RSV vaccine for pregnant women.

In 2024, EHA introduced a QR code linking directly to the online booking system. This code was featured on the clinic timetable and included on promotional posters displayed throughout the community. Between July 2024 and June 2025, the QR code was scanned 173 times—an increase of 89 scans compared to the previous year—demonstrating its effectiveness in promoting and communicating EHA's immunisation services.

Annual review of EHA Immunisation Standard Operating Procedures, Standing Medical Orders and required policies were undertaken to ensure immunisation programs are safe, effective, and aligned with National Immunisation Program Schedule. Newsletters, QR codes were provided to schools to inform parents of the SIP and upcoming vaccination dates.

School Immunisation Program Information Toolkit—targeted at parents, coordinators, and teachers—was thoroughly reviewed to ensure clarity, readability, and to support improved return rates of consent cards.

As a result of the Immunisation team restructure, there were no opportunities to investigate the opportunities of a school immunisation date online booking system.

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

During the year there were no available opportunities to develop a business case to diversify EHA's revenue sources.	
Strategic Objectives	KPIs
2.3 Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.	<p>Renewal rate for EHA Workplace Immunisation Program is not less than 70%</p> <p>Satisfy all requirements of the SA Health Service Agreement contract.</p>
Results	
<p>The 2025 Workplace Influenza Program was delivered across 79 workplace visits, a minor decrease of 9 visits when compared to 88 in 2024. Of the 80 visits, 77 workplaces (96%) were returning clients from the previous year. EHA acquired and visited 3 new workplaces in 2025. A total of 2,713 vaccines were administered at these visits compared to 3,561 in 2024.</p> <p>The workplace program is reviewed at the conclusion of season (August) to ascertain opportunity for improvement and to review pricing and operations. A survey was sent out to all businesses who utilized the EHA workplace program in 2024 as part of the completion of the annual program and to begin preparation for the following year. EHA received an average rating of 4.9 out of 5 stars when asked how you would rate the customer service received from the immunisation nurse. 93% of businesses that completed the survey said they are 'extremely likely' to use EHAs services again, and 6.25% said they were 'very likely'.</p> <p>In 2024, EHA trialled and implemented SMS vouchers for workplace clients who missed their vaccination on the day of the scheduled visit. Prior to each workplace session, EHA staff provided a spreadsheet requesting the mobile numbers of any staff known to be absent. Following the session, all identified absentees were sent an SMS containing a voucher and a link to EHA's online booking system, allowing them to book a vaccination appointment at any EHA clinic at a time convenient to them. This approach proved to be a successful and effective way to communicate with absentees. In 2025 it was adopted as the primary method of contact to absentees for the workplace program. As a result, in 2025 323 vouchers were provided to workplace absentees to access one of EHA's clinics.</p> <p>During the reporting period, EHA completed 176 catch up immunisation history assessments for new arrival families and people with overseas immunisation records. The assessments were completed by EHA's Registered Nurses (RNS), and immunisation records were added to AIR, as well as a number of catch-up vaccinations were administered at EHA clinics to bring clients up to date with the National Immunisation Program (NIP).</p> <p>As of 1 September 2024, EHA introduced a one-off fee of \$50.00 for clients requesting an immunisation history assessment. This change was implemented in recognition of the significant time and administrative effort required to assess incoming catch-up vaccination requests, which has steadily increased over the years. Clients are required to pay in full prior to the commencement of the assessment of their records. Since the introduction of the fee, there has been minimal pushback, with most clients willing to proceed without hesitation.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

2.4	Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.	No reduction in the level of State Government funding provided to EHA to deliver immunisation services.
Results		
CEO is a member of LGA/SA Health Immunisation Strategic Working Group where advocacy for appropriate funding continues. The working group received a commitment from SA Health that the funding for the 2025 School Immunisation Program (SIP) would increase by the State Government indexation rate.		

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Focus Area 3 - Food Safety

Strategic Objectives	KPIs
<p>3.1 Contribute to the effective control of preventable illness by monitoring and enforcing food safety standards and investigating food related complaints on behalf of Constituent Councils.</p>	<p>EHA is meeting all food safety inspection requirements for higher risk food business determined by the SA Food Business Risk Classification Framework and performance of the food business.</p> <p>All food safety complaints are investigated in accordance with EHA service standards and SA Health instructions.</p>
Results	
<p>Number of food businesses by risk classification as of 30 June 2025: Priority 1 – 650 Priority 2 – 265 Priority 3 – 209 Priority 4 – 214 NB: 'low risk' - food businesses selling shelf stable and prepackaged food only. Inspected if there has been a change in activity or a complaint has been received.</p> <p>Routine Food Inspections A total of 884 routine inspections were conducted. A decrease in routine inspections compared to the previous year. 758 higher risk (P1 and P2) food businesses were inspected.</p> <p>Food Complaints All food complaints were investigated in accordance with the EHA service standards and SA Health instructions.</p> <p>95 food complaints received and actioned, nine less compared to the previous year. Following the investigation of the complaints 27% were found to be justified.</p> <p>Alleged food poisoning, poor personal hygiene and refuse storage were the complaints received during 2024-25.</p> <p>Legal Action The following legal action has been issued under the Food Act 2001:</p> <ul style="list-style-type: none"> - 20 Warning Letters - 197 Improvement Notices - 4 Prohibition Orders - 10 Expiation Notices 	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

