



Audit Committee Meeting

5 November 2025



local councils working together to protect the health of the community



**EASTERN HEALTH AUTHORITY
AUDIT COMMITTEE MEETING**

Wednesday 5 November 2025

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

**MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER**

AGENDA

EASTERN HEALTH AUTHORITY AUDIT COMMITTEE MEETING

Wednesday 5 November 2025

Commencing at 5:00 pm

1 Opening

2 Acknowledgement of Traditional Owners

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

3 Opening Statement

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

4 Apologies

5 Presiding Member's Remarks

6 Minutes

7 Reports

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8 Correspondence

9 Closure of Meeting

EASTERN HEALTH AUTHORITY AUDIT COMMITTEE

Minutes of the Audit Committee meeting held at the EHA's offices at 101 Payneham Road, St Peters on 13 August 2025 commencing at 5:00 pm.

MEMBERS PRESENT:

Madeleine Harding	Presiding Member (Independent)
Natalie Caon	Independent Member
Peter Cornish	

In attendance:

M Livori	Chief Executive Officer
A Fahey	Manager, Administration & Compliance
W Sandow	Audit Manager, Dean Newbery

1 OPENING

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

2 ACKNOWLEDGEMENTS OF TRADITIONAL OWNERS:

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

3 OPENING STATEMENT:

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

4 APOLOGIES

5 CONFIRMATION OF MINUTES

N Caon moved:

That:

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

Seconded by P Cornish

CARRIED UNANIMOUSLY

1: 082025

6 MATTERS ARISING FROM THE MINUTES

7 ADMINISTRATION REPORTS

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

P Cornish moved:

That:

1. The Draft General Purpose Financial Reports for the Year ending 30 June 2025 Report is noted.
2. The Committee is satisfied that the 2024/2025 Draft General Purpose Financial Reports present fairly the state of affairs of the organisation.
3. The 2024/2025 final audited General Purpose Financial Reports are presented to the Board of Management, incorporating minor amendments for the disclosure of the leasing.
4. The Presiding Member of the Audit Committee is authorised to sign a statement to certify the independence of the external auditors.

Seconded by N Caon

CARRIED UNANIMOUSLY 2: 082025

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

N Caon moved:

That:

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

Seconded by P Cornish

CARRIED UNANIMOUSLY 3: 082025

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

N Caon moved:

RECOMMENDATION

That:

The report titled EHA Audit Committee Annual Report Evaluation 2024/2025 is endorsed and forwarded to the Board of Management for consideration.

Seconded by P Cornish

CARRIED UNANIMOUSLY 4: 082025

7.4 LONG-TERM FINANCIAL PLAN REVISED FINANCIAL ESTIMATES

M Harding moved:

RECOMMENDATION

That:

1. Long-Term Financial Plan revised financial estimates report is received.
2. The Long-Term Financial Plan revised financial estimates for 2026-2025 are presented to the Board of Management for consideration.

Seconded by N Caon

CARRIED UNANIMOUSLY 5: 082025

7.5 FRAUD & CORRUPTION POLICY

P Cornish moved:

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 1 to the Fraud and Corruption Prevention Policy report dated 13 August 2025 is referred to the Board of Management for adoption.

Seconded by N Caon

CARRIED UNANIMOUSLY 6: 082025

7.6 EASTERN HEALTH AUTHORITY 2024/2025 WORKPLAN

7.7 EASTERN HEALTH AUTHORITY ADOPTED POLICIES

8 CORRESPONDENCE

9 OTHER BUSINESS

10 CLOSURE OF MEETING

Presiding member, Madeleine Harding, declared the meeting closed at 6:15pm.

7.1 FINANCE REPORT AND FIRST QUARTER BUDGET REVIEW FOR 2025/2026

Author: Michael Livori

Ref: AF25/100

Summary

To ensure that Eastern Health Authority (EHA) operates in accordance with its adopted budget, ongoing monitoring of financial performance is conducted, and statutory budget reviews are considered regularly.

Regulation 9 of the Local Government (Financial Management) Regulations 2011 requires a Regional Subsidiary to reconsider its budget a minimum of three times per year.

The First Quarter (Q1) Budget Review relates to the period between 1 July 2025 and 30 September 2025. There are no variations requested to the budget at this point in the year.

Report

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

Eastern Health Authority - Financial Statement (Level 1)				
1 July 2025 - 30 September 2025				
	Actual	Budgeted	\$ Variation	% Variation
Total Operating Expenditure	\$609,158	\$706,850	(\$97,692)	-14%
Total Operating Income	\$1,200,536	\$1,225,375	(\$24,839)	-2%
Operating Result	\$591,378	\$518,525	\$72,853	14%

For the reporting period, income was **\$24,839 (2%)** below budget, while expenditure was \$97,692 (14%) under budget, resulting in a positive variance of \$72,853 compared to the year-to-date budget.

Attachment 1 contains additional information, including year to date performance for individual budget lines.

Variations exceeding \$5,000 are listed in the following table along with corresponding explanatory comments.

Summary Table of Funding Statement Variations				
Income				
Favourable variances are shown in black and unfavourable variances are shown in red .				
Description	YTD Budget	YTD Actual	YTD Variation	Comment
Income				
Fines and Expiations	\$10,000	\$1,725	(\$8,275)	Less than budgeted expiations issued this period. No budget variation requested.
Food Auditing	\$30,000	\$14,736	(\$15,263)	Timing of audits due to availability of auditors. No budget variation requested.
Total of Income Variations Requested				Nil
Expenditure				
Favourable variances are shown in black and unfavourable variances are shown in red .				
Description	YTD Budget	YTD Actual	YTD Variation	Comment
Expenditure				
Employee costs	\$502,250	\$421,998	(\$80,252)	Period with vacant position unfilled. No budget variation requested.
Net Total of Expenditure Variations Requested				\$0
Net Result of all Variations Requested				\$0

Adjustments relating to 2024/2025 Audit

The first budget review for the financial year requires consideration of any inconsistencies between the adopted financial statements for 2025/2026 and the audited accounts from the preceding year.

Figures from the 2024/2025 audited financial statements have now been integrated into the 2025/2026 financial statements. This integration does not affect the projected operating result and pertains solely to items within the Statement of Financial Position.

Attachment 2 provides revised 2025/2026 Budgeted Statutory Financial Statements which incorporate these adjustments.

Cash Management

EHA does not currently have borrowing facilities to access cash. Cash and cash equivalents are the sole means for managing finances. The EHA Audit Committee and Board of Management have previously agreed that a minimum of two months' operating expenditure should be maintained as the target minimum available cash on hand to ensure adequate liquidity.

The projected annual operating expenditure for EHA in 2026 is \$3,093,400, requiring working capital of \$257,783 per month to cover salaries and other operating costs. The target minimum cash level is currently \$515,566.

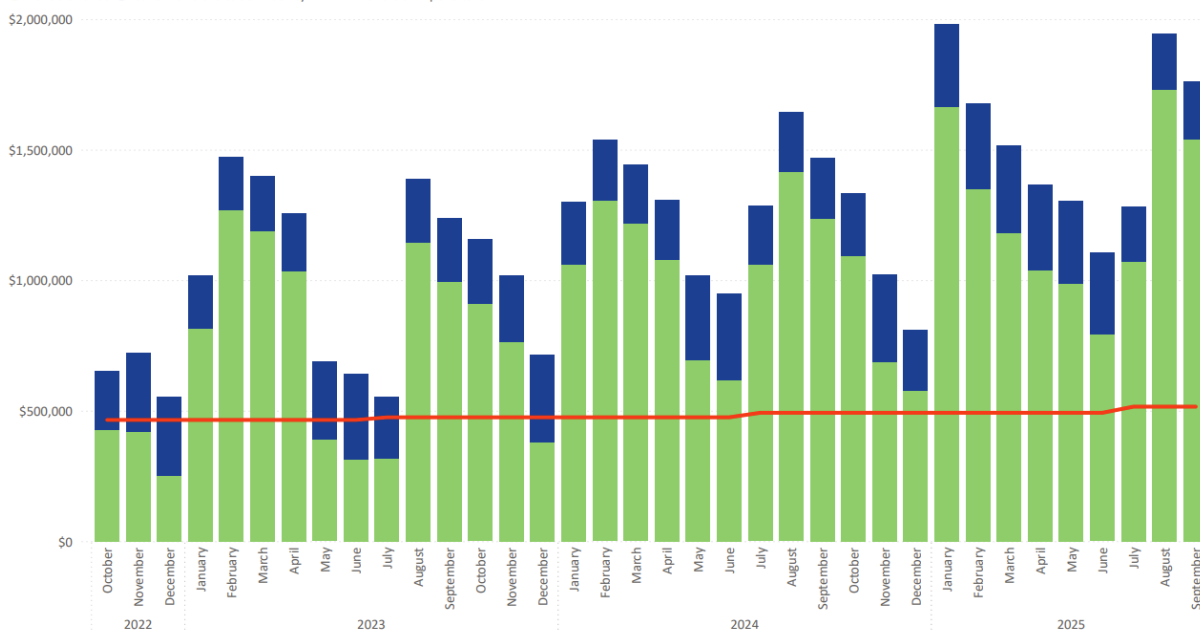
Graph 1 – Total Cash Analysis

The “*Total Cash Analysis*” graph shows the total level of cash on hand including leave provisions and GST liability. As the GST and leave liabilities are committed funds they are not included in the definition of *available cash*.

Available cash is defined as *Total cash* less GST and leave liabilities for the purposes of the target minimum cash levels.

Graph 1 - Total Cash Analysis (including provisions and GST Liability) October 2022 to September 2025

● Available Funds ● Leave Provisions & GST Liability — 2 Months of Expenditure



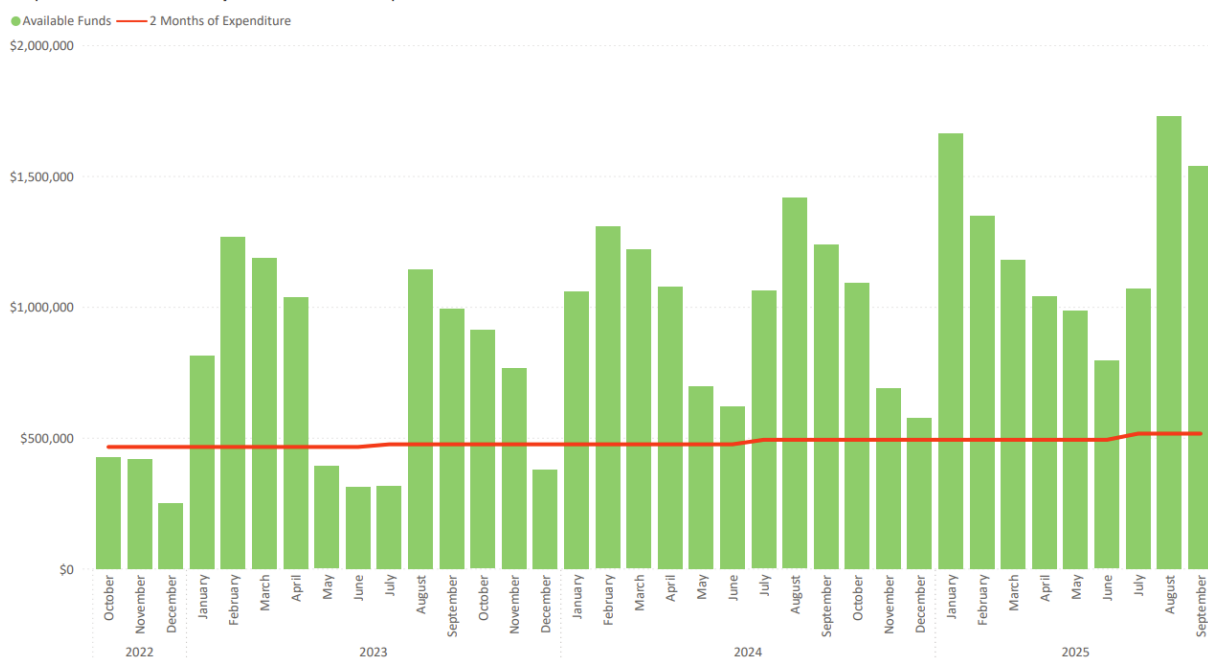
Graph 2 – “*Available Cash Analysis*” provides details regarding *available cash* over the previous three-year period. It indicates that *available cash* was \$1,539,367 on 30 September 2025 compared with \$793,982 on 30 June 2025.

