



Audit Committee Meeting

12 August 2026



local councils working together to protect the health of the community



**EASTERN HEALTH AUTHORITY
AUDIT COMMITTEE MEETING**

Wednesday 12 August 2026

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 12 August 2026 commencing at 5:00pm.

**MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER**

AGENDA

EASTERN HEALTH AUTHORITY AUDIT COMMITTEE MEETING

Wednesday 12 August 2026

Commencing at 5:00 pm

1. Opening

1.1 Selection of Presiding Member

In accordance with clause 2.14 of the EHA Audit Committee Terms of Reference the Committee will appoint a member as its Presiding Member.

2. Acknowledgement of Traditional Owners

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

3. Opening Statement

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

4. Apologies

5. Minutes

Recommendation

That the minutes of the meeting of the Audit Committee held on 13 May 2026 as printed and circulated be taken as read and confirmed.

6. Matters arising from the minutes

7. Reports

7.1. Adoption of Annual Business Plan and Budgeted Financial Statements for 26/27... 10

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10. 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 May 2026 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

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

Cr Peter Cornish	City of Burnside
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5 CONFIRMATION OF MINUTES

M Harding moved:

RECOMMENDATION

That:

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

Seconded by N Caon

CARRIED UNANIMOUSLY

1: 052026

6 MATTERS ARISING FROM THE MINUTES

7 ADMINISTRATION REPORTS

7.1 FINANCE REPORT AND SECOND (SEPTEMBER 2025) BUDGET REVIEW FOR 2025/2026

M Harding moved:

RECOMMENDATION

That:

1. The Finance Report and Second (December 2025) Budget Review for 2025/2026 report be received. The report was presented to the Board of Management at its 29 April 2026 meeting.
2. The revised financial forecast for 2025/2026 is noted.

Seconded by N Caon

CARRIED UNANIMOUSLY 2: 052026

7.2 DRAFT ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2026/2027

M Harding moved:

RECOMMENDATION

That:

The Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 Report is received.

Seconded by N Caon

CARRIED UNANIMOUSLY 3: 052026

7.3 FINANCE REPORT AND THIRD (MARCH 2026) BUDGET REVIEW FOR 2025/2026

M Harding moved:

RECOMMENDATION

That:

1. The Finance Report and Third (March 2026) Budget Review for 2025/2026 report be received. The report was presented to the Board of Management at its 29 April 2026 meeting.
2. The revised financial forecast for 2025/2026 is noted.

CARRIED UNANIMOUSLY 4: 052026

7.4 REVIEW OF EASTERN HEALTH AUTHORITY INTERNAL CONTROL REGISTERS

M Harding moved:

RECOMMENDATION

That:

1. The report regarding the Eastern Health Authority Internal Controls Register is received.
2. The Internal Controls Register is endorsed, with Management provided with suggested opportunities for future improvement and incorporation into ongoing controls.

Seconded by N Caon

CARRIED UNANIMOUSLY 5: 052025

7.5 INTERIM AUDIT COMPONENT OF EXTERNAL AUDIT FOR THE 2025/2026 FINANCIAL YEAR

M Harding moved:

RECOMMENDATION

That:

The Interim Audit Component of External Audit for the 2025/2026 Financial Year report is received.

Seconded by N Caon

CARRIED UNANIMOUSLY 6: 052026

8 CORRESPONDENCE

9 OTHER BUSINESS

10 CLOSURE OF MEETING

Presiding member, Madeleine Harding, declared the meeting closed at 6:40pm.

7.1 ADOPTION OF ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2026/2027

Author: Michael Livori

Ref: AF25/72

Summary

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

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

Eastern Health Authority's (EHA) Charter requires pursuant to clause 7.3 that;

7.3. Budget

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

Report

Following a workshop held on 4 March, at which members of the Audit Committee were in attendance, Board of Management members were provided with a report in relation to the Draft Annual Business Plan and Budgeted Financial Statements that was developed for the 2026/2027 financial year. The Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 were subsequently endorsed via circular resolution on 31 March 2026 as detailed below.

Resolution Endorsed by Circular Resolution

1.0 DRAFT ANNUAL BUSINESS PLAN AND BUDGETED FINANCIAL STATEMENTS FOR 2026/2027

1. The Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 Report is received.
2. The Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 provided as attachment 1 to this report is endorsed.
3. The Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 provided as attachment 1 to this report is provided to Constituent Councils for endorsement.