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>																				
Results																						
<p>Follow-up Inspections</p> <p>253 food businesses required a follow-up inspection, an increase of 10 businesses when compared to the previous year. In 2024-25 approximately 31.5% of businesses required a follow up inspection, an increase of 3.6% when compared to the previous year.</p> <p>While the increase does not align with the strategic objective, it is difficult to regulate when follow-up inspections are required to maintain compliance and protect public health.</p> <p>Non-compliances</p> <p>A total of 4,612 non-compliances were observed, a decrease of 234 compared to the previous year. An average rate of 5.2 non-compliances were observed per inspection. An increase of 0.2 non-compliance per inspection compared to the previous year.</p> <p>Food Star Rating</p> <p>As of 8 December 2023, Standard 3.2.2A requires food service, catering businesses, and certain food retailers to implement two or three new food safety management tools, depending on their risk level: mandatory food handler training, a requirement to have a ‘food safety supervisor’, and substantiation of key food handling activities.</p> <p>A business that has not met the requirement to have a ‘food safety supervisor’ is not eligible for a star rating. 135 businesses that would have normally received a star rating (scores of 0-11 points) fell within this category. This explains the decrease in the average rating given under the SA Health Food Star Rating Scheme and the impact on intended strategic objective.</p> <p>Three year comparison of the number of businesses receiving a food star rating</p> <table><tr><th>Star Rating</th><th>2022-23</th><th>2023-24</th><th>2024-25</th></tr><tr><td>No star</td><td>229</td><td>194</td><td>231</td></tr><tr><td>3 star</td><td>92</td><td>103</td><td>100</td></tr><tr><td>4 star</td><td>116</td><td>136</td><td>152</td></tr><tr><td>5 star</td><td>167</td><td>220</td><td>195</td></tr></table>			Star Rating	2022-23	2023-24	2024-25	No star	229	194	231	3 star	92	103	100	4 star	116	136	152	5 star	167	220	195
Star Rating	2022-23	2023-24	2024-25																			
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3 star	92	103	100																			
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Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

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

2024-25 - 66% food businesses received a star rating and 34% received no star rating.
 2023-24 - 70% food businesses received a star rating and 30% received no star rating.
 2022-23 - 62% food businesses received a star rating and 38% received no star rating.

EHA New Food Business Welcome Pack

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

During 2024-25, a total of 229 new food businesses notified with EHA.

Strategic Objectives	KPIs
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>

Results

Food Safety Training

During the 2024-25 financial year, EHA continued to provide training sessions on the fundamentals of food safety. A total of five training sessions were held with 36 participants attending. The decrease in the number of participants does not align with the strategic objective, but this can be attributed to the requirement for the Food Safety Supervisor to complete a course through a registered training organisation.

The session is aimed at educating food handlers on the fundamental principles of food safety with interactive activities to consolidate the participants learnings. The sessions are available free to food businesses in our constituent councils and to food businesses out of area for a small charge. Food safety training sessions are electronically promoted to all food businesses within EHA's Constituent Council area; on EHA's website; during routine food safety inspections; and, through the Food Safety Bi-annual Newsletter.

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

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Results

EHA Food Safety Bi-annual Newsletter

The biannual food safety newsletter was issued electronically to food businesses in November 2024 and April 2025. Both editions were also made available and promoted on EHA's website and sent to councils to make available on the social media platforms. Hard copies were also made available at EHA's front reception and during food safety training sessions. The newsletter is a one page, easy to read communication promoting a positive food safety culture by providing food businesses information on key legislative updates, spotlight safe food handling practices and provides key training dates and/or reminders.

Educational material developed to promote 'community food safety themes'

- Parties, buffets and picnics
- Refrigeration temperature and food safety – tips to keep food safe and fresh
- Food Safety: Use-by or Best Before- interpreting the label

All information material was made available on the EHA website and sent to EHA Constituent Councils to communicate to the community through their respective special media platforms.

Food Safety Training Videos

In accordance with EHA's Procurement Policy, quotes were obtained for the development of non-verbal video guides aimed at supporting prospective and current food business proprietors in understanding their responsibilities and regulatory requirements. However, the quoted costs for video production significantly exceeded the allocated budget. As a result, the project did not proceed.

Develop a Food Safety Q & A for food businesses within EHA's Constituent Council areas

Food businesses emailed a link to EHA's website to register interest in attending an online Food Safety Q & A session in August 2025. The aim of the session will provide an opportunity for businesses to raise questions and obtain further information in an informal interactive session.

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Focus Area 4 - Governance and Organisational Development

Strategic Objectives	KPIs
<p>4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.</p>	<p>No instances of non-compliance with the EHA Charter.</p> <p>No instances of non-compliance with the reporting requirements to external bodies required by legislation.</p> <p>Ongoing implementation of all risk controls in the EHA Corporate Risk Plan.</p>
Results	
<p>The EHA Board of Management (BOM) met six times during the year to consider EHA business.</p> <p>Chair and Deputy Chair elected at meeting held on 19 February 2025.</p> <p>Draft budget developed and considered at BOM Budget workshop on 5 March 2025.</p> <p>Draft budget endorsed by BOM 31 March 2025, adopted by Board of Management (BOM) on 25 June 2025.</p> <p>Regular Finance Reports and three Budget Reviews considered by BOM.</p> <p>Three Audit Committee meetings held.</p> <p>Audited Financial Statements signed without qualification by Auditor, considered by Audit Committee and adopted by BOM and provided to Constituent Councils on 31 August 2024.</p> <p>Reviewed Financial Estimates considered by Audit Committee and Board of Management November 2024, February 2025 and March 2025 respectively.</p> <p>Regular statistical information reports presented to BOM.</p> <p>The required 'Protection for Health' outcome goals included in the Regional Public Health Plan are detailed and reported on within EHA Annual Business Plan in Focus areas 1, 2 and 3.</p> <p>Administrative assistance provided to the Regional Public Health Plan Advisory Committee.</p> <p><i>SA Public Health Act 2011</i> Annual Report 2023/2024 endorsed at 27 August 2024 BOM meeting and provided to Public Health Council by due date.</p>	

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

Food Act 2001 Annual Report 2023/2024 endorsed at 27 August 2024 BOM meeting and sent to SA Health.

2023/2024 Annual Business plan evaluation considered at 27 August 2024 BOM meeting.

Strategic Plan “Towards 2033” endorsed by Board of Management at 26 June 2024.

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

Meet with Constituent Council nominated contacts at least four times per year.

Respond to all Constituent Council requests for information within 5 business days.