The graph also demonstrates that:

- Cash flows display cyclical patterns influenced by the timing of six-monthly council contributions.
- July and December are typically when cash levels are at their lowest, prior to receipt of payments from Constituent Councils.

- Cash levels increase in August and January/February following the six-monthly payments from Constituent Councils.
- January and July each year are key months for monitoring cash levels.
- In seven months during this period, available funds were below the target threshold.
- As a result of surplus outcomes in 2024 and 2025, the target levels have been maintained since January 2024.

Graph 2 - Available Cash Analysis October 2022 to September 2025



Due to the nature of EHA's cash flows, there will be times when EHA carries significant levels of cash. In the past Councils who may not have a complete understanding of the nature of EHA cash flows have reasonably queried the reason EHA carries these high levels of cash at certain times of the year.

If the level of *available cash* significantly exceeds the threshold set by the Audit Committee at the most critical times of the year for an ongoing period, considerations will be made in relation to providing Constituent Councils with a cash distribution. The last cash distribution made to Constituent Councils was for \$200,000 (collectively) in 2016. Constituent Councils received a proportion of the cash distribution based on their equity share in EHA.

RECOMMENDATION

That:

1. The Finance Report and First (September 2025) Budget Review for 2025/2026 report be received and presented to the Board of Management at its 19 November 2025 meeting.
2. The revised financial forecast for 2025/2026 is noted.

Eastern Health Authority - Financial Statement (Level 3) 1 July 2025 to 30 September 2025				
Income	Actual	Budgeted	\$ Variation	% Variation
Constituent Council Income				
City of Burnside	\$314,406	\$314,406	\$0	0%
City of Campbelltown	\$288,761	\$288,761	\$0	0%
City of NPS	\$333,850	\$333,850	\$0	0%
City of Prospect	\$121,514	\$121,514	\$0	0%
Town of Walkerville	\$41,969	\$41,969	\$0	0%
Total Constituent Council Contributions	\$1,100,500	\$1,100,500	\$0	0%
Statutory Charges				
Food Inspection fees	\$38,431	\$35,000	\$3,431	10%
Legionella registration and Inspection	\$372	\$2,375	(\$2,003)	-84%
SRF Licenses	\$0	\$0	\$0	0%
Fines & Expiation Fees	\$1,725	\$10,000	(\$8,275)	-83%
Total Statutory Charges	\$40,528	\$47,375	(\$6,847)	-14%
User Charges				
Immunisation: Service Provision	\$0	\$0	\$0	0%
Immunisation: Clinic Vaccines	\$19,251	\$22,500	(\$3,249)	-14%
Immunisation: Worksites Vaccines	\$0	\$0	\$0	0%
Immunisation: Clinic Vaccines F	\$1,618	\$0	\$1,618	0%
Food Auditing	\$14,736	\$30,000	(\$15,263)	-51%
Food Safety Training	\$0	\$0	\$0	0%
Total User Charges	\$35,606	\$52,500	(\$16,894)	-32%
Grants, Subsidies, Contributions				
Immunisation School Program	\$0	\$0	\$0	0%
Immunisation:ACIR	\$13,110	\$12,000	\$1,110	9%
Total Grants, Subsidies, Contributions	\$13,110	\$12,000	\$1,110	9%
Investment Income				
Interest on investments	\$10,642	\$11,250	(\$608)	-5%
Total Investment Income	\$10,642	\$11,250	(\$608)	-5%
Other Income				
Motor Vehicle re-imbursements	\$0	\$0	\$0	0%
Sundry Income	\$150	\$1,750	(\$1,600)	-91%
Total Other Income	\$150	\$1,750	(\$1,600)	-91%
Total Income	\$1,200,536	\$1,225,375	(\$24,839)	-2%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2025 to 30 September 2025				
Expenditure	Actual	Budgeted	\$ Variation	% Variation
Employee Costs				
Salaries & Wages	\$372,486	\$445,000	(\$72,514)	-16%
Superannuation	\$44,022	\$52,000	(\$7,978)	-15%
Workers Compensation	\$5,490	\$5,250	\$240	5%
Employee Leave - LSL Accruals	\$0	\$0	\$0	0%
Medical Officer Retainer	\$0	\$0	\$0	0%
Total Employee Costs	\$421,998	\$502,250	(\$80,252)	-16%
Prescribed Expenses				
Auditing and Accounting	\$15,495	\$17,000	(\$1,505)	-9%
Financial Support Services	\$4,600	\$5,000	(\$400)	-8%
Insurance	\$21,429	\$20,750	\$679	3%
Maintenance	\$8,305	\$11,250	(\$2,945)	-26%
Vehicle Leasing/maintenance	\$17,527	\$18,750	(\$1,223)	-7%
Total Prescribed Expenses	\$67,356	\$72,750	(\$5,394)	-7%
Rent and Plant Leasing				
Electricity	\$2,995	\$4,000	(\$1,005)	-25%
Plant Leasing Photocopier	\$575	\$600	(\$26)	-4%
Rent	\$31,037	\$31,000	\$38	0%
Water	\$0	\$75	(\$75)	-100%
Gas	\$0	\$675	(\$675)	-100%
Total Rent and Plant Leasing	\$34,607	\$36,350	(\$1,743)	-5%
IT Licensing and Support				
IT Licences	\$19,085	\$17,750	\$1,335	8%
IT Support	\$13,512	\$12,500	\$1,012	8%
Internet	\$1,938	\$1,500	\$438	29%
IT Other	\$116	\$500	(\$384)	-77%
Total IT Licensing and Support	\$34,651	\$32,250	\$2,401	7%
Administration				
Administration Sundry	\$4,744	\$2,500	\$2,244	90%
Accreditation Fees	\$0	\$0	\$0	0%
Governance Expenses	\$5,506	\$3,000	\$2,506	84%
Bank Charges	\$393	\$1,000	(\$607)	-61%
Public Health Sundry	\$192	\$1,250	(\$1,058)	-85%
Fringe Benefits Tax	\$5,610	\$4,000	\$1,610	40%
Legal	\$3,716	\$5,000	(\$1,284)	-26%
Printing & Stationery & Postage	\$2,511	\$6,000	(\$3,489)	-58%
Telephone	\$3,669	\$4,250	(\$581)	-14%
Work Health Safety & Injury	\$2,735	\$5,000	(\$2,265)	-45%
Staff Amenities	\$388	\$1,250	(\$862)	-69%
Staff Training	\$4,032	\$6,250	(\$2,218)	-35%
Human Resource Sundry	\$3,007	\$6,500	(\$3,493)	-54%
Total Administration	\$36,504	\$46,000	(\$9,496)	-21%

Eastern Health Authority - Financial Statement (Level 3) 1 July 2025 to 30 September 2025				
Immunisation				
Immunisation SBP Consumables	\$2,051	\$3,000	(\$949)	-32%
Immunisation Clinic Vaccines	\$11,606	\$13,750	(\$2,144)	-16%
Immunisation Worksite Vaccines	\$0	\$0	\$0	0%
Total Immunisation	\$13,657	\$16,750	(\$3,093)	-18%
Income Protection	\$0	\$0	\$0	0%
Total Uniforms/Income protection	\$0	\$0	\$0	0%
Sampling				
Legionella Testing	\$384	\$500	(\$116)	-23%
Total Sampling	\$384	\$500	(\$116)	-23%
Total Materials, contracts and other expenses	\$609,158	\$706,850	(\$97,692)	-14%
Total Operating Expenditure	\$609,158	\$706,850	(\$97,692)	-14%
Total Operating Income	\$1,200,536	\$1,225,375	(\$24,839)	-2%
Operating Result	\$591,378	\$518,525	\$72,853	14%

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME				
FOR THE YEAR ENDING 30 June 2026				
AUDITED RESULT 2024/2025		ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	REVISED BUDGET 2025/2026
	INCOME			
2,094,100	Council Contributions	2,201,000		2,201,000
164,917	Statutory Charges	191,400	-	191,400
338,543	User Charges	390,000	-	390,000
248,910	Grants, subsidies and contributions	259,000	-	259,000
52,777	Investment Income	45,000	-	45,000
20,971	Other Income	7,000	-	7,000
2,920,218	TOTAL INCOME	3,093,400	-	3,093,400
	EXPENSES			
1,823,552	Employee Costs	2,196,000	-	2,196,000
649,271	Materials, contracts and other expenses	849,400	-	849,400
64,887	Finance Charges	-	-	-
183,012	Depreciation	48,000	-	48,000
2,720,722	TOTAL EXPENSES	3,093,400	-	3,093,400
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 STATEMENT OF CASH FLOWS				
FOR THE YEAR ENDING 30 June 2026				
AUDITED RESULT 2024/2025		ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	REVISED BUDGET 2023/2024
	CASHFLOWS FROM OPERATING ACTIVITIES			
	Receipts			
	Council Contributions	2,201,000	-	2,201,000
2,282,569	Fees & other charges	191,400	-	191,400
164,917	User Charges	390,000		390,000
384,115	Investment Receipts	45,000	-	45,000
52,357	Grants utilised for operating purposes	259,000	-	259,000
248,910	Other	7,000	-	7,000
521	Payments			-
	Employee costs	(2,196,000)		(2,196,000)
(1,923,959)	Materials, contracts & other expenses	(849,400)		(849,400)
(844,973)	Finance Payments	-	-	-
296,984	Net Cash Provided/(Used) by Operating Activities	48,000	-	48,000
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Loans Received	-	-	-
-	Repayment of Borrowings	-	-	-
(113,513)	Repayment of Finance Lease Liabilities	-	-	-
(113,513)	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	-	-	-
158,862	NET INCREASE (DECREASE) IN CASH HELD	48,000	-	48,000
954,882	CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	1,002,882	110,863	1,113,745
1,113,744	CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,050,882	110,863	1,161,745