There were eight (8) votes in favour, zero (0) votes against. Eight (8) votes were received before the prescribed date and time in the notice of Friday 27 March 2026 5:00pm.

There was no material changes made to the content of the Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 provided as attachment 1 to this report from those presented for the Boards consideration via a Circular Resolution on 19 March 2026 and provided to Constituent Councils for consideration on 31 March 2025 (attachment 2). The Draft Annual Business Plan and Budgeted Financial Statements have however been updated into a presentational format.

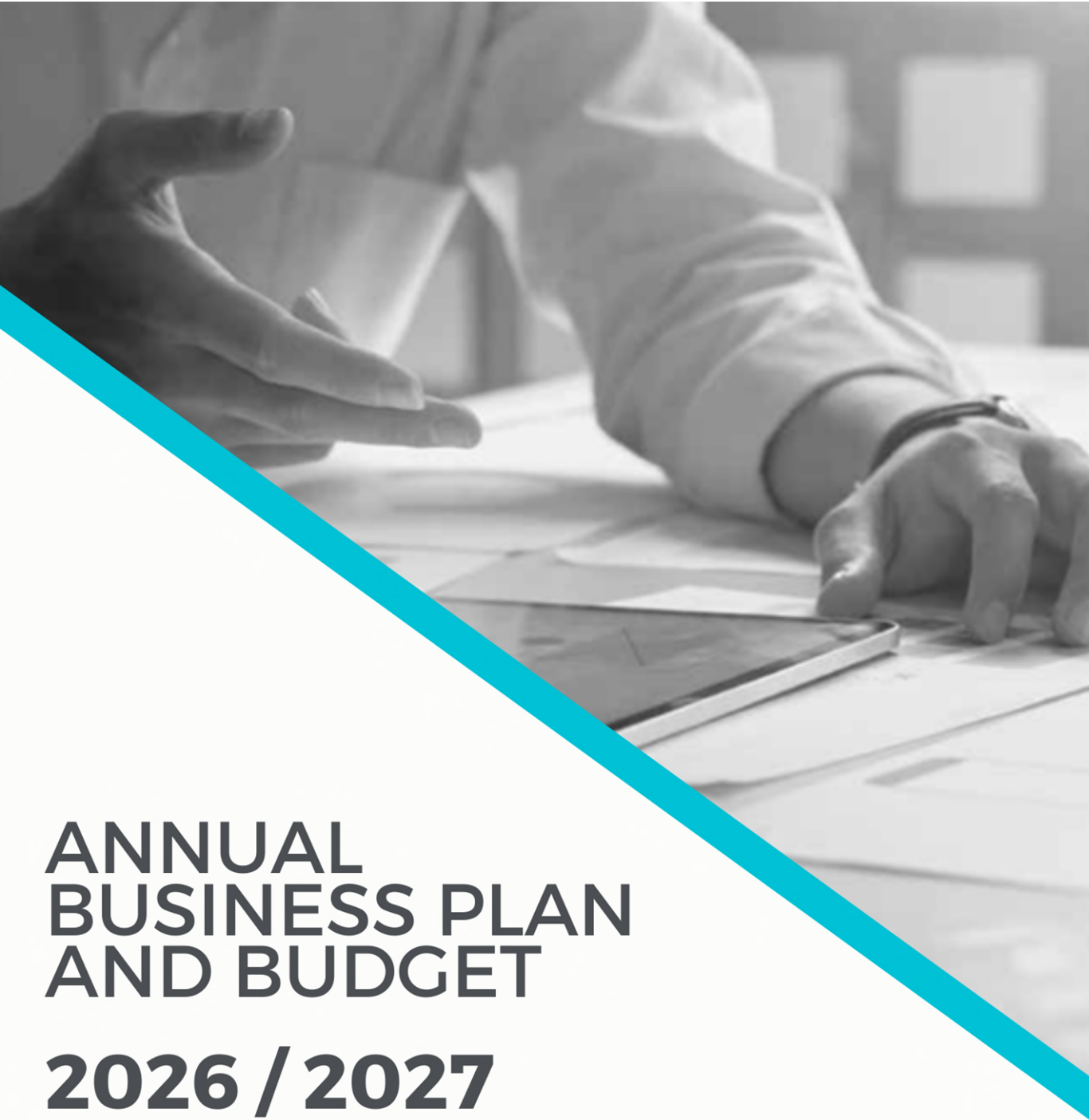
Correspondence received from Constituent Councils is provided as attachment 3 which details that all Constituent Councils have endorsed the Draft Annual Business Plan and Budgeted Financial Statements for 2026/2027 in accordance with clause 8.1(c) of its Charter