Provide an Annual Report to Constituent Councils by 30 September.

All Constituent Councils participate in EHA’s Annual Business Plan and Budget setting process.

Results

EHA Management met with Constituent Council contacts and provided an update on EHA operations on four occasions (September and December 2024 and March and June 2025).

2023/2024 Annual Report provided to Constituent Councils on 30 September 2024.

Constituent Council provided with a copy of the draft EHA Annual Business Plan and Budget for 2025/2026 on 5 March 2025.

All Constituent Council subsequently endorsed the EHA Annual Business Plan and Budget for 2025/2026.

Strategic Objectives

KPIs

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

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

Results

Annual Business Plan Review - Progress Against KPIs

1 July 2024 – 30 June 2025

There were no public health submission requiring Board endorsement.

CEO (Convenor of Forum) attended all meetings. Manager, Environmental Health & Immunisation attended meetings.

4.4 Provide a safe, healthy and rewarding working environment.

WHS is an agenda item at all EHA staff meetings.

Annual staff training and development budget is not less than 1.75% of total budget.

Staff portfolios are reviewed annually as part of a performance development framework.

Results

WHS standing item on General Staff and Team meetings.

Annual Staff training and Development currently 1.75% of budget.

Staff portfolios and task regularly reviewed during reporting period.

7.7 FOOD ACT ANNUAL REPORT 2024/2025

Author: Nadia Conci

Ref: AF11/205

Summary

Section 93 of the *Food Act 2001* (the Act) requires the head of an enforcement agency to report each year to SA Health. The completed annual Food Act Questionnaire 2024/2025 has been prepared on Eastern Health Authority's (EHA) performance under the Act and was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch. A copy of the annual Food Act Questionnaire 2024/2025 is provided to the Board for their information.

Report

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

On 16 May 2025, SA Health requested that enforcement agencies provide the completed annual Food Act Questionnaire 2024/2025 in accordance with section 93 of the Act.

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

The completed annual Food Act Questionnaire 2024/2025 is provided as Attachment 1 of this report and is a statistical review of the work undertaken during 2024/2025. The completed questionnaire was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch on 14 July 2025.

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

A total of 884 routine inspections were conducted a 4.4% decrease in routine inspections compared to the previous year, with 86% (758) of higher risk (P1 and P2) food businesses inspected. This decrease was attributed to staff availability throughout the year; however, a concerted effort was made to maintain the number of inspections conducted.

Environmental Health Officers have actively continued to regulate the food safety standards. Standard 3.2.2A requires food service, catering businesses, and certain food retailers to implement two or three new food safety management tools, depending on their risk level: mandatory food handler training, a requirement to have a 'food safety supervisor', and substantiation of key food handling activities.

A business that has not met the requirement to have a 'food safety supervisor' is not eligible for a star rating. 135 businesses that would have normally received a star rating (scores of 0-11 points) fell within this category. This has contributed to the decrease in the

average rating given under the SA Health Food Star Rating Scheme that as reported to the BoM was steadily increasing.

Proportionate legal action was taken where warranted resulting in an increase in the number of warnings, Improvement Notices, Expiations and Prohibitions issued. This demonstrates EHO's efforts to ensure appropriate standards of food safety are maintained where serious non-compliance was observed. The increase in Improvement Notices issued is a result of failure to comply with the Food Safety Supervisor requirements under Standard 3.2.2A.

EHA acknowledges the value of dedicating time to education and guidance, demonstrated through its provision of free food safety training covering essential principles, along with biannual newsletters distributed to food businesses within our Constituent Council area.

Over the year, five training sessions were conducted, with a total of 36 participants, reflecting a decline from the previous year. This reduction is likely due to the requirement for Food Safety Supervisors to undertake accredited training through a registered training organisation. Additionally, EHA delivered tailored in-house training to a volunteer group within one of our constituent councils. This session was specifically designed to convey key food safety messages relevant to their unique food handling practices.

RECOMMENDATION

That:

The report titled Food Act Annual Report 2024/2025 be received.

FOOD ACT 2001 - ANNUAL REPORT QUESTIONNAIRE

Purpose: To collect information on activities undertaken by Local Government under the *Food Act 2001* for the previous financial year period, as required under the Section 93 of the *Food Act 2001* (the Act). Note: When completing the questionnaire please do not delete or remove any formulas.

Council Name: Eastern Health Authority(EHA)

1. Authorised Officers

An authorised officer (AO) is defined as a person appointed under Part 9, Division 3 of the Act. Under Division 3 councils are required to maintain a list of AOs appointed under the Act. The purpose of this section is to update the current list of authorised officers working in South Australia. Complete the table to provide the details of all AOs appointed under the Act for your council **at 30th June 2025**.

Explanatory notes:

- Where part time staff are employed by more than one council, please indicate the name of all other councils the officer works for.

- If at 30th of June 2025 council did not have an AO under the Food Act please write NIL in the first row of the table.

-** FTE = Full Time Equivalent and is calculated as part time working hrs per week/full time working hours per week. e.g. AO works 15 hours/week when fulltime hours for the week are 37.5. Therefore $15/37.5 = 0.4$ FTE.