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION				
FOR THE YEAR ENDING 30 June 2026				
AUDITED RESULT 2024/2025		ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	REVISED BUDGET 2023/2024
	CURRENT ASSETS			
1,113,744	Cash and Cash Equivalents	1,050,882	110,863	1,161,745
146,035	Trade & Other Receivables	187,908	(41,873)	146,035
1,259,779	TOTAL CURRENT ASSETS	1,238,790	68,990	1,307,780
	NON-CURRENT ASSETS			
1,244,915	Infrastructure, property, plant and equipment	903,746	293,169	1,196,915
1,244,915	TOTAL NON-CURRENT ASSETS	903,746	293,169	1,196,915
2,504,694	TOTAL ASSETS	2,142,536	362,159	2,504,695
	CURRENT LIABILITIES			
80,132	Trade & Other Payables	198,870	(118,738)	80,132
285,472	Provisions	289,788	(4,316)	285,472
126,237	Borrowings	139,565	(13,328)	126,237
491,841	TOTAL CURRENT LIABILITIES	628,223	(136,382)	491,841
	NON-CURRENT LIABILITIES			
28,687	Provisions	33,030	(4,343)	28,687
1,093,202	Borrowings	782,210	310,992	1,093,202
1,121,889	TOTAL NON-CURRENT LIABILITIES	815,240	306,649	1,121,889
1,613,730	TOTAL LIABILITIES	1,443,463	170,267	1,613,730
767,938	NET CURRENT ASSETS/(CURRENT LIABILITIES)	610,567	205,372	815,939
890,964	NET ASSETS	699,073	191,892	890,965
	EQUITY			
890,964	Accumulated Surplus/(Deficit)	699,073	191,892	890,965
890,964	TOTAL EQUITY	699,073	191,892	890,965

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY				
FOR THE YEAR ENDING 30 June 2026				
AUDITED RESULT 2024/2025		ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	REVISED BUDGET 2023/2024
	<u>ACCUMULATED SURPLUS</u>			
699,073	Balance at beginning of period	699,073	191,892	890,965
191,892	Net Surplus/(Deficit)	-	-	-
890,965	BALANCE AT END OF PERIOD	699,073	191,892	890,965
	<u>TOTAL EQUITY</u>			
699,073	Balance at beginning of period	699,073	191,892	890,965
191,892	Net Surplus/(Deficit)	-	-	-
890,965	BALANCE AT END OF PERIOD	699,073	191,892	890,965

7.2 Balance Date Audit Management Letter: Financial Year Ended 30 June 2025

Author: Michael Livori

Ref: AF25/48

Report

A Balance Date Audit Management Letter for the Financial Year Ended 30 June 2025 has been received from Dean Newberry, Eastern Health Authority's (EHA) external auditors (provided as attachment 1).

In the letter Dean Newberry details that it has recently completed an external audit of EHA for the Financial Year Ended 30 June 2025. It noted that an Audit Completion Report was subsequently issued to the EHA Audit Committee (the Committee) on 8 August 2025 and that on 13 August 2025 the Auditor met with the Committee where matters raised in the Audit Completion Report were discussed.

On 26 September 2025, the Auditors issued an unqualified Auditor's Report on the annual Financial Statement and provided EHA with a Certification of Auditor's Independence.

The Certification of Auditor's Independence and the Independent Auditor's Report have now been incorporated into the final version of the General Purpose Financial Reports for the year ended 30 June 2025.

This final version is required to be considered by the Audit Committee and Board of Management and is provided as attachment 2 to this report. Apart from the inclusion of the two documents detailed above, there have been no changes made to the General Purpose Financial Reports for the year ended 30 June 2025 previously considered by the Audit Committee and Board of Management.

RECOMMENDATION

That:

1. Balance Date Audit Management Letter: Financial Year Ended 30 June 2025 report be received.
2. The inclusion of the Certification of Auditor's Independence and the Independent Auditor's Report into the final version of the General Purpose Financial Reports for the year ended 30 June 2025 is noted.

26 September 2025

Cr Peter Cornish
Chairperson
Eastern Health Authority

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Dean Newbery
ABN: 48 007 865 081

Dear Cr Cornish

RE: Balance Date Audit Management Letter: Financial Year Ended 30 June 2025

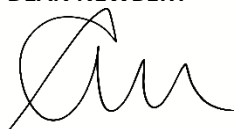
We have recently completed our external audit of the Eastern Health Authority (the Authority) for the financial year ended 30 June 2025.

We issued our 2025 Audit Completion Report to the Authority's Audit Committee on 8 August 2025. This report contained key accounting and audit matters considered during the audit and matters to be addressed in future financial years. We met with the Authority's Audit Committee on 13 August 2025 where the matters raised in our Audit Completion Report were discussed.

Since our meeting with the Authority's Audit Committee we have issued an unqualified Auditor's Report on the annual Financial Statements.

I would like to thank the Authority's Administration for the assistance they provided during the course of our audit. If any additional information is required on any of the audit matters raised above, please feel free to contact me on the details provided above.

Yours sincerely
DEAN NEWBERY



Samantha Creten
Director

C. Chief Executive Officer
C. Chair Audit Committee

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Independent Auditor's Report

To the members of the Eastern Health Authority

Opinion

We have audited the accompanying financial report of the Eastern Health Authority (the Authority), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

26 September 2025

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: 27/8/2025

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			
Receipts:			
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
Payments:			
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			
Payments:			
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			
Payments:			
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

	Notes	2025 \$	2024 \$
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>
<i>Amounts included in provisions that are not expected to be settled within 12 months of reporting date.</i>		-	-	-	-

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 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
	2,920,218	2,825,047
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)
	(2,720,722)	(2,697,640)
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 (including investment property & real estate developments)	-	(14,141)
Finance Lease Payments for Right of Use Assets	175,381	170,043
	175,381	155,902
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	533,280	459,210

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.

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Dean Newbery
ABN: 48 007 865 081

Independent Auditor's Report

To the members of the Eastern Health Authority

Opinion

We have audited the accompanying financial report of the Eastern Health Authority (the Authority), which comprises the statement of financial position as at 30 June 2025, statement of comprehensive income, statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the financial report presents fairly, in all material aspects, the financial position of the Authority as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulation 2011* and the Australian Accounting Standards.

Basis for Opinion

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

Authority's Responsibility for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Authority.
- Conclude on the appropriateness of the Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

DEAN NEWBERY



SAMANTHA CRETEN
Director

26 September 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, Dean Newbery, has maintained its independence in accordance with the requirements of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

Michael Livori
CHIEF EXECUTIVE OFFICER

Madeleine Harding
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date: 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 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



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



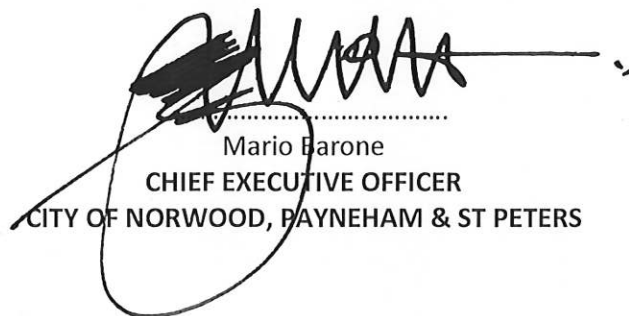
EASTERN HEALTH AUTHORITY

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

CERTIFICATION OF AUDITOR INDEPENDENCE

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*.



.....
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

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 '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*.

A handwritten signature in black ink, appearing to be 'CA', is written over a horizontal dotted line.

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

Date: 4 July 2025

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Certification of Auditor's Independence

I confirm that, for the audit of the financial statements of the Eastern Health Authority for the year ended 30 June 2025, I have maintained my 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, in accordance with the *Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.



SAMANTHA CRETEN

Director

DEAN NEWBERY

26 September 2025

7.3 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
1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.	EHA is meeting all public and environmental inspection requirements as per relevant legislation (and / or) adopted service standards. All public health complaints are responded to within EHA's adopted service standards.
Result	
<u>Public Health Regulatory Inspections</u> 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. <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. <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. Positive <i>Legionella</i> detections: - 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. 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. <i>High risk Personal Care and Body Art (Tattooist)</i> – Routine assessments of 14 tattoo studios were undertaken. No follow-ups were required.	

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	
<i>Swimming Pools Inspections</i> 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>. <i>HRMWS Inspections</i> No follow-up inspections were necessary during the year, consistent with the previous year and in alignment with the strategic objective. <i>PCBA (Tattooists)</i> No follow-ups were required, aligning with the strategic objectives. <u>Educational Activities</u> <i>Cryptosporidium</i> 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. 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. <i>Educational material developed to promote 'community public health focus messages'</i> - Maintaining your swimming pool within your home - Minimising the risk of Legionella infection at home 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. 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.	
Strategic Objectives	KPIs
1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.	Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually. All licensing applications are processed within the legislated timeframes.

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1 July 2024 – 30 June 2025

Result	
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. One Manager approval one separate facility was received and approved. 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.	
1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.	Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings. Conduct or participate in at least one business continuity or emergency management plan exercise annually.
Result	
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. City of Burnside invited EHA to participate in a Major Emergency Exercise in Nov 2024. Senior EHO attended and participated in the coordinated activity.	

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1 July 2024 – 30 June 2025

Focus Area 2 – Immunisations

Strategic Objectives	KPIs
2.1 Contribute to the effective control of preventable disease by delivering a high-quality public clinic immunisation service that complies with all relevant legislation and standards	Clinical performance evaluation completed. Submit all reports within the required timeframes. Annual Cold Chain audit and pharmaceutical refrigerator maintenance
Results	
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. 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. 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. 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. 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. 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.	

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1 July 2024 – 30 June 2025

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.	Maintain or increase the number of public immunisation clinics offered by EHA annually. All eligible students are offered vaccinations through the School Immunisation Program and all absent students are invited to EHA public clinics to catch up. 75% of bookings are made via the Immunisation Online Booking System. Clinic Timetable reviewed and published by 30 November.
Results	
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. 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. 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. 88% of all clients attending booked clinics are entered into the Online Immunisation Booking System. 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. The following changes to dates and times to the Public Clinic timetable were made: - 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	

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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 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.

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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.	Renewal rate for EHA Workplace Immunisation Program is not less than 70% Satisfy all requirements of the SA Health Service Agreement contract.
Results	
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. 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'. 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. 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). 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.	

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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.		

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1 July 2024 – 30 June 2025

Focus Area 3 - Food Safety

Strategic Objectives	KPIs
3.1 Contribute to the effective control of preventable illness by monitoring and enforcing food safety standards and investigating food related complaints on behalf of Constituent Councils.	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. All food safety complaints are investigated in accordance with EHA service standards and SA Health instructions.
Results	
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. 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. Food Complaints All food complaints were investigated in accordance with the EHA service standards and SA Health instructions. 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. Alleged food poisoning, poor personal hygiene and refuse storage were the complaints received during 2024-25. Legal Action The following legal action has been issued under the Food Act 2001: - 20 Warning Letters - 197 Improvement Notices - 4 Prohibition Orders - 10 Expiation Notices	

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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.	Reduce the number of routine food premise inspections requiring a follow up inspection to address non-compliance. The average rating given under the SA Health Food Star Rating Scheme is increasing annually All new food businesses receive an EHA Welcome Pack following notification.	
Results			
Follow-up Inspections			
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. 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.			
Non-compliances			
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.			
Food Star Rating			
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. 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.			
Three year comparison of the number of businesses receiving a food star rating			
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

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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.	Provide food safety training to at least 60 participants annually. All Constituent Councils are using EHA food safety education materials in their communications.

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.