In accordance with the *Local Government Act 1999* and the Eastern Health Authority Charter, the Annual Business Plan and Budget for 2026/2027 (provided as attachment 1) was subsequently adopted by the Board at its meeting of 24 June 2026.

RECOMMENDATION

That:

1. The report regarding the adoption of the Eastern Health Authority Annual Business Plan and Budgeted Financial Statements for 2026/2027 is received.



ANNUAL BUSINESS PLAN AND BUDGET

2026 / 2027



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About Eastern Health Authority

Eastern Health Authority (EHA) is a regional subsidiary established under the Local Government Act 1999. Located in Adelaide's eastern and inner northern suburbs, EHA has a long and proud history of protecting the health, safety and wellbeing of these communities currently comprising approximately 173,603 residents.

Vision

To protect and enhance the health, safety and wellbeing of our region.

Mission

To be a trusted leader in providing evidence-based services, advice and advocacy on public health protection on behalf of our Constituent Councils.

Constituent Councils

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

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

EHA's success is built on our singular and dedicated focus on public and environmental health, specialist and passionate staff, and strong and open relationships with our Constituent Councils. EHA also effectively advocates on public health matters as a united regional voice.

The approach represents outstanding value for money for ratepayers and means our communities enjoy the highest standards of environmental health services, which continue to evolve, but generally include:

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

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

Population Served	173,603
Staffing	25 Staff (18 FTE)
Number of Inspections Undertaken	1,811
Number of Immunisations Administered	19,673
Total Budget	\$3,114K
Grant Funding Received	\$265K
User Income Generated	\$336K
Constituent Council Contributions	\$2,281K

EHA has developed an Annual Business Plan (ABP) and Budget that outlines its objectives and activities for the upcoming financial year, specifying its financial requirements and how it will measure and monitor performance.

Towards 2033 Strategic Priorities

1. Deliver great public and environmental health services
2. Grow our immunisation programs
3. Strengthen food safety practices across our region
4. Govern well and demonstrate leadership within the public health sector



Strategic Influences

The environment in which EHA and our Constituent Councils operate is always changing. When preparing the ABP, EHA has considered the key influences that we need to be aware of and respond to throughout the next 12 months.

The major external factors that we have taken into consideration in the preparation of our ABP are summarised below through a PESTEL analysis.

P Political	• Changes in state and local government focus, direction and policies • Changes to service expectations.
E Economic	• Labour costs and Enterprise Agreement obligations. • Service and Programming changes. • Stable school immunisation programming.
S Social	• Community attitudes to vaccines. • Community expectations of environmental health. • Community attitude towards compliance.
T Technological	• Increased functionality from enhanced immunisation database. • Data collection and analysis. • Online services and information provision.
E Environmental	• Environmental health impacts of a changing climate. • Increased risk of emergency events from a changing climate. • Disease from pests.
L Legal	• Public health legislation and regulations (including reporting). • Training and compliance requirements. • Registration and licensing systems.

Annual Business Plan Overview

Summary

Strategic Priority	Supporting Actions
Priority 1 Deliver great public and environmental health services	1. Continue to update EHA's wastewater register and communicate key information regarding service schedules to affected properties and updates accordance with the SA Public Health (Wastewater) Regulations 2013. 2. Create a set of public health templates for EHO's to use when investigating public health complaints and communicating findings and required actions to businesses and residents. 3. Continue to provide feedback to SA Health on the review of Public Health Regulations review as required. 4. Commence the review and update of EHA's Emergency Public Health Management Plan.
Priority 2 Grow our immunisation programs	5. Increase awareness of EHA's public immunisation clinic program by leveraging the various communication channels including use of EHA's and council's social media platforms, community newsletters, and other local advertising channels, to reach a wider audience. 6. Continue to uphold strong governance and ensure the successful delivery of EHA's public clinic immunisation program, fully aligned with the National Immunisation Program (NIP) Schedule. 7. Deliver the School Immunisation Program (SIP) in accordance with the SA Health Service Agreement contract. In partnership with SA Health, develop and distribute communication toolkits for schools and families to facilitate clear and effective information sharing. 8. Develop a business case for providing immunisation services to non-Constituent Councils, based on available opportunities. 9. Explore additional opportunities within the community to promote EHA's services, such as partnering with local organisations, utilising local media platforms.