Name of Authorised Officer	Position title	Contact details			Full time or part time appointment	If part time record the **FTE	Does the AO work for more than one council?	If applicable name other councils worked for
		Phone	Mobile	Email				
Luke Smith	EHO	0413 238 894	0413 238 894	lsmith@eha.sa.gov.au	Full Time		No	
Ryan Roberts	EHO	8132 3630	0413 238 906	rroberts@eha.sa.gov.au	Full Time		No	
Micahel Saunders	EHO	8132 3660	0413 239 015	msaunders@eha.sa.gov.au	Full Time		No	
Antonia Covino	EHO	8132 3624	0413 238 978	acovino@eha.sa.gov.au	Full Time		No	
Shane Pech	EHO	8132 3645	0481 033 817	spech@eha.sa.gov.au	Full Time		No	
Ebony Adams	EHO	8132 3627	0413 238 830	eadams@eha.sa.gov.au	Part Time	0.6	No	
Meaghan Gibbs	SEHO	8132 3617	0412 891 993	mgibbs@eha.sa.gov.au	Full Time		No	
Nadia Conci	Manager EH	8132 3626	0413 238 927	nconci@eha.sa.gov.au	Full Time		No	
Michael Livori	CEO	8132 3611	0400 102 077	mlivori@eha.sa.gov.au	Full Time		No	
TOTAL full time employees					8	No. AOs that work for >1 council	0	
TOTAL part time employees					1			

2. Audited Food Premises

2A. Number of food audits

The Food Act requires businesses that process food for service to “Vulnerable Populations” to implement a documented Food Safety Program which is audited to verify compliance with Standard 3.2.1. Explanatory notes:

- complete the following table for audits conducted in your council area only.
- if you conduct audits outside your council area, these details will be captured by the respective council.
- if audited businesses were also inspected by your council during the financial year, please indicate in the table.
- do not include audit statistics for public hospitals or not-for-profit delivered meal organisations as they are audited by SA Health and reported separately.

Business Type - Vulnerable Population	No. of Businesses	Routine audits (Standard 3.2.1, 3.2.2 & 3.2.3)		Inspections (Standard 3.2.2 & 3.2.3)	
		No. of audits conducted by your council (in your jurisdiction)	No. of audits conducted by other councils (in your jurisdiction)	No. of routine inspections conducted at audited businesses	No. of follow-up inspections conducted at audited businesses
Child Care Centres	44	29	14	3	0
Aged Care Facilities	27	14	11	2	0
Private Hospitals	4	4	1	4	0
Others - e.g. central production kitchen for vulnerable pops	1	1	0	0	0
TOTAL	76	48	26	9	0

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

2B. Food audit fees

Councils are able to charge for audits conducted by AOs.

Does your council conduct Food Audits?

Yes

If NO proceed to section 2C.

Does your council charge fees for conducting Food Audits?

Yes

If NO proceed to section 2C.

State the food audit fees currently charged by your council including specifying the unit per fee i.e. whether the fee is "per audit" OR "per hour".

Audit fee \$\$/unit*	Audit Activity Type				
	Desktop (offsite) audit	Routine (onsite) audit	Follow up audit	Travel costs	Other
	\$100.00 (incl GST)/per hour	\$200.00 (incl GST)/per hour	Onsite - \$200.00 (incl GST)/per hour Desktop - \$100.00 (incl GST)/per hour	\$100.00 (incl GST)/per hour	Audit Preparation/Adm inistration - \$100.00 (incl GST)/per hour Desktop Audit conducted onsite - \$200.00
Is there is a cap on the maximum cost of an audit? If yes, please specify.			No		

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

2C. Food audit enforcement activities

Please complete the following table indicating the enforcement activities undertaken by your councils on businesses captured by Std 3.2.1 during financial year 2024-2025.

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

3. Inspected Food Premises

3A. Number of inspections of food businesses

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

Businesses Inspections per Risk Classification				
Risk Classification	Number of businesses	Routine inspections	Follow up inspections	No. of inspections resulting from complaints
P1 (exc. "Vulnerable Pop" businesses)	668	541	329	69
P2	310	209	61	22
P3	246	125	6	2
P4	273	0	0	2
Total	1497	875	396	95

3B. Food inspection fees

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

Does your council charge fees for conducting food premises inspections?

Yes

If NO proceed to section 3C.

State the fees currently charged by your council for inspections.

Inspection charge (\$)/unit*	Inspection Type				
	Routine Inspection	Follow up inspection	Complaint inspection	Home activity inspection	Other
	Small (< 20FTE) - P1 and P2 - \$144.00 P3 - 101.00 P4 - no charge In any other case (>20FTE) - P1 and P2 - \$361.00 P3 - \$253.00 P4 - no charge Mobile Food Vans Garaged in EHA - \$101.00	a)When more than one re-inspection is required in relation to a non-conformance which has not been adequately rectified within the timeframes. b) Re-inspections to determine compliance with Improvement Notices and Prohibition Orders. Re-inspection charge amount same as the routine inspection.	Nil.	Same as routine inspection fees.	Small Business Inspection Fee (P1&2) - 1 to 10 stalls \$144.00 and Large Business Inspection Fee (P1&2) - > 10 Stalls \$361.00. Note that these fees are charged to the event organiser.

3C. Enforcement activities

Please complete the following table indicating the enforcement activities undertaken by your councils during financial year 2024-2025. Notes for completing this section:

- "No. of businesses" includes all businesses that are/were open within the financial year (inc. ones that changed ownership or closed by the end of the year). **This column MUST be completed, even if no enforcement action has been taken.**
- "No. of businesses inspected" must be recorded as the number of businesses that were inspected in the financial year NOT the number of inspections. e.g. a takeaway may be inspected twice a year, but as this is only one business, it would be recorded as 1 in this column.
- "No. of businesses requiring enforcement action" means the number of businesses that had any one or more of the following: improvement notices, prohibition orders, expiations or prosecutions. Only count the business once, even if multiple enforcement actions are undertaken.
- Only enter numerals as values. For Example, do not put in N/A or notes as the formula will not work.