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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
4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.	No instances of non-compliance with the EHA Charter. No instances of non-compliance with the reporting requirements to external bodies required by legislation. Ongoing implementation of all risk controls in the EHA Corporate Risk Plan.
Results	
The EHA Board of Management (BOM) met six times during the year to consider EHA business. Chair and Deputy Chair elected at meeting held on 19 February 2025. Draft budget developed and considered at BOM Budget workshop on 5 March 2025. Draft budget endorsed by BOM 31 March 2025, adopted by Board of Management (BOM) on 25 June 2025. Regular Finance Reports and three Budget Reviews considered by BOM. Three Audit Committee meetings held. 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. Reviewed Financial Estimates considered by Audit Committee and Board of Management November 2024, February 2025 and March 2025 respectively. Regular statistical information reports presented to BOM. 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. Administrative assistance provided to the Regional Public Health Plan Advisory Committee. <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.	

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<i>Food Act 2001</i> 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	

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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.

7.4 EASTERN HEALTH AUTHORITY AUDIT COMMITTEE TERMS OF REFERENCE

Author: Michael Livori
Ref: AF12/195

Summary

EHA has previously developed Terms of Reference (ToR) for its Audit Committee which requires annual review.

Report

The Audit Committee is a formally constituted Committee of EHA pursuant to Clause 30 of Schedule 2 to the Local Government Act 1999 and is responsible to EHA. The Committee's role is to report to EHA and provide appropriate advice and recommendations on matters contained within its ToR.

The ToR are required to be annually reviewed. A review of the ToR has been undertaken and the following changes have been suggested.

Basically copy list of changes detailed at back of ToR

Amendments to Version 11 ToR

- Addition of Clause 2.6. This clause gives the Presiding Member a deliberative vote in the event of a tied vote.
- Amendment of clause 2.12 rewording the clause for clarity.
- Part deletion of clause 2.15 so that training requirements for the Audit Committee are as required and necessary.
- Amendment of clause 3.1.3 this has been split into two separate clauses (3.1.3 and new 3.1.4) for clarity and structure. No change to the original wording.
- Amendment of clause 7.1 this has been split into two separate clauses (7.1 and new 7.2) for clarity and structure. Addition of word 'by' in clause 7.1.
- Amendment to whole document - all references of "Chair" or "Chairperson" have been updated to "Presiding Member" throughout the document to ensure consistent terminology. No change to intent or responsibilities.
- Document formatting has been updated to ensure consistency throughout, including headings, numbering, and spacing.

A copy of the ToR with the changes accepted is provided as attachment 1 to this report for adoption.

A copy of the ToR with marked up changes is provided as attachment 2 to this report.

RECOMMENDATION

That:

1. The report regarding the Eastern Health Authority Audit Committee Terms of Reference is received.
2. The Eastern Health Authority Audit Committee Terms of Reference as amended marked attachment 2 to this report are referred to the Board of Management for adoption.



EHA Audit Committee TERMS OF REFERENCE

EHA Audit Committee

TERMS OF REFERENCE

1. Establishment of the Audit Committee

- 1.1. Pursuant to Section 41 and Section 126 of the Local Government Act 1999 (as amended) EHA as a regional subsidiary of Constituent Councils establishes a Committee to be known as the Audit Committee (“the Committee”) for the purpose of:
 - 1.1.1. Assisting EHA in fulfilling its oversight responsibilities relating to accounting, audit, legislative compliance, financial and operational risk management, good governance and reporting practices; and
 - 1.1.2. Administration and External Auditor; in accordance with the Local Government Act 1999 (as amended) and other relevant ensuring effective communication between the Board, legislation.

2. Membership

- 2.1. Members of the Committee are appointed by EHA. The Committee shall comprise three members consisting of two independent members and one Board Member.
- 2.2. The Board Member appointed to the committee by resolution of the Board will hold office until the conclusion of the next Local Government General Election.
- 2.3. Independent Members of the Committee shall have extensive and relevant financial management, risk management or internal audit qualifications and experience.
- 2.4. Membership of the committee must include at least 1 person who is not a member of the Board of Management of EHA and who is determined by the Constituent Councils to have financial experience relevant to the functions of the Audit Committee.
- 2.5. Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the Committee for a decision.
- 2.6. The President Member will have a deliberative vote only.
- 2.7. Individual members of EHA’s administration staff, such as the Chief Executive Officer and Senior Staff may attend any meeting as observers or be responsible for preparation of papers for the Committee.
- 2.8. EHA’s external auditor may also be invited to attend meetings of the Committee, as appropriate.
- 2.9. Appointments of independent members to the Committee shall be for a maximum period of three years.
- 2.10. The terms of the appointments should be arranged to ensure an orderly rotation and continuity of membership.
- 2.11. Independent members are eligible for reappointment at the expiration of their term at the sole discretion of the EHA Board.

- 2.12. The maximum length of continuous membership of an Independent Member shall be 6 years.
- 2.13. Where an independent member has served the maximum period in 2.12, they are eligible for re-appointment to the committee after a two year period has elapsed.
- 2.14. The Presiding Member of the Committee will be one of the independent members and will be appointed by the Audit Committee for the term of the appointment.
- 2.15. In the absence of the Presiding Member the Committee will appoint one of the other members as Acting Presiding Member for the duration of the meeting.
- 2.16. The Committee shall be provided with appropriate and timely training.

3. Authority

- 3.1. The Committee has the following authority from the Board:
 - 3.1.1. Confirm minutes of a previous meeting as a true and accurate record of proceedings;
 - 3.1.2. Set meeting times / dates; and
 - 3.1.3. Receive Information Reports and provide feedback and input into development of policies and documents put before the Committee where practicable, prior to them being recommended to Board.
 - 3.1.4. The Committee has no authority to act independently of the Board. The Committee is authorised by the Board to undertake work efficiently and effectively to meet the objectives described by its Establishment and Terms of Reference.
- 3.2. The Committee will have no standing financial delegations. If required for a specific purpose, these will be sought from the Board at the time or where appropriate through the Chief Executive Officer's delegation.
- 3.3. The Committee shall act at all times in strict accordance with relevant legislation (being the Local Government Act 1999 [as amended] and associated Regulations) and with written policies, guideline, protocols and charter of the Board, which are relevant to the Committee in the performance of its functions.
- 3.4. All decisions of the Committee will be referred to the Board as recommendations of the Committee. The reporting of the decisions of the Committee to the Board in this manner is sufficient to satisfy the reporting and accountability requirements of the Board.

4. Secretarial Resources

- 4.1. The Chief Executive Officer shall provide sufficient administrative resources to the Committee to enable it to adequately carry out its functions.

5. Quorum

- 5.1. The quorum necessary for the transaction of business shall be 2 members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

- 5.2. All decisions of the Committee shall be made on the basis of a majority decision of the members present.
- 5.3. Only members of the Committee, or a Board Member's proxy, if appointed for a meeting, are entitled to vote in Committee meetings.

6. Frequency of Meetings

- 6.1. The Committee shall meet at least three times per annum at appropriate times in the budgeting and reporting cycle, to undertake the activities as identified in the endorsed annual work plan and to meet the Committee's terms of reference.
- 6.2. The Committee can meet otherwise as required, and as approved by the Presiding Member.

7. Notice of Meetings

- 7.1. Ordinary meetings of the Committee will be held at times and places determined by EHA or, subject to a decision of EHA, by the Committee. EHA recognised that the EHA Audit Committee can determine the time and place of its meetings.
- 7.2. A special meeting of the Committee may be called in accordance with the Act.
- 7.3. Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee and observers, no later than three clear business days before the date of the meeting. Supporting papers shall be sent to Committee members (and to other attendees as appropriate) at the same time.

8. Minutes of Meetings

- 8.1. The Chief Executive Officer shall ensure that the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance, are minuted and that the minutes otherwise comply with the requirements of the Local Government (Procedure at Meetings) Regulations 2000.
- 8.2. Minutes of Committee meetings shall be circulated within five days after a meeting to all members of the Committee and to all Board members of EHA and will (as appropriate) be available to the public.
- 8.3. Agendas and Minutes of the Committee meeting will be provided to the Board of Management.

9. Conduct of Meetings

- 9.1. The Committee shall conduct its meetings in accordance with Part 2 of the Local Government (Procedures at Meetings) Regulations 2000 (as amended).
- 9.2. The Committee will develop, maintain and implement a work plan, which will serve the purpose of a forward agenda detailing the proposed agenda items and meeting dates.

10. Role of the Committee

10.1. Financial Reporting and Sustainability

The Committee shall:

- 10.1.1. Monitor the integrity of the financial statements of EHA, including its annual report, reviewing significant financial reporting issues and judgements which they contain;
- 10.1.2. Review and challenge where necessary;
- 10.1.3. Review the consistency of, and/or any changes to, accounting policies;
- 10.1.4. Review the methods used to account for significant or unusual transactions where different approaches are possible;
- 10.1.5. Review whether EHA has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor;
- 10.1.6. Review the clarity of disclosure in EHA's financial reports and the context in which statements are made;
- 10.1.7. Review all material information presented with the financial statements, such as the operating and financial review and the corporate governance statement (in so far as it relates to audit and risk management);
- 10.1.8. Review and make recommendations to the Board regarding the assumptions, financial ratios and financial targets in the Long Term;
- 10.1.9. Provide commentary and advice on the financial sustainability of EHA and any risks in relation to, as part of the adoption of the Long Term Financial Plan, Annual Budget and periodic Budget Reviews;
- 10.1.10. Review and make recommendations to the Board regarding any other significant financial, business efficiency or innovation, accounting and reporting issue as deemed necessary by the Committee, Board or Administration;
- 10.1.11. Consider and provide comment on the financial and risk related issues associated with any EHA business referred to it by the Board for such comment.

10.2. Risk Management and Internal Control

The Committee shall:

- 10.2.1. Monitor and review the performance and adequacy of EHA's Risk Management Program and Framework for identifying, monitoring and managing significant business risks, including Work Health and Safety and EHA's Business Continuity Plan.
- 10.2.2. Review and recommend the approval, where appropriate, of statements to be included in the annual report of concerning internal controls and risk management.

10.3. Whistle Blowing and Fraud

The Committee shall:

- 10.3.1. Review EHA's arrangements for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure these arrangements allow independent investigation of such matters and appropriate follow-up action.

10.4. Internal Audit

The Committee shall:

- 10.4.1. Discuss and approve the Internal Audit Program, if one is required, and consider appropriate resourcing;
- 10.4.2. Monitor and review the effectiveness of EHA's internal audit processes in the context of EHA's overall risk management system;
- 10.4.3. Review internal audit reports, consider recommendations and review and monitor reports on EHA's operations from the internal auditor
- 10.4.4. Review and monitor management's responsiveness to the findings and recommendations.