Strategic Priority	Supporting Actions
Priority 3 Strengthen food safety practices across our region	10. Review and update the food business 'Welcome Pack' to provide up to date and relevant information for new food business. 11. Diversify the delivery of food safety training materials through social media and face to face training. 12. Undertake a performance evaluation of food safety inspection practices provided by EHA.
Priority 4 Govern well and demonstrate leadership within the public health sector	13. Revise Annual Business Plan Structure to align with EHA Strategic Plan – Towards 2033. 14. Distribution of targeted quarterly performance reports for Constituent Councils to supplement Board reports. 15. Deliver upon request a presentation highlighting strengths and benefits of centralised service delivery model for Constituent Council Elected Members. 16. Workplace Health and Safety (WHS) Performance – Effectively identifying and mitigating workplace hazards to ensure the health, safety, and wellbeing of employees, with measurable outcomes.

Strategic Priority 1 – Deliver great public and environmental health services

Outcomes and Key Performance Indicators

Outcome	KPIs
1.1 The health and safety of our communities is strengthened through our environmental health services.	- EHA meets at least 95% of public health inspection requirements in accordance with legislation and adopted service standards. - At least 90% of public health complaints are acknowledged within 48hrs and investigated within EHA's adopted service standards.
1.2 Residents and businesses take action to reduce public health risks because of our proactive communications and education.	100% of public pools and spas receive communication regarding communicable diseases prior to the summer season. - Use EHA's social media platforms to publish five posts including public health messaging. - Distribute public health communication / education material targeted to residents and or businesses three times a year or as required by SA Health for Constituent Councils to publish.

1.3 Actively engaging with other organisations results in wider and more effective efforts to manage public health risks across the region.	• Continue to actively attend all scheduled State Interagency Hoarding and Squalor Network Meetings. • Host at least two information sessions for new Constituent Council employees to communicate EHA's service provisions.
1.4 Resilience to climate and emergency risks across our region is strengthened through the delivery of our public and environmental health services.	• Attend and participate in all Scheduled Eastern Adelaide Zone Emergency Management Committee meetings. • Participate in at least one business continuity or emergency management plan exercise each year, or as requested.

Core Services

EHA is committed to delivering the following core services in support of achieving its Strategic Priorities and Supporting Outcomes:

- Comply with relevant legislation and reporting requirements in undertaking assessments and investigating complaints to ensure appropriate standards are met in regulated premises:
 - Public swimming pools and spas
 - Cooling towers and warm water systems
 - Personal care and body art
 - Onsite wastewater management systems
- Deliver multi-agency responses to public health enquiries and complaints within the built environment that give rise to public health risk.
- Provide information, advice and resources to households and businesses to assist with the management of public health risks.
- Contribute to and promote inter-agency management of residents impacted by hoarding and squalor.
- Develop, maintain, and distribute a comprehensive range of health education and promotion material to educate the community and promote good public health supporting areas of focus identified by SA Health.
- Assess applications under the Supported Residential Facilities legislation and undertake inspections and investigations to ensure residents receive an appropriate level of care.
- EHA conduct unannounced audits of all single license and non-dual Support Residential Facilities each year.
- Liaise with Constituent Councils and Eastern Adelaide Zone Emergency Management Committee to ensure integration of emergency management arrangements.
- Provide public and environmental health information to the community and businesses during emergencies to minimise public health consequences of emergency events.
- Actively collaborate and participate in the State Inter-agency Hoarding and Squalor group (SAHSN).