Retail business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosecutions	Percent compliance per inspected businesses
TOTAL Retailer		394	80	10	11	0	0	0	88%
Alcoholic beverages packaged	P4	8	0	0	0	0	0	0	100%
Bakery products (low risk)	P3	1	1	0	0	0	0	0	75%
Bakery products Perishable fillings	P2	6	4	1	1	0	0	0	75%
Continental Type Delicatessen food	P2	6	4	1	1	0	0	0	86%
High risk food - perishable	P2	67	43	6	7	0	0	0	#DIV/0!
Low risk packaged food	P4	250	0	0	0	0	0	0	100%
Low risk food unpackaged	P3	5	1	0	0	0	0	0	100%
Medium risk food - perishable	P3	42	21	0	0	0	0	0	#DIV/0!
Raw meat & poultry	P2	0	0	0	0	0	0	0	-100%
Seafood (exc processing of bivalve molluscs)	P2	3	1	2	2	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	100%
Other P3 - indicate in comments	P3	6	5	0	0	0	0	0	#DIV/0!
Other P4 - indicate in comments	P4	0	0	0	0	0	0	0	#REF!
Comments: P2 - Non perishable bakery food									

Table 3C.2

Food service business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosecutions	Percent compliance per inspected businesses
TOTAL Food Service		889	686	150	182	4	10	0	78%
Catering offsite activity	P1	9	4	0	0	0	0	0	100%
Catering onsite activity	P1	20	16	0	0	0	0	0	100%
Medium risk foods perishable	P3	38	17	0	0	0	0	0	100%
Restaurants and takeaway RTE Food-Prepared in advance >4 hrs	P1	604	499	127	156	3	8	0	75%
Restaurants and takeaway food RTE food - express order <4hrs	P2	152	103	17	20	1	0	0	83%
Restaurants and takeaway food - RTE no raw preparation	P2	63	45	6	6	0	2	0	87%
Other P1 - indicate in comments	P1	0	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	3	2	0	0	0	0	0	100%
Comments: Snack bar/Kiosk - low risk food unpackaged									

Table 3C.3

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosecutions	Percent compliance per inspected businesses
TOTAL Processor/Manufacturer		184	101	4	4	0	0	0	96%
Bakery products Perishable fillings processing	P1	21	11	1	1	0	0	0	91%
Baby Food processing	P2	0	0	0	0	0	0	0	#DIV/0!
Beverage processing	P3	9	5	0	0	0	0	0	100%
Beverage processing (small producer)	P3	0	0	0	0	0	0	0	#DIV/0!
Canned food processing	P2	0	0	0	0	0	0	0	#DIV/0!
Canned food processing very small producer & high acid food	P3	5	4	0	0	0	0	0	100%
Chocolate processing	P2	0	0	0	0	0	0	0	#DIV/0!
Chocolate processing (small producer)	P3	2	0	0	0	0	0	0	#DIV/0!
Cereal processing & medium/low risk bakery	P3	92	45	0	0	0	0	0	100%
Confectionary processing	P3	19	11	0	0	0	0	0	100%
Cook-Chill food Short shelf-life processing	P1	2	1	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing	P1	1	1	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing + aseptic packaging	P2	0	0	0	0	0	0	0	#DIV/0!
Cook-frozen food processing	P2	1	0	0	0	0	0	0	#DIV/0!
Dairy processing (exc. soft cheese)	P2	3	3	0	0	0	0	0	100%
Dairy processing - Soft cheese processing	P1	0	0	0	0	0	0	0	#DIV/0!
Egg Processing	P2	0	0	0	0	0	0	0	#DIV/0!
Fruit and Vegetables processing	P1	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen	P2	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen, Blanch, wash & pack, dehydrating, condiments , small producer	P3	1	1	0	0	0	0	0	100%
Fruit and vegetable juice unpasteurised processing	P1	0	0	0	0	0	0	0	#DIV/0!
Fruit juice pasteurisation processing, shelf stable processing	P2	1	0	0	0	0	0	0	#DIV/0!
Fruit juice pasteurisation processing, shelf stable processing small producer	P3	0	0	0	0	0	0	0	#DIV/0!
Infant formula product processing	P1	0	0	0	0	0	0	0	#DIV/0!
Meat processing, abattoir/boning room	P2	0	0	0	0	0	0	0	#DIV/0!
Meat processing, fermented meat processing, small goods processing	P1	1	0	0	0	0	0	0	#DIV/0!

Table 3C.3 (cont'd)

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosecutions	Percent compliance per inspected businesses
TOTAL Processor/Manufacturer		184	101	4	4	0	0	0	96%
Oils and fats processing	P3	1	1	0	0	0	0	0	100%
Peanut butter processing, nut processing	P2	0	0	0	0	0	0	0	#DIV/0!
Peanut butter processing, Nut processing , small producer	P3	0	0	0	0	0	0	0	#DIV/0!
Poultry processing	P1	0	0	0	0	0	0	0	#DIV/0!
Prepared not ready to eat food processing	P2	2	1	0	0	0	0	0	100%
Prepared ready to eat food processing	P1	8	8	2	2	0	0	0	75%
Salt & other low risk ingredients/additives processor	P3	0	0	0	0	0	0	0	#DIV/0!
Seafood processing	P2	3	2	1	1	0	0	0	50%
Seafood processing RTE and shelf stable	P2	0	0	0	0	0	0	0	#DIV/0!
Seafood processing - mollusc processing	P1	0	0	0	0	0	0	0	#DIV/0!
Snack chips processing	P3	1	1	0	0	0	0	0	100%
Spices and dried herbs processing	P2	0	0	0	0	0	0	0	#DIV/0!
Spices and dried herbs processing small producer	P3	8	4	0	0	0	0	0	100%
Sprout processing	P1	0	0	0	0	0	0	0	#DIV/0!
Sushi processing	P1	1	0	0	0	0	0	0	#DIV/0!
Vegetables in oil processing	P1	1	1	0	0	0	0	0	100%
Other P1 - indicate in comments	P1	0	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	1	1	0	0	0	0	0	100%
Comments: P3 - Coffee Roasting									

Table 3C.4

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improvement notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosecutions	Percent compliance per inspected businesses
TOTAL Transporter		30	8	0	0	0	0	0	100%
Bulk flour storage distributor	P3	0	0	0	0	0	0	0	#DIV/0!
Bulk milk collection distributor	P2	0	0	0	0	0	0	0	#DIV/0!
Dairy produce distributor	P3	1	0	0	0	0	0	0	#DIV/0!
Dry goods and beverages distributor	P4	15	0	0	0	0	0	0	#DIV/0!
Frozen food distributor	P3	1	1	0	0	0	0	0	100%
Fruit and vegetables distributor	P3	3	3	0	0	0	0	0	100%
Perishable ready to eat, packaged, medium risk food distributor	P3	7	1	0	0	0	0	0	100%
Perishable, ready to eat, packaged, high risk food distributor	P2	3	3	0	0	0	0	0	100%
Processed meat distributor	P2	0	0	0	0	0	0	0	#DIV/0!
Seafood distributor	P2	0	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	0	0	0	0	0	0	0	#DIV/0!
Other P4 - indicate in comments	P4	0	0	0	0	0	0	0	#DIV/0!
Comments									

4. Food complaints

4A Food complaint data

Please complete the following table indicating the type of complaints received by your councils during the 2024-2025 financial year.