10.5. External Audit

The Committee shall:

- 10.5.1. Monitor and review the effectiveness of EHA's external audit function;
- 10.5.2. Consider and make recommendation on the program of the external audit function;
- 10.5.3. Review the external auditor's report on the preparation of EHA's end of year financial statements;
- 10.5.4. Review any reports on EHA's operations prepared by the external auditor;
- 10.5.5. Review and monitor management's responsiveness to the findings and recommendations of the external auditor;
- 10.5.6. Consider and make recommendations to EHA, in relation to the appointment, re-appointment and removal of EHA's external auditor, including where the auditor resigns during the period of appointment.
- 10.5.7. Oversee EHA's relationship with the external auditor including, but not limited to:
 - 10.5.7.1. recommending the approval of the external auditor's remuneration, whether fees for audit or non-audit services, and recommending whether the level of fees is appropriate to enable an adequate audit to be conducted;
 - 10.5.7.2. recommending the approval of the external auditor's terms of engagement, including any engagement letter issued at the commencement of each audit and the scope of the audit;

- 10.5.7.3. assessing the external auditor's independence and objectivity taking into account relevant professional and regulatory requirements and the extent of EHA's relationship with the auditor, including the provision of any non-audit services;
- 10.5.7.4. satisfying itself that there are no relationships (such as family, employment, investment, financial or business) between the external auditor and EHA (other than in the ordinary course of business);
- 10.5.7.5. monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners; and
- 10.5.7.6. assessing the external auditor's qualifications, expertise and resources and the effectiveness of the audit process (which shall include a report from the external auditor on the audit Committee's own internal quality procedures);
- 10.5.7.7. review any representation letter(s) requested by the external auditor before they are signed by management;
- 10.5.7.8. review the management letter and management's response to the external auditor's findings and recommendations.;
- 10.5.7.9. meet as needed with the external auditor. The Committee shall meet the external auditor at least once a year, without the Authority Executive being present; to discuss the external auditor's report and any issues arising from the audit.

10.6. Policy Development

The Committee shall:

- 10.6.1. Undertake a questioning and testing role in the development and review of EHA's financial and risk management policies;

11. Reporting Responsibilities

- 11.1. The Committee shall make recommendations to EHA it deems appropriate on the areas within its terms of reference where in its view, action or improvement is needed.

12. Terms of Reference and Committee Review

- 12.1. The Committee shall review its performance and Terms of Reference at least every two years or as necessary. Recommended changes will be presented to the Board for approval.

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- 1 1.2 – changed in accordance with resolution 14:022012 of the Eastern Health Authority Board Meeting 1 February 2012.
- 2 Note added to 5.1 in accordance with resolution 14:022012 of the Eastern Health Authority Board Meeting 1 February 2012.

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ToR presented to the Audit Committee Meeting – 13/08/2014. No amendments made.

Amendments to Version 5 ToR

ToR presented to the Audit Committee Meeting – 12/08/2015. No amendments made.

Amendments to Version 6 ToR

ToR presented to the Audit Committee Meeting – 30/11/2016

- Addition of clause 1 Establishment of the Audit Committee
- Deletion of clause 2.1
- Addition of clause 2.9
- Addition of clause 3 Authority
- Addition of clauses 5.2 and 5.3
- Addition of clause 9 Conduct of Meetings
- Addition of clause 10.1 Financial Reporting and Sustainability
- Addition of clause 10.2 Risk Management and Internal Control
- Addition to clause 10.3 title to ‘Whistleblowing and Fraud’
- Amendment of clause 10.4.2
- Addition of clause 10.6 Policy Development
- Addition of clause 12 Annual Review and Reporting to Board

Amendments to Version 7 ToR

ToR presented to the Audit Committee Meeting – 01/05/2019. No amendments made.

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- Addition of clause 2.4 to mirror requirements of the *Local Government (Financial Management) Regulations 2011* in relation to Constituent Council required approval for certain committee membership.
- Deletion of clause requiring meeting being held in place open to the public.
- Clause 2.8 (formerly 2.7) amended to increase maximum single term of membership to three years.
- Addition of Clause 2.9 to ensure an orderly rotation and continuity of membership where possible.
- Addition of clauses 2.11 and 2.12 to set maximum length of membership of Independent Member and eligibility for future reappointment.

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- Amendment of clause 8.2 to include all Board members of EHA to receive minutes of Committee meetings within 5 days after a meeting.
- Addition of clause 8.3 to ensure Agendas and Minutes of Committee meeting will be provided to the Board of Management.
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- Deletion of Clause 10.6.2 Removed. Not applicable.
- Amendment of clause 11.1 to clarify wording of reporting responsibilities of Audit Committee.
- Amendment of clause 12.1 to remove the word "own" from clause.
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- Renaming of Clause 12 to Terms of Reference and Committee Review. Change in review frequency from annual to every two years or as necessary.

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- Addition of Clause 2.6. This clause gives the Presiding Member a deliberative vote the event of a tied vote.
- Amendment of clause 2.rewording the clause for clarity.

- Part deletion of clause 2.15 clarifying the training requirements for the Audit Committee are as required and necessary.
- Amendment of clause 3.1.3 this has been split into two separate clauses (3.1.3 and new 3.1.4) for clarity and structure. No change to the original wording.
- Amendment of clause 7.1 this has been split into two separate clauses (7.1 and new 7.2) for clarity and structure. Addition of word 'by' in clause 7.1.
- Amendment to whole document - all references to "Chair" or "Chairperson" have been updated to "Presiding Member" throughout the document to ensure consistent terminology. No change to intent or responsibilities.
- Document formatting has been updated to ensure consistency throughout, including headings, numbering, and spacing.



EHA Audit Committee TERMS OF REFERENCE

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EHA Audit Committee

TERMS OF REFERENCE

1. Establishment of the Audit Committee

- 1.1. Pursuant to Section 41 and Section 126 of the Local Government Act 1999 (as amended) EHA as a regional subsidiary of Constituent Councils establishes a Committee to be known as the Audit Committee ("the Committee") for the purpose of:
 - 1.1.1. Assisting EHA in fulfilling its oversight responsibilities relating to accounting, audit, legislative compliance, financial and operational risk management, good governance and reporting practices; and
 - 1.1.2. Administration and External Auditor; in accordance with the Local Government Act 1999 (as amended) and other relevant ensuring effective communication between the Board, legislation.

2. Membership

- 2.1. Members of the Committee are appointed by EHA. The Committee shall comprise three members consisting of two independent members and one Board Member.
- 2.2. The Board Member appointed to the committee by resolution of the Board will hold office until the conclusion of the next Local Government General Election.
- 2.3. Independent Members of the Committee shall have extensive and relevant financial management, risk management or internal audit qualifications and experience.
- 2.4. Membership of the committee must include at least 1 person who is not a member of the Board of Management of EHA and who is determined by the Constituent Councils to have financial experience relevant to the functions of the Audit Committee.
- ~~2.5.~~ Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the Committee for a decision.
- ~~2.5.2.6.~~ The President Member will have a deliberative vote only.
- ~~2.6.2.7.~~ Individual members of EHA's administration staff, such as the Chief Executive Officer and Senior Staff may attend any meeting as observers or be responsible for preparation of papers for the Committee.
- ~~2.7.2.8.~~ EHA's external auditor may also be invited to attend meetings of the Committee, as appropriate.
- ~~2.8.2.9.~~ Appointments of independent members to the Committee shall be for a maximum period of three years.
- ~~2.9.2.10.~~ The terms of the appointments should be arranged to ensure an orderly rotation and continuity of membership.
- ~~2.10.2.11.~~ Independent members are eligible for reappointment at the expiration of their term at the sole discretion of the EHA Board.

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~~2.11-2.12.~~ The maximum length of continuous membership of an Independent Member shall be 6 years.

~~2.12-2.13.~~ Where an independent members has served the maximum period in 2.12, they are eligible for re-appointment to the committee after a two year period has elapsed. ~~if they meet the criteria in 2.11 (i.e. they have served a six year maximum term).~~

~~2.13-2.14.~~ The Presiding Member of the Committee will be one of the independent members and will be appointed by the Audit Committee for the term of the ~~Committee appointment.~~

~~2.14-2.15.~~ In the absence of the ~~chairperson~~ Presiding Member the Committee will appoint one of the other members as Acting Presiding Member for the duration of the meeting.

~~2.15-2.16.~~ The Committee shall be provided with appropriate and timely training, ~~both in the form of an induction programme for new members and on an ongoing basis for all members.~~

3. Authority

3.1. The Committee has the following authority from the Board:

3.1.1. Confirm minutes of a previous meeting as a true and accurate record of proceedings;

3.1.2. Set meeting times / dates; and

~~3.1.3.~~ Receive Information Reports and provide feedback and input into development of policies and documents put before the Committee where practicable, prior to them being recommended to Board.

~~3.1.3-3.1.4.~~ The Committee has no authority to act independently of the Board. The Committee is authorised by the Board to undertake work efficiently and effectively to meet the objectives described by its Establishment and Terms of Reference.

3.2. The Committee will have no standing financial delegations. If required for a specific purpose, these will be sought from the Board at the time or where appropriate through the Chief Executive Officer's delegation.

3.3. The Committee shall act at all times in strict accordance with relevant legislation (being the Local Government Act 1999 [as amended] and associated Regulations) and with written policies, guideline, protocols and charter of the Board, which are relevant to the Committee in the performance of its functions.

3.4. All decisions of the Committee will be referred to the Board as recommendations of the Committee. The reporting of the decisions of the Committee to the Board in this manner is sufficient to satisfy the reporting and accountability requirements of the Board.

4. Secretarial Resources

4.1. The Chief Executive Officer shall provide sufficient administrative resources to the Committee to enable it to adequately carry out its functions.

5. Quorum

- 5.1. The quorum necessary for the transaction of business shall be 2 members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.
- 5.2. All decisions of the Committee shall be made on the basis of a majority decision of the members present.
- 5.3. Only members of the Committee, or a Board Member's proxy, if appointed for a meeting, are entitled to vote in Committee meetings.

6. Frequency of Meetings

- 6.1. The Committee shall meet at least three times per annum at appropriate times in the budgeting and reporting cycle, to undertake the activities as identified in the endorsed annual work plan and to meet the Committee's terms of reference.
- 6.2. The Committee can meet otherwise as required, and as approved by the ~~Chair~~Presiding Member.

7. Notice of Meetings

~~7.1.~~ Ordinary meetings of the Committee will be held at times and places determined by EHA or, subject to a decision of EHA, by the Committee. EHA recognised that the EHA Audit Committee can determine the time and place of its meetings. ~~at a meeting held on 1 February 2012 at Item 7.9.~~

~~7.1.7.2.~~ A special meeting of the Committee may be called in accordance with the Act.

~~7.2.7.3.~~ Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee and observers, no later than three clear business days before the date of the meeting. Supporting papers shall be sent to Committee members (and to other attendees as appropriate) at the same time.

8. Minutes of Meetings

- 8.1. The Chief Executive Officer shall ensure that the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance, are minuted and that the minutes otherwise comply with the requirements of the Local Government (Procedure at Meetings) Regulations 2000.
- 8.2. Minutes of Committee meetings shall be circulated within five days after a meeting to all members of the Committee and to all Board members of EHA and will (as appropriate) be available to the public.
- 8.3. Agendas and Minutes of the Committee meeting will be provided to the Board of Management.

9. Conduct of Meetings

- 9.1. The Committee shall conduct its meetings in accordance with Part 2 of the Local Government (Procedures at Meetings) Regulations 2000 (as amended).

- 9.2. The Committee will develop, maintain and implement a work plan, which will serve the purpose of a forward agenda detailing the proposed agenda items and meeting dates.

10. Role of the Committee

10.1. Financial Reporting and Sustainability

The Committee shall:

- 10.1.1. Monitor the integrity of the financial statements of EHA, including its annual report, reviewing significant financial reporting issues and judgements which they contain;
- 10.1.2. Review and challenge where necessary;
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- 10.5.7.3. assessing the external auditor's independence and objectivity taking into account relevant professional and regulatory requirements and the extent of EHA's relationship with the auditor, including the provision of any non-audit services;
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- 2 Note added to 5.1 in accordance with resolution 14:022012 of the Eastern Health Authority Board Meeting 1 February 2012.