Supporting Actions

Supporting Actions	Why this matters?	Strategic Alignment
1. Continue to update EHA's wastewater register and communicate key information regarding service schedules to affected properties and updates accordance with the SA Public Health (Wastewater) Regulations 2013.	Maintaining an up-to-date wastewater register is essential to ensure these systems can be monitored. Using the information gathered allows for communication to be made regarding maintenance and how to identify public health risks that arise from wastewater systems on their property.	1.1 1.2
2. Create a set of public health templates for EHO's to use when investigating public health complaints and communicating findings and required actions to businesses and residents.	Templates encourage a consistent approach to investigation and ensure that the community is receiving clear and correct information regarding management of public health risks.	1.1 1.2
3. Continue to provide feedback to SA Health on the review of Public Health Regulations review as required.	EHA's key responsibility is to administer the Public Health Act and its associated Regulations. Providing feedback to the review of the Regulations enables EHA to address what is working well and areas of change to enable these legislative tools to be effective to ensure residents are provided with a safe and healthy lifestyle.	1.1
4. Commence a review and updating of EHA's Emergency Management Plan.	A new Local Government Emergency Management Framework and Council Management Policy Template has been released. Updating EHA's Emergency Management Plan will strengthen clarity, consistency and safety in how EHA prepares for emergency management activities.	1.4

Strategic Priority 2 – Grow our immunisation programs

Outcomes and Key Performance Indicators

Outcome	KPIs
2.1 Contribute to reducing the spread of preventable disease through effective immunisation programs that are delivered in accordance with legislation and standards.	- Annual public clinic performance evaluation completed. - Service surveys are completed at the conclusion of both the annual School Immunisation Program and the Workplace Flu Program. - Annually conduct an internal review to ensure immunisation services are being delivered in full compliance with relevant legislation and standards.
2.2 Our immunisation programs are highly valued and trusted by the community because they are accessible, efficient and client centric.	- At least 75% of public clinic bookings will be made online, improving convenience for clients. - All eligible students are offered vaccinations through the School Immunisation Program (SIP). - Clinic Timetable is annually reviewed in consultation with Constituent Councils. Timetable for the new calendar year is published by first week of December. - Host at least two information sessions for new Constituent Council employees to communicate EHA's immunisation service provisions.
2.3 More people are immunised, and EHA's revenue streams are further diversified, through new immunisation programs and activities that deliver a net benefit to Constituent Councils.	Aim to reach a renewal rate of at least 60% for the Workplace Flu Immunisation Program.
2.4 Support advocacy with funders and regulators for improved funding to make our immunisation programs more sustainable.	Continue to advocate as appropriate no reduction in the level of State Government funded provided to EHA to deliver immunisation services.

Core Services

EHA is committed to delivering the following core services in support of achieving its Strategic Priorities and Supporting Outcomes:

- Deliver the School Immunisation Program in alignment with the SA Health Service Agreement, ensuring the program meets all required standards and effectively serves the needs of students and the broader community.
- Ensure effective governance and delivery of a public health immunisation program in compliance with relevant legislation and EHA's adopted service standards.
- Promote and offer a professional Workplace Immunisation Program on a fee-for-service basis.
- Promote EHA's public immunisation clinic program in line with EHA's marketing strategies.

- Provide Constituent Councils with educational and promotional materials related to immunisation.
- Promote EHA's online booking system for immunisation appointments, improving accessibility and convenience for clients.
- Engage in discussions with SA Health and the Local Government Association regarding funding and support for the delivery of local government immunisation services.
- Annual Cold Chain audit and pharmaceutical refrigerator maintenance undertaken.
- Continued focus on conducting thorough catch-up immunisation history assessments to ensure individuals are up to date with their immunisations.

Supporting Actions

Supporting Actions	Why this matters?	Strategic Alignment
1. Increase awareness of EHA's public immunisation clinic program by leveraging the various communication channels including use of EHA's and council's social media platforms, community newsletters, and other local advertising channels, to reach a wider audience.	Raising awareness of EHA's immunisation services improves community access to timely, evidence-based vaccinations and helps increase overall immunisation coverage to a wider and more diverse audience, ensuring important information is accessible, visible, and trusted. This focus helps boost immunisation uptake, supports equitable access across different population groups, and strengthens overall community protection by reducing preventable disease risks.	2.2
2. Continue to uphold strong governance and ensure the successful delivery of EHA's public clinic immunisation program, fully aligned with the National Immunisation Program (NIP) Schedule.	Reviewing all required immunisation policies, ensuring they remain current, supports safe and consistent service delivery, and effectively reduces operational risks. Providing monthly updates on vaccine developments and the NIP keeps the team informed, and fully aligned with national requirements, ensuring they can deliver EHA's public clinic immunisation program safely, accurately, and to a consistently high standard.	2.1 2.2
3. Deliver the School Immunisation Program (SIP) in accordance with the SA Health Service Agreement contract. In partnership with SA Health, develop and distribute communication toolkits for schools and families to facilitate clear and effective information sharing.	Providing schools and parents with relevant information strengthens community confidence in immunisation and support high immunisation coverage rates.	2.1 2.2