Nature of complaint	Total No. of Complaints	Total justified complaints
Alleged food poisoning	18	3
Allergens	3	3
Chemical contamination	1	0
Foreign matter	11	2
Garbage/recyclable storage	14	7
Labelling	0	0
Pests and animals	5	1
Poor personal hygiene or poor food handling practices	15	0
Unclean premises	12	4
Unsafe/unsuitable food due to microbial contamination	13	4
Other (please state)	3	2
TOTALS	95	26
% Complaints Justified		27.36842105

Nature of "other" complaints: Dogs on food premises or within dinning area.

5. Temporary events

Some councils undertake inspections of mobile food vendors (MFVs) whilst they are trading at events. Inspections at events can include routine, or shortened routine, inspections/assessments. If your council conducts and records inspections of MFVs when trading at events please enter the details below. Note: do not include routine inspections of MFVs at their garaging (home) council location - this information should be recorded in Section 3.

Inspections at temporary events		
Risk Classification	Inspections at temp events	Follow up inspections at temp events
P1	64	3
P2	17	0
P3	17	0
P4	1	0
Total	99	3

6. Proactive projects, surveys and sampling programs

If your council has conducted any projects, surveys, sampling or education campaigns please provide a brief summary of the activity below including what was done, how and why it was done, and any results or outcomes. These comments will not be included in the report to the Minister.

Environmental Health education, training and promotion plays an important role in protecting the health of the local communities from the potential health effects of environmental hazards. EHA does this by informing the local community and businesses through various forms of communication by:
raising awareness of environmental hazards in the community providing training, education, technical guidance and advice outlining legislative responsibilities and updates.

Food Safety Training

EHA continues to provide free 'Food Safety Training' sessions to food within EHA's Constituent Councils or at a charge for any businesses out of our area. During the year four sessions were presented by EHA's officers with **25** participants attending from various food businesses. The session is aimed at educating food handlers on the fundamental principles of food safety with interactive activities to consolidate the participants learnings. EHA also offers onsite training for business within the area. Onsite training was provided 11 attendees at a food business. The training was tailored to the food businesses onsite processing practices.

Fact Sheets and Newsletters

A biannual food safety Newsletter is sent to all food businesses within EHA's five Constituent Councils. During the year newsletters were released in December and June. Key themes included temporary event information; Food Safety Supervisor, appropriate use of gloves; storage of raw PHF with ready to eat foods; refrigeration tips; Use By and Best Before; the promotion the EHA's food safety training and positive feedback from food businesses regarding EHO professionalism, knowledge and interaction. Food Safety Information Sheets aimed to educate not only food businesses but the local community with was also published on the EHA's website. The themes included refrigeration tips aimed at promoting public awareness of food safety within their home and understanding Use-by and Best Before.

7.8 2024/ 2025 FINANCIAL YEAR ANNUAL ENVIRONMENTAL HEALTH REPORT

Author: Nadia Conci

Ref: AF16/80

Summary

A report has been prepared on Eastern Health Authority's (EHA) performance under the *South Australian Public Health Act 2011* (the Act) for 2024/2025 and is provided for the Board's endorsement.

Report

The purpose of the 2024/2025 Financial Year Annual Environmental Health report is to assist in the review of the *South Australian Public Health Act 2011* (the Act), and assist the Minister for Health and Ageing and the Chief Public Health Officer and their delegates to perform their functions under the following sections of the Act:

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

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

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

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

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

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

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

On 31 July 2025 correspondence was received from SA Health requesting that enforcement agencies provide an annual report in accordance the with the abovementioned sections of the *SA Public Health Act 2011*.

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

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

RECOMMENDATION

That:

1. The Report titled 2024/2025 Financial Year Annual Environmental Health Report is received and endorsed.

OFFICIAL

Eastern Health Authority
101 Payneham Road, St Peters SA 5069

**2024 / 2025 ANNUAL
ENVIRONMENTAL HEALTH REPORT**
Reporting period: 1 July 2024 to 30 June 2025
THE SOUTH AUSTRALIAN PUBLIC HEALTH ACT 2011

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

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

- (a) to further the objects of this Act by taking action to preserve, protect or promote public health within the State;*
- (b) to promote proper standards of public and environmental health within the State by ensuring that adequate measures are taken to give effect to the provisions of this Act and to ensure compliance with the Act.*

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

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

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

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

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

It is requested that all councils submit their completed report by 31 October 2025 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au

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

OFFICIAL

1 ENVIRONMENTAL HEALTH WORKFORCE**1.1 Authorised officers**

Please provide a list of all persons currently authorised by the authority pursuant to s44 of the Act on 30 June 2025 in the following format. This is requested to confirm that the Chief Public Health Officer's notification register is up to date.