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- Amendment of clause 10.4.2
- Addition of clause 10.6 Policy Development
- Addition of clause 12 Annual Review and Reporting to Board

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- Amendment of clause 12.1 to remove the word "own" from clause.
- Addition of clause 13 to include COVID-19 Provision protocols.

Amendments to Version 10 ToR

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- Renaming of Clause 12 to Terms of Reference and Committee Review. Change in review frequency from annual to every two years or as necessary.

Amendments to Version 11 ToR

- Addition of Clause 2.6. This clause gives the Presiding Member a deliberative vote the event of a tied vote.
- Amendment of clause 2.rewording the clause for clarity.

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7.5 DEBT COLLECTION POLICY

Author: Michael Livori
Ref: AF17/79

Summary

Eastern Health Authority (EHA) Debt Collection Policy was revised and endorsed at an Audit Committee meeting held on 6 December 2023. An update in relation to the periodic review of the Debt Collection Policy is provided in the following report.

Report

The Debt Collection Policy sets out a clear, equitable, accountable, and transparent process that EHA will follow for its debt management and collection practices. The Policy assists in ensuring that all debts owed to EHA are received by the due date or followed up within specified timeframes.

The current policy has been reviewed and a minor update has been proposed in relation to the addition of "Write-Off" into the definition section of the policy.

A copy of the current Debt Collection Policy with suggested changes to the policy detailed as tracked changes is provided as attachment 1.

A copy of a draft amended Debt Collection Policy with these changes accepted is provided as attachment 2.

RECOMMENDATION

That:

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



DEBT COLLECTION POLICY

Policy Reference	FM03
Date of initial Board Adoption	19 February 2014
Minutes Reference	X: 0112025 8: 082018
Date of Audit Committee Endorsement (if applicable)	6 December 2023 5 November 2025
Date last reviewed by Eastern Health Authority Board of Management	21 February 2024
<i>Relevant Document Reference</i>	EHA Standard Operating Procedure - Debt Collection
Applicable Legislation	<u>Local Government Act 1999 (SA)</u>

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1. Purpose

This Debt Collection Policy (Policy) sets out a clear, equitable, accountable and transparent process that Eastern Health Authority (EHA) will follow for its debt management and collection practices.

The Policy will also assist in ensuring that debts owed to EHA are received by the due date or followed up within specified timeframes and to provide a consistent approach to debt management.

2. Scope

This policy applies to all EHA Staff in relation to the collection of outstanding debt.

3. Definitions

Credit – the purchase and/or provision of goods and services from EHA by a debtor on the basis of a commitment to pay at a future time.

Debt – the amount of money owed by the debtor as a result of a transaction with EHA. A debt is expected to be settled within the normal payment terms of trade.

Debtor – an individual, organisation or other party that transacts with EHA where goods or services are provided, use of facilities are made available, fines and licence fees are levied and any other transaction that results in a future payment to EHA.

A debtor is an asset for EHA, as it gives rise to an anticipated future benefit. The future benefits are cash inflows, which occur when the debt is paid.

Invoice Date – the date which the invoice has been raised in the debtors system.

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Write Off – the accounting procedure for cancelling a debt that is no longer collectable resulting in its removal from EHA's Balance Sheet

4. Principles

Decisions relating to collection of outstanding debts will be considered in the context of:

Accountability and Transparency

EHA's practices and decisions will be made in accordance with the relevant legislation and accepted conventions. Staff will ensure that internal controls are applied when dealing with outstanding debts.

Fairness and Equity

EHA will ensure that all credit and related debts are managed fairly and equitably. This Policy confirms that parties who incur debts do so on the understanding that the prescribed repayment terms are met.

Responsibilities

The team providing the goods and/or service to the debtor will be responsible for completing the documentation required for an invoice to be generated. .

Administration will be responsible for raising the invoice and the recovery of any debts for all teams.

Risk Management

Principles of risk management will underpin decisions made in relation to credit and related debt management. To reduce the risk of non-payment of debt, a structured collection and recovery process will be applied.

5. Policy

EHA staff will maintain procedures that support the administration of this Policy.

5.1 Credit Management

Credit terms for all Debtors are 30 days from the date of invoice. A debtor may approach EHA for a payment arrangement to finalise the account if they are experiencing financial difficulties.

5.2 Debt Management

5.2.1 If payment has not been received by the due date of the invoice a payment reminder will be scheduled in MYOB to be sent at 7, 14 and 21 days overdue, if the customer's account remains unpaid.

5.2.2 If payment is not received within 7 days of the invoice due date, telephone contact to the customer will commence. Please note: payment reminders as mentioned above will continue to be sent if payment is not made.

5.2.3 If payment has not been received within 28 days of the invoice date, a final notice will be sent to the customer, by email.

5.2.4 If payment is not received within 7 days of the final notice being issued and all telephone contact has been exhausted, the EHA Administration Officer will seek approval from the CEO to refer the outstanding debt and all relevant account information will be forwarded to ~~the a~~ Debt Collection Agency. This resulting action will be determined on a case by case basis.

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5.2.6 The Chief Executive Officer has the discretion to vary steps in 5.2.

5.2.7 This process does not apply to debts managed by the Fines Enforcement and Recovery Unit of South Australia.

6. Provision for Doubtful Debts

Where the recovery of debt is unlikely prior to completing all steps listed in 5.2 (i.e. where the debtor is bankrupt or in liquidation), a provision for doubtful debt shall be made.

6.1 Doubtful debts will be highlighted for write off in the month of May for EOFY reporting purposes.

7. Write off

7.1 Section 143 of the Local Government Act 1999 will apply when determining if an outstanding debt should be written off.

7.2 Debts will only be written off when all reasonable attempts to recover outstanding amounts have been made or the costs of recovery are likely to equal or exceed the amount to be recovered.

7.3 All debts up to the value of \$10,000 must be authorised by the CEO.

7.4 Any debts greater than \$10,000 must be authorised by the Board of Management.

8. 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 so as to affect any process that has already commenced).

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DEBT COLLECTION POLICY

Policy Reference	FM03
Minutes Reference	X: 0112025
Date of Audit Committee Endorsement (if applicable)	5 November 2025
Date last reviewed by Eastern Health Authority Board of Management	21 February 2024
<i>Relevant Document Reference</i>	EHA Standard Operating Procedure - Debt Collection
Applicable Legislation	<i>Local Government Act 1999 (SA)</i>

1. Purpose

This Debt Collection Policy (Policy) sets out a clear, equitable, accountable and transparent process that Eastern Health Authority (EHA) will follow for its debt management and collection practices.

The Policy will also assist in ensuring that debts owed to EHA are received by the due date or followed up within specified timeframes and to provide a consistent approach to debt management.

2. Scope

This policy applies to all EHA Staff in relation to the collection of outstanding debt.

3. Definitions

Credit – the purchase and/or provision of goods and services from EHA by a debtor on the basis of a commitment to pay at a future time.

Debt – the amount of money owed by the debtor as a result of a transaction with EHA. A debt is expected to be settled within the normal payment terms of trade.

Debtor – an individual, organisation or other party that transacts with EHA where goods or services are provided, use of facilities are made available, fines and licence fees are levied and any other transaction that results in a future payment to EHA.

A debtor is an asset for EHA, as it gives rise to an anticipated future benefit. The future benefits are cash inflows, which occur when the debt is paid.

Invoice Date – the date which the invoice has been raised in the debtors system.

Write Off – the accounting procedure for cancelling a debt that is no longer collectable resulting in its removal from EHA's Balance Sheet.

4. Principles

Decisions relating to collection of outstanding debts will be considered in the context of:

Accountability and Transparency

EHA's practices and decisions will be made in accordance with the relevant legislation and accepted conventions. Staff will ensure that internal controls are applied when dealing with outstanding debts.

Fairness and Equity

EHA will ensure that all credit and related debts are managed fairly and equitably. This Policy confirms that parties who incur debts do so on the understanding that the prescribed repayment terms are met.

Responsibilities

The team providing the goods and/or service to the debtor will be responsible for completing the documentation required for an invoice to be generated.

Administration will be responsible for raising the invoice and the recovery of any debts for all teams.

Risk Management

Principles of risk management will underpin decisions made in relation to credit and related debt management. To reduce the risk of non-payment of debt, a structured collection and recovery process will be applied.

5. Policy

EHA staff will maintain procedures that support the administration of this Policy.

5.1 Credit Management

Credit terms for all Debtors are 30 days from the date of invoice. A debtor may approach EHA for a payment arrangement to finalise the account if they are experiencing financial difficulties.

5.2 Debt Management

5.2.1 If payment has not been received by the due date of the invoice a payment reminder will be scheduled in MYOB to be sent at 7, 14 and 21 days overdue, if the customer's account remains unpaid.

5.2.2 If payment is not received within 7 days of the invoice due date, telephone contact to the customer will commence. Please note: payment reminders as mentioned above will continue to be sent if payment is not made.

5.2.3 If payment has not been received within 28 days of the invoice date, a final notice will be sent to the customer, by email.

5.2.4 If payment is not received within 7 days of the final notice being issued and all telephone contact has been exhausted, the EHA Administration Officer will seek approval from the CEO to refer the outstanding debt and all relevant account information will be forwarded to a Debt Collection Agency. This resulting action will be determined on a case by case basis.

5.2.6 The Chief Executive Officer has the discretion to vary steps in 5.2.

5.2.7 This process does not apply to debts managed by the Fines Enforcement and Recovery Unit of South Australia.

6. Provision for Doubtful Debts

Where the recovery of debt is unlikely prior to completing all steps listed in 5.2 (i.e. where the debtor is bankrupt or in liquidation), a provision for doubtful debt shall be made.

6.1 Doubtful debts will be highlighted for write off in the month of May for EOFY reporting purposes.

7. Write off

7.1 Section 143 of the Local Government Act 1999 will apply when determining if an outstanding debt should be written off.

7.2 Debts will only be written off when all reasonable attempts to recover outstanding amounts have been made or the costs of recovery are likely to equal or exceed the amount to be recovered.

7.3 All debts up to the value of \$10,000 must be authorised by the CEO.

7.4 Any debts greater than \$10,000 must be authorised by the Board of Management.

8. 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 so as to affect any process that has already commenced).

7.6 RISK MANAGEMENT – UPDATED CORPORATE RISK SUMMARY

Author: Michael Livori
Ref: AF18/81

Summary

Eastern Health Authority's Risk Management Policy includes a Corporate Risk Summary to evaluate organisational risks. Administrative staff have reviewed and updated the document, which is now submitted to the Audit Committee for review.

Report

EHA is working towards its objectives and fulfilling its responsibilities in accordance with due diligence and accountability requirements. EHA manages risks to safeguard employees, assets, liabilities, and Constituent Councils from potential losses. Risk management also helps reduce uncertainty in achieving EHA's goals and objectives and supports maximising opportunities.

The administration has reviewed the current Corporate Risk Summary, taking into account the areas previously identified by the Audit Committee, to ensure the risk profile remains current, relevant, and reflective of EHA's operating environment.

- Change in title: *"WHS system fails to prevent serious WHS injury"* revised to *"Serious WHS injury"* — the simplified description focuses on the outcome rather than the system failure. It remains appropriately rated as *High* given the potential severity and legal implications.
- Deletion: *"Business Plan objectives not appropriate or not achieved"* — consistent achievement of Business Plan objectives has been demonstrated, supported by strong planning, monitoring, and regular reporting to the Audit Committee and Board of Management. As such, the risk is considered low, and the register now focuses on higher-level operational and strategic risks rather than routine management or performance risks.
- Addition of *"Cybersecurity threat results in data breach or operational disruption"* — this new risk has been added to recognise EHA's increasing reliance on digital systems and the growing exposure to cybersecurity threats.

These adjustments, which extend some timeframes to June 2025, reflect the allocation of resources to other priorities.

A copy of the updated Corporate Risk Summary is provided as attachment 1, with a tracked changes version included as attachment 2.

RECOMMENDATION

That:

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

Corporate Risk Summary

1. Risk assessment matrix

The following table provides a Risk Rating once the Likelihood and Consequence are determined:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Very Likely Almost Certain	E	Moderate	High	High	Extreme	Extreme
Likely Strong Possibility	D	Moderate	Moderate	High	High	Extreme
Possible Once a Year	C	Low	Moderate	Moderate	High	Extreme
Unlikely Once in 3 years	B	Low	Moderate	Moderate	High	High
Highly Unlikely Rare	A	Low	Low	Moderate	Moderate	High

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	<i>Risk Description</i>	<i>Initial Risk Rating</i>	<i>Revised Consequence</i>	<i>Revised Likelihood</i>	<i>Revised Risk Rating</i>
1.	Serious breach of legislation (other than WH&S) ¹ duty of care, standards and agreements threatening operations.	High	4	C	Moderate
2.	Serious WHS injury	High	4	C	High
3.	Unfavourable financial impact due to changes in government policy, or changes to service provision arrangements.	Moderate	3	C	Moderate
4.	Inability to recruit and retain appropriately qualified staff.	High	3	B	Moderate
5.	A significant, unplanned, adverse event threatens the continued operations of the organisation.	Moderate	3	B	Moderate
6.	Cybersecurity threat results in data breach or operational disruption	Moderate	3	C	Moderate
7.	Inadequate business processes and systems to deliver services.	High	3	B	Moderate

Corporate Strategic Risks – Documentation of Key Risks and Opportunities

¹ WH&S addressed in Risk Description No 2.

Ref: MT – Management Team

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

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
1.	Serious breach of legislation, duty of care, standards and agreements threatening operations	• Staff trained in key legislation where appropriate • Clear reporting to Board on legislative requirements • Delegations Register • External Audit • Charter Review • Use of legal firms familiar with Local Government Operations. • Professional Indemnity (PI) and Public liability (PL) Insurances in place and also built into all contracts. • Business Plan contemplates the monitoring of compliance of statutory requirements identified in the Charter • Required staff subject to DCSI employment screening checks • National Police Checks for staff that are not subjected to DCSI employment screening checks. • Enforcement Policy • Completion of Enforcement Matrix to assist with decision of most appropriate enforcement strategy with consideration of the Enforcement Policy.	4	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		• Code of Conduct for Board Members and Staff • Application of the Food Business Risk Classification System • Policy Register including regular reviews • Regular meetings with staff regarding use of delegated authority. Maintain and distribute list of applicable legislation & legal obligations • All non-compliance and best practice recommendations resulting from Governance Review have been implemented • LGA Member Access – appropriate staff provided with individual login access • Distribution of LG Circulars is broadened to appropriate staff • Annual review of legislation changes. - Update training programs for staff. • Quarterly internal audits. • Emergency Response Plan - Internal review and corrective action.							

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Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
2.	Serious WHS injury.	<i>Safety and Security</i> - Building Security Procedures in place including monitored security alarm and access tags which are audited - Duress alarms at reception - Worksafe Guardian – offsite duress monitoring system. - Minimal cash on site at all times. - Staff training and awareness including dealing with aggressive people and Fire Safety. - Regular inspection audits undertaken of all equipment. - Internal Audit process conducted every 3 years. - WHS System reviewed in regard to legislative changes. - Annual Capital budget to provide for capital replacements as needed. (building and equipment maintenance). - WH&S 3 year plan. - Participation in Emergency Management Planning Committee meetings for St Peters Town Hall Complex.	4	B	- Response team to be developed to deal with aggressive situations in short timeframe. - Development of 3 Step WHS Risk Assessment. All staff to be educated in the implementation of the tool.			Compliance Officer Compliance Officer	June 2026 June 2026

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- Emergency Management Plan. - Updated WHS staff induction presentation. - Ongoing Review and development of WH&S policies. - Review of EHA WHS Procedures to align with industry standards. <i>Staff Health</i> Health policy in place including: - All staff offered annual flu vaccinations - At risk staff offered Hepatitis A & B and Diphtheria, Tetanus and Pertussis vaccinations as required - Immunisation History of all staff requested, and vaccinations offered - Inform staff to stay home if sick - Participation in CHG Health Lifestyle Programs including Health Assessments and Skin - Ergonomic Workstation Assessments - Personal Protective Equipment - WHS on all Team Meeting Agendas							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- First Aid Kits in office and all motor vehicles - Safe Operating Procedures specific for each area - Annual CPR training. - Manual Handling Update - WHS Training Register <i>Other</i> - Risk Assessments undertaken for all function activities. - Maintain and distribute list of applicable WHS legislation & legal obligations.							
3.	Unfavourable financial impact due to changes in government policy or changes to service provision arrangements.	- Regular financial reporting to the Board and Audit Committee - Statutory Budget reviews undertaken - Long Term Financial Plan (LTFP) in place and reviewed annually - Annual Capital budget to provide for capital replacements as needed and for building and equipment maintenance - External Audit conducted annually.	3	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- Grant funding opportunities monitored - Public image/Reputation maintained through: - Internet Web site. Revision of information material - Promotion of services at Constituent Councils - Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed. - Ongoing exploration of new/expanded income opportunities (subject to Charter compliance). - Participation on Committees for Networking and education including: - Eastern Hoarding and Squalor Regional Public Health Planning Committee - Immunisation Providers Network - Immunisation Administration Network - Environmental Health Managers Forum including sub-committees - Environmental Health Australia state conference committee							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		○ LGA/SIP Providers Strategic Working Group ○ Annual Food Auditors Forum ○ LGA/SIP Providers Strategic Working Group • Continue to identify appropriate networking opportunities							
4.	Inability to recruit and retain appropriately qualified staff.	• Appropriate Staff recruitment process • Appropriate Staff induction process. • Use of SEEK.COM for ongoing recruitment • Comply with Awards and annual Award wage increases • Professional development opportunities provided including study • Create team work ethos/innovative culture • Establish an intranet for internal communication • Code of Conduct and Employee Handbook established • General Staff Meetings held bi-monthly – Agenda item 'Successes and Achievements'	3	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- Individual Performance Development process including identification of training needs - Staff Social Club functions - Annual Review of Job Descriptions - Continue to engage with tertiary providers of EHOs - Use of skilled agency staff for Immunisation roles - Staff engagement survey offered to all staff - Development of Employer branding - Exit interviews will be offered to employees where appropriate to gather feedback and support continuous improvement - Appropriate planning undertaken to ensure continuity of leadership during any CEO absence.							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
5.	A significant, unplanned, adverse event threatens operations of the organisation.	• Business Continuity Plan (BCP) • Public Health Functional Emergency Management Plan (currently under review) • St Peters Town Hall Complex Facility Emergency Management Plan (EMP) • Monitored fire alarm in place • Building evacuation and situation drills • Preventative Maintenance Plans in place for building and equipment and regular inspections • Appropriate building, asset and business insurance in place • Key staff have mobile phones • Call diversion facility with Optus for business phones • Business Interruption Insurance Limits Review conducted • Independent review of risk environment conducted	3	C	• Review BCP Note: Revised BCP provided by LGRS. • Test of BCP to be undertaken.	3	C	CEO Compliance Officer	June 2026 June 2026

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
6.	Cybersecurity threat results in data breach or operational disruption	- Cloud based CIT environment including Disaster Recovery Module - IT back-up tapes off site and offsite storage of records - Active monitoring of CIT environment by Comunet - Fraud/Cyber Awareness Training - Cyber Risk Assessment Action Plan – All High risk resolved and moderate risks in process of being resolved. Small number of low risks outstanding - CIT Disaster Recovery Plan in final stage of development - LGRS cyber risk review	3	C	Cyber Risk Action Plan	3	C	CEO	June 2026

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
7.	Inadequate business processes and systems to deliver services.	• Policy Manual • Internal Controls Register to manage risks. eg. fraud • Standard Operating Procedures • Induction program to ensure all staff trained in correct use of organisational systems, Policies and Standard Operating Procedures. • Individual Performance Management Plan for all staff • Use of LGCS purchasing arrangements • Legal advice available when needed • Corporate Risk Summary • External Financial Audit undertaken • Service Agreement in place for maintenance of CIT systems • Gap analysis undertaken on all policies and procedures • New lease negotiated 2025 – 2035 with addition 10 year option	3	B					

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Corporate Risk Summary

1. Risk assessment matrix

The following table provides a Risk Rating once the Likelihood and Consequence are determined:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
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Very Likely Almost Certain	E	Moderate	High	High	Extreme	Extreme
Likely Strong Possibility	D	Moderate	Moderate	High	High	Extreme
Possible Once a Year	C	Low	Moderate	Moderate	High	Extreme
Unlikely Once in 3 years	B	Low	Moderate	Moderate	High	High
Highly Unlikely Rare	A	Low	Low	Moderate	Moderate	High

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Corporate Risk Summary



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

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¹ WH&S addressed in Risk Description No 2.

Ref: MT – Management Team

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

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Corporate Risk Summary



Corporate Strategic Risks – Documentation of Key Risks and Opportunities

Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
1.	Serious breach of legislation, duty of care, standards and agreements threatening operations	- Staff trained in key legislation where appropriate - Clear reporting to Board on legislative requirements - Delegations Register - External Audit - Charter Review - Use of legal firms familiar with Local Government Operations. - Professional Indemnity (PI) and Public liability (PL) Insurances in place and also built into all contracts. - Business Plan contemplates the monitoring of compliance of statutory requirements identified in the Charter - Required staff subject to DCSI employment screening checks - National Police Checks for staff that are not subjected to DCSI employment screening checks. - Enforcement Policy - Completion of Enforcement Matrix to assist with decision of most appropriate enforcement strategy	4	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		with consideration of the Enforcement Policy. • Code of Conduct for Board Members and Staff • Application of the Food Business Risk Classification System • Policy Register including regular reviews • Regular meetings with staff regarding use of delegated authority. Maintain and distribute list of applicable legislation & legal obligations • All non-compliance and best practice recommendations resulting from Governance Review have been implemented • LGA Member Access – appropriate staff provided with individual login access • Distribution of LG Circulars is broadened to appropriate staff • Annual review of legislation changes. - Update training programs for staff. • Quarterly internal audits. • Emergency Response Plan - Internal review and corrective action.							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
2.	WH&S system fails to prevent S serious WHS injury.	Safety and Security - Building Security Procedures in place including monitored security alarm and access tags which are audited - Duress alarms at reception - Worksafe Guardian – offsite duress monitoring system. - Minimal cash on site at all times. - Staff training and awareness including dealing with aggressive people and Fire Safety. - Regular inspection audits undertaken of all equipment. - Internal Audit process conducted every 3 years. - WHS System reviewed in regard to legislative changes. - Annual Capital budget to provide for capital replacements as needed. (building and equipment maintenance). - WH&S 3 year plan. - Participation in Emergency Management Planning Committee	4	B	Ongoing Review and development of WH&S policies. - Response team to be developed to deal with aggressive situations in short timeframe. Review of EHA WHS Procedures to align with industry standards. - Development of 3 Step WHS Risk Assessment. All staff to be educated in the implementation of the tool.			Compliance Officer Compliance Officer Compliance Officer	Ongoing June 202 6 ⁵ June 2025 June 202 6 ⁵