Authorised officer's full name	Employment type (PFT, PPT, CE or CNE)	Date authorised	Approved qualification number*	Environmental health experience (years/months)	Average EH hours worked per week	FTE
Luke Smith	PFT	21/03/2016	9	9yrs 3mths	38	1.0
Ryan Roberts	PFT	15/11/2021	17	7yrs 8mths	38	1.0
Meaghan Gibbs	PFT	29/04/2024	9	4yrs 2mths	38	1.0
Michael Saunders	PFT	08/04/2024	17	13yrs 9mths	38	1.0
Antonia Covino	PFT	05/09/2023	9	1yrs 9mths	38	1.0
Shane Pech	PFT	12/05/2025	9	0yrs 2mths	38	1.0
Ebony Adams	PPT	23/02/2018	9	11yrs 3mths	18	0.6
Nadia Conci	PFT	06/09/2013	8	24yrs 5mths	38	1.0
Michael Livori	PFT	06/09/2013	8	43yrs	38	1.0

Notes:

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

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

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

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

☒ **No – proceed to section 1.3**

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

1.3 Were any environmental health positions vacant on 30 June 2025?

☐ **No – proceed to section 1.4**

☒ **Yes – complete the table below**

Please provide information on all authorised officer positions vacant on 30 June 2025 in the following format.

Position title	Employment type (PFT, PPT, CE or CNE)	Average EH hours per week	Term of contract (if applicable)	Duration position has been vacant
Environmental Health Officer	PFT	38	-	4 months

1.4 Any additional comments relating to environmental health workforce

OFFICIAL

2 SA PUBLIC HEALTH ACT & REGULATIONS - ENFORCEMENT

2.1 Were any section 92 notices issued under the Act during the reporting period?
X No – proceed to section 2.2

☐ Yes – proceed to section 2.1.1

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

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

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

☐ No – proceed to section 2.1.4

X Yes – complete the table below

Details of action taken	Costs recoverable \$
Action on Default of Section 92 Notice was issued on 4 April 2023. Clean up of property undertaken by contracted cleaners and EH staff between 3 to 6 September 2024.	\$11,234.27 excl. GST

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

X No – proceed to section 2.1.5

☐ Yes – complete the tables below

Expiation notices issued

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

Prosecutions commenced

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

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

x No – proceed to section 2.1.6

☐ Yes – complete the table below

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

2.1.6 Any additional comments relating to section 92 notices issued
 —

OFFICIAL

2.2 Were any expiation notices issued or prosecutions commenced for material or serious risks to public health during the reporting period?
x No – proceed to section 2.2.4

☐ **Yes – complete tables 2.2.1 - 2.2.3 below**

Please provide details on all expiation notices issued and prosecutions commenced by the authority on persons causing material or serious risks to public health between 1 July 2024 and 30 June 2025 in the following format.

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

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

2.2.2 s57 – Material risk to public health – prosecutions

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

2.2.3 s58 – Serious risk to public health – prosecutions

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

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

—

OFFICIAL

2.3 Were any other expiation notices issued or prosecutions not previously covered commenced for breaches of the Act during the reporting period?
x No – proceed to section 2.4

☐ **Yes – complete the table below**

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

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

2.4 South Australian Public Health (General) Regulations 2013

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

27 Premises/Sites

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

Type of public pool	No. of known public pools and spas in council area (Please count each pool separately at premises with more than one pool)	No. of pools inspected <u>at least once</u> for compliance	Please provide details of any regularly encountered non-compliance issues
Swimming pool	36	31	5 pools closed for the financial year. Chemical levels measuring outside of the required parameters. Records not maintained at least once on the day the pools/spas are open to the public. All open pools inspected twice during the year.
Spa pool	5	5	Chemical levels measuring outside of the required parameters. Records not maintained at least once on the day the pools/spas are open to the public. All spas inspected twice during the year.
Hydrotherapy pool/wading pool	1	1	Chemical levels measuring outside of the required parameters. Records not maintained at least once on the day the pools/spas are open to the public. The wading pool was inspected twice during the year.
Waterslide	0	0	
Other (please indicate type)	n/a	n/a	
Totals	42	37	

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

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

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

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

—

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

- Burnside Village interactive water features. Confirmed with facility that the play area is chlorinated water body.

2.4.5 Does Council inspect the unregulated interactive fountains/water play areas?**x No – proceed to section 2.5**☐ **Yes – provide details of inspection regime**

OFFICIAL**2.5 South Australian Public Health (Wastewater) Regulations 2013****2.5.1 Were any applications for wastewater works approvals received during the current or previous reporting periods?**☐ **No – proceed to section 2.6**☒ **Yes – complete the table below**

No. of pending applications carried over from previous reporting periods (A)	Number of new applications received during the reporting period (B)	No. of applications approved	No. of applications refused	No. of applications pending a decision	Total No. of applications received (A + B)
0	1	1	0	0	1

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

New septic tank/ primary treatment system	New aerated wastewater/ Secondary treatment system	Alteration of existing septic tank/ primary treatment system	Alteration to aerated wastewater /secondary treatment system	Addition/ alteration to underfloor plumbing	Installation of system connecting to CWMS	New composting toilet system	New greywater treatment system
0	1	0	0	0	0	0	0

*CWMS: Community wastewater management systems

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

Preliminary site inspection	Underfloor plumbing and sanitary draining installation inspection	Tank/ treatment unit installation inspection	Land application system installation inspection	Connection to CWMS inspection	Inspection of system after completion/ commissioning	Total wastewater works inspections
0	0	1	0	0	0	1

OFFICIAL

2.6 South Australian Public Health (Legionella) Regulations 2013

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

20 individual towers

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

Type of registered system	No. of systems on council's register	No. of systems inspected at least once for compliance by an authorised council officer Reg. 15(1)	No. of systems inspected at least once for compliance by an independent competent person Reg. 15(2)	No. of follow-up inspections by an authorised officer due to non-compliance issues	No. of additional inspections due to complaints and disease investigations	Total no. of inspections conducted
Cooling water systems*	18	18	0	0	6	24
Warm water systems	8	8	0	0	0	8
Total	26	26	0	0	6	32

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

2.6.2 Please provide details of any regularly encountered HRMWS compliance issues.**Cooling Towers:**

Missing service, microbiological or cleaning reports.

Work not being conducted in accordance with the maintenance schedule.

Missing mechanic reports on towers that required mechanical work during the reporting period.

Scheduled biocides not matching up to the biocides in use on the tower at the time of the audit.