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		meetings for St Peters Town Hall Complex. • Emergency Management Plan. • <u>Updated WHS staff induction presentation.</u> • <u>Ongoing Review and development of WH&S policies.</u> • <u>Review of EHA WHS Procedures to align with industry standards.</u> <i>Staff Health</i> Health policy in place including: • All staff offered annual flu vaccinations • At risk staff offered Hepatitis A & B and Diphtheria, Tetanus and Pertussis vaccinations as required • Immunisation History of all staff requested, and vaccinations offered • Inform staff to stay home if sick • Participation in CHG Health Lifestyle Programs including Health Assessments and Skin • Ergonomic Workstation Assessments • Personal Protective Equipment							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- WHS on all Team Meeting Agendas - First Aid Kits in office and all motor vehicles - Safe Operating Procedures specific for each area - Annual CPR training. - Manual Handling Update - WHS Training Register <i>Other</i> - Risk Assessments undertaken for all function activities. - Maintain and distribute list of applicable WHS legislation & legal obligations.							
3.	Business Plan objectives not appropriate or not achieved.	Annual Business Plan in place. Annual Business Plan supported by appropriate Budget. Annual review of Annual Business Plan undertaken including requests for input from Constituent Councils. Annual Report detailing activities and achievements. Annual evaluation of EHA's performance against the	3	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		performance measures contained within the Business Plan Organisational structure provides effective leadership. Benchmarking/Comparison Report developed and presented to the Board of Management. Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed. Service Review finalised. Service review recommendations implemented as agreed with the BoM and Constituent Councils.							
43.	Unfavourable financial impact due to changes in government policy or changes to service provision arrangements.	- Regular financial reporting to the Board and Audit Committee - Statutory Budget reviews undertaken - Long Term Financial Plan (LTFP) in place and reviewed annually - Annual Capital budget to provide for capital replacements as needed and for building and equipment maintenance - External Audit conducted annually.	3	C					

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- Grant funding opportunities monitored - Public image/Reputation maintained through: - Internet Web site. Revision of information material - Promotion of services at Constituent Councils - Quarterly meeting with Constituent Council Contacts to maintain communication and provide updates. Minutes taken and distributed. - Ongoing exploration of new/expanded income opportunities (subject to Charter compliance). - Participation on Committees for Networking and education including: - Eastern Hoarding and Squalor Regional Public Health Planning Committee - Immunisation Providers Network - Immunisation Administration Network - Environmental Health Managers Forum including sub-committees - Environmental Health Australia state conference committee							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- o LGA/SIP Providers Strategic Working Group - o Annual Food Auditors Forum - o LGA/SIP Providers Strategic Working Group • Continue to identify appropriate networking opportunities							
54.	Inability to recruit and retain appropriately qualified staff.	• Appropriate Staff recruitment process • Appropriate Staff induction process. • Use of SEEK.COM for ongoing recruitment • Comply with Awards and annual Award wage increases • Professional development opportunities provided including study • Create team work ethos/innovative culture • Establish an intranet for internal communication • Code of Conduct and <u>Employee Handbook established other staff policies in place</u> • General Staff Meetings held bi-monthly – Agenda item ‘Successes and Achievements’	3	C	• <u>Conduct formal exit interviews.</u> • <u>Succession Plan for CEO in place.</u>	3	C	Compliance Officer CEO	June 2025 June 2025

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
		- Individual Performance Development process including identification of training needs - Staff Social Club functions - Annual Review of Job Descriptions - Continue to engage with tertiary providers of EHOs - Use of skilled agency staff for Immunisation roles <u>Staff engagement survey offered to all staff</u> <u>Development of Employer branding</u> <u>Exit interviews will be offered to employees where appropriate to gather feedback and support continuous improvement</u> <u>Appropriate planning undertaken to ensure continuity of leadership during any CEO absence.</u>							

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
65.	A significant, unplanned, adverse event threatens operations of the organisation.	- Business Continuity Plan (BCP) - Public Health Functional Emergency Management Plan (currently under review) - St Peters Town Hall Complex Facility Emergency Management Plan (EMP) - Monitored fire alarm in place - Building evacuation and situation drills - Preventative Maintenance Plans in place for building and equipment and regular inspections - Appropriate building, asset and business insurance in place - Key staff have mobile phones - Call diversion facility with Optus for business phones - Business Interruption Insurance Limits Review conducted - Independent review of risk environment conducted	3	C	- Review BCP Note: Revised BCP provided by LGRS. - Test of BCP to be undertaken.	3	C	CEO Compliance Officer	June 2026 ⁶⁵ June 2026 ⁶⁵

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
6.	Cybersecurity threat results in data breach or operational disruption	- Cloud based CIT environment including Disaster Recovery Module - IT back-up tapes off site and offsite storage of records - Active monitoring of CIT environment by Comunet - Fraud/Cyber Awareness Training - Cyber Risk Assessment Action Plan – All High risk resolved and moderate risks in process of being resolved. Small number of low risks outstanding - CIT Disaster Recovery Plan in final stage of development - LGRS cyber risk review	3	C	Cyber Risk Action Plan	3	C	CEO	June 2026

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Corporate Risk Summary



Ref	Risk Description	Existing Control Measures	Risk Rating	Likelihood	Future Controls to be put in place	Revised Rating	Revised Rating	Responsible Person	Review Date / Review Frequency
7.	Inadequate business processes and systems to deliver services.	• Policy Manual • Internal Controls Register to manage risks. eg. fraud • Standard Operating Procedures • Induction program to ensure all staff trained in correct use of organisational systems, Policies and Standard Operating Procedures. • Individual Performance Management Plan for all staff • Use of LGCS purchasing arrangements • Legal advice available when needed • Corporate Risk Summary • External Financial Audit undertaken • Service Agreement in place for maintenance of CIT systems • <u>Gap analysis undertaken on all policies and procedures</u> • <u>New lease negotiated 2025 – 2035 with addition 10 year option</u>	3	B					

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7.7 - Eastern Health Authority– Audit Committee 2025 Workplan

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

7.8 - Eastern Health Authority – Audit Committee 2026 Workplan - Proposed

	March 2026	May 2026	August 2026	November 2026	Notes
End of Financial Year					
Auditor Attendance	-	-	☐	-	
External Audit Recommendations – Status Update	-	☐	☐	-	
Long Term Financial Plan	-	-	☐	-	
Year end - General Purpose Financial Statements	-	-	☐	-	
Performance Reports					
Budget Workshop	☐	-	-	-	
Annual Business Plan & Budget	-	☐	-	-	
Budget Reviews	-	☐	☐	☐	
Policy					
Procurement Policy	-	-	-	-	
Complaints Handling Policy	-	☐	-	-	
Fraud and Corruption Prevention Policy	-	-	-	☐	
Debtors Policy	-	-	-	-	
Risk Management Policy	-	-	-	-	Reviewed in May 2024 – review due May 2028 or as needed
Risk Management					
Corporate Risk Summary	-	-	-	☐	
Internal Controls Review	-	☐	-	-	
Terms of Reference					
Audit Committee - Annual Evaluation	-	-	☐	-	
Review Terms of Reference	-	-	-	☐	
KPI Reporting	-	-	-	☐	

7.9 - Eastern Health Authority – Adopted Policies

EASTERN HEALTH AUTHORITY

Adopted Policies - Governance

Policy Ref	Governance	Date of Initial Adoption by Board	Last Review Date	Next Review Date	Audit Committee YES/NO		Responsible Person	Contact Manager Ref	Date Published on EHA Website	Notes
Gov01	Code of Conduct for Board Members including Complaints Handling Policy	10-Nov-99	25-Jun-25	Jun-27	No		ML	D12/1640[v5]	1/07/2025	
Gov02	Meeting Procedures Policy	1-Feb-12	20-Feb-19	Jun-25	No		ML	D12/1625[v5]	21/02/2021	Policy drafted to be reviewed by Solicitors prior to submission to Audit Committee.
Gov03	Safe Environment Policy	22-Jun-11	17-Nov-21	Dec-25	No		AF	D12/1888[v3]	26/11/2021	Drafted waiting feedback from Management Team, scheduled for Board of Management - February 2026 for consideration
Gov04	Food Business Inspection Fee Policy	12-Feb-03	25-Jun-25	Jun-26	No		NC	D11/2039[v15]	1/07/2025	
Gov05	Food Business Audit Fee	22-Oct-08	25-Jun-25	Jun-26	No		NC	D13/3724[v11]	1/07/2025	
Gov06	Enforcement Policy	22-Oct-08	29-Jun-22	Jun-26	No		NC	D15/9945[v4]	29/03/2018	Drafted waiting feedback from Management Team, scheduled for Board of Management - February 2026 for consideration
Gov07	Code of Conduct - Employees	7-May-14	25-Jun-25	Jun-27	No		ML	D14/5685[v6]	1/07/2025	
Gov08	Risk Management Policy	6-Feb-13	28-Aug-24	May-28	YES		ML	D15/5720[v6]	01/09/2024	
Gov10	Work Health Safety & Injury Management Policy	30-Oct-13	27-Mar-24	Feb-26	No		ML	D14/7655[v6]	28/09/2021	
Gov11	Complaints Handling Policy	31-Aug-16	2-Dec-20	Dec-22	YES		ML	D16/6150[v2]	28/09/2021	Policy drafted to be reviewed by Solicitors prior to submission to Audit Committee.
Gov12	Confidentiality Guidelines	20-Feb-19	NA	Dec-25	No		ML	D19/2906	22/02/2019	
Gov13	Records Management Policy	26-Feb-20	NA	Feb-22	No		AF	D14/14028[v2]	28/09/2021	Updated policy currently being reviewed - to be submitted Board of Management - February 2026 for consideration
Gov14	Risk and Opportunity Management - Updated Corporate Risk Summary		28-Aug-24	May-28	YES		ML	D13/630[v10]	01/09/2024	

Adopted Policies - Financial Management

Policy Ref	FINANCIAL MANAGEMENT	Date of Initial Adoption by Board	Last Review Date	Next Review Date	Audit Committee YES/NO	Date of last Audit Committee Endorsement	Responsible Person	Trim Ref	Date Published on EHA Website	Notes
FM01	Motor Vehicle Use Policy	9-Jun-04	26-Jun-19		No	N/A	AF	D13/6720[v5]	n/a	
FM02	Procurement Policy	22-Jun-11	25-Jun-25	Jun-27	Yes	28-May-25	AF	D14/6484[v5]	28/09/2021	
FM03	Debt Collection Policy	19-Feb-14	6-Dec-23	Dec-25	Yes	8-Feb-24	AF	D14/2952[v8]	28/09/2021	
FM04	Internal Controls Register	12-Aug-15	1-May-25	May-27	Yes	28-May-25	AF	D15/6787[v5]	n/a	
FM05	Fraud and Corruption Prevention Policy	25-Nov-15	1-Aug-25	Aug-27	Yes	1-Aug-22	AF	D15/15273[v3]	29/03/2018	