Drift eliminator drift loss certificate missing from the onsite folder.

Five years' worth of compliance reports missing on site.

Warm Water Systems:

Monthly physical inspections of the plant rooms to examine cleanliness and mechanical condition not being recorded/not conducted

Decontaminations occurring but the facility is not keeping the logbook up to date (e.g. the decontamination has occurred, however, written records were not being maintained in the logbook.)

OFFICIAL

2.6.3 Were any expiation notices issued or prosecutions commenced under the Legionella Regulations during the reporting period?**X No – proceed to section 2.6.4**☐ **Yes – complete the table below**

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

Reg. No.	Type	No. of expiations issued	No. of prosecutions commenced	Comments
5(2)	Unregistered system			
6(4)	Notification of change to registration particulars			
6(5)	Notification of permanent decommissioning or removal			
7	Automatic biocide dosing device			
8(1)	Drift eliminators			
9	Commissioning			
10(1)	System plans			
10(3)	Operation and maintenance manuals			
11	Operation and maintenance by a competent person	N/A		
12	Maintenance of cooling water system			
13	Maintenance of warm water systems			
14(1)	Log books			
14(2)	Retain log books			
17(1)	Failure to shut down or decontaminate system			
17(2)	Reporting of notifiable results within 24 hours			
18(4)	Contravention of a condition of a determination or approval			
19	False or misleading statement	N/A		

OFFICIAL

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

☒ **No – proceed to section 2.6.5**

☐ **Yes – complete the table below**

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

2.6.5 Any additional comments relating to the Legionella Regulations

—

OFFICIAL

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

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

☐ No – proceed to section 4.1

☒ Yes – complete the table below

Total number of cases investigated	Total number of Preliminary Notices issued under Section 92(2)(b)	Total number of General Duty Notices issued under Section 92(1)(a)	Total number of Risk to Health Notices issued under Section 92(1)(b)
8	0	0	0

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

☒ Yes – proceed to section 3.3

☐ No – describe what other processes or tools are used

3.3 Are you involved in an interagency squalor group?

☐ No – proceed to section 3.4

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

State Hoarding and Squalor inter-agency network meetings run in conjunction with LGA. EHA attended all four meetings and conveyed one meeting.

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

—

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

☒ No – proceed to section 3.6

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

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

☒ Yes

☐ No – provide an overview of your experiences

OFFICIAL

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

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OFFICIAL

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

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

☐ **No – proceed to section 5.0**

☒ **Yes – complete the table below**

Number of clan lab notifications carried over from previous reporting periods (not finalised*)	Number of new clan lab notifications received during the reporting period.	Number of clan lab notifications finalised* during the reporting period.	Number of unresolved clan lab notifications remaining on 30 June 2025
1	0	1	0

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

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

	A preliminary assessment by a suitably qualified expert found that remediation was not required	The property was assessed and remediated and validation by a suitably qualified expert found the remediation to be successful and the premises fit for their intended purpose	The premises was demolished	Other reason – please provide details
Number of clan lab notifications finalised	0	1	0	0

OFFICIAL

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

☐ Yes - total number of inspections undertaken ____

x No – proceed to section 4.3

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

X Yes

☐ No – provide an overview of your experiences

—

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

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OFFICIAL

5 Skin Penetration Guidelines

The Guidelines on the Safe and Hygienic Practice of Skin Penetration are currently under review as part of the review of the South Australian Public Health (General) Regulations 2013. Regulation of non-medical skin penetration activities is under consideration as part of this review.

This may include the following:

- tattooing
- body piercing
- body modification
- beauty therapies involving skin penetration

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

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

Type of premises	No. of known skin penetration premises in council area	No. of premises inspected <u>at least once</u> during the reporting period	Please provide details of any regularly encountered non-compliance issues
Tattoo parlour	14	14	No follow up inspections required.
Body piercing	0	0	
Body modification	0	0	
Beauty salon	120	0	
Other (please provide details)	169	0	Hairdressers and Acupuncturist (148+21)
Totals	303	14	

OFFICIAL

6 Mosquito Surveillance and Control

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

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

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

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

- ☐ Yes— provide an overview of your program and staff involved
☒ No

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

- ☐ Yes
☒ No

6.1.3 Does your council have a current mosquito management plan?

- ☐ Yes
☒ No

OFFICIAL

7 Environmental Health Complaints/Customer Requests


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

Complaint / customer request category	Number received
Accommodation Standards	0
Air Pollution / Odours / Air quality / Dust	2
Asbestos	0
Body Piercing / Tattooing / Other Skin Penetration	5
Combustion Heaters / Wood Heater Smoke	0
Community Amenity	0
Contaminated Land	0
Development Pollution	0
Discharge of Wastes / Waste Control / Refuse Storage and/or Disposal	0
Excessive Vegetation / Long Grass / Undergrowth / Fire Hazard	0
General Health Complaint or Enquiry / Other	17
Hazardous Substances	0
Hoarding and Squalor	8
Infectious Disease / Notifiable Condition (including COVID-19)	23
Hairdressing / Beauty Salons	0
Keeping of Animals	0
Legionella Investigation	6
Litter Control/Unsightly	14
Mosquitoes	8
Mould	0
Noise	0
Public Swimming Pools and Spa Pools	0
Rats or Mice	69
Sanitary Facilities	0
Septic Tanks / Aerobic Servicing / Failing Onsite System	0
Sharps Disposal	7
Stormwater	8
Supported Residential Facilities	0
Vermin (including pigeons and insects) other than rats, mice, wasps and mosquitoes	4
Wasps/Bees	0
Water Quality (other than public swimming pools and spa pools)	0
Total	171


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

OFFICIAL

Person to contact regarding the contents of this report:

Nadia Conci	18/08/2025	
Name	Date	Signature

Endorsed by Chief Executive Officer/delegated person:

Michael Livori	18/08/2025	
Name	Date	Signature

Please submit your completed report by 31 October 2025 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au