4. Develop a business case for providing immunisation services to non-Constituent Councils, based on available opportunities.	Expanding EHA's services beyond the Constituent Council areas may strengthen the sustainability and community value of EHA's immunisation program long-term.	2.3
5. Explore additional opportunities within the community to promote EHA's services, such as partnering with local organisations, utilising local media platforms.	Expanding working relationships with local trusted organisations increases EHA's visibility within the local community and increases community confidence in EHA's services.	2.3

Strategic Priority 3 – Strengthen food safety practices across our region

Outcomes and Key Performance Indicators

Outcome	KPIs
3.1 Contribute to the control of preventable illness through the effective monitoring and enforcement of food safety standards in our region.	- Conduct at least 90% of required 'high risk' Priority 1 and Priority 2 food business inspections. - At least 90% of food complaints are responded to within 48 hours and investigated within EHA's adopted service standards.
3.2 Food businesses take action to reduce food safety risks because of our proactive communication and education, and relationship building.	- The average star given under the SA Health Food Star Rating Scheme is increasing annually. - At least 95% of all new food businesses sent an electronic EHA Welcome Pack following notification. - Provide at least three food safety training session annually. - Use EHA's social media platforms to publish at least five posts including food safety messaging. - Distribute food safety communication / education material targeted to residents and or businesses three times a year or as required by SA Health for Constituent Councils to publish. - Host at least two information sessions for new Constituent Council employees to communicate EHA's service provisions.

Core Services

EHA is committed to delivering the following core services in support of achieving its Strategic Priorities and Supporting Outcomes:

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

- Provide reports on food safety assessments investigations and actions to the Board, Constituent Councils and SA Health.
- Provide food safety training for food businesses within EHA's Constituent Council area.
- Collate food safety newsletters to be distributed to EHA's food businesses.
- Develop and maintain a comprehensive range of health education and promotion material on food safety related issues and in particular areas of focus identified by SA Health.

Supporting Actions

Supporting Actions	Why this matters?	Strategic Alignment
1. Review and update the new food business, 'Welcome Pack' to provide up to date and relevant information for new food business.	Providing businesses with relevant information encourages compliance with food safety standards. An updated information pack can provide necessary information for food businesses on fit out requirements, training, food safety practices to ensure they are aware of relevant food safety standards upon commencing their business.	3.1 3.2
2. Diversify the delivery of food safety training materials through social media and face to face training.	Requirements for training for food businesses have been updated in previous years with the introduction of Food Safety Standard 3.2.2A. This has impacted the way food businesses engage in training materials. Exploring alternative delivery methods for food safety training to meet current needs of food businesses can contribute to improved food safety practices.	3.2
3. Undertake a performance evaluation of food safety inspection practices provided by EHA.	The purpose of the evaluation is to identify opportunities to continually improve and maintain a high-quality food safety inspection that comply with relevant legislation.	3.1

Strategic Priority 4 – Govern well and demonstrate leadership within the public health sector

Outcomes and Key Performance Indicators

Outcome	KPIs
4.1 EHA is effectively governed in accordance with the EHA Charter and other legislation we operate under.	- 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 review and implementation as required of identified risk controls in the EHA Corporate Risk Plan.
4.2 EHA is valued by its Constituent Councils as a result of regular and two-way communication.	- Meet with Constituent Council nominated contacts at least four times per year. - Provide an Annual Report to Constituent Councils by 30 September. - All Constituent Councils participate in EHA's Annual Business Plan and Budget setting process.
4.3 EHA is known and trusted as a thought leader and effective advocate on public and environmental health matters.	- Written submissions on public health reform proposals are endorsed by the Board. - Attend meetings of the Environmental Managers Forum.
4.4 Systems and technology allow us to innovate, work more efficiently and achieve stronger public health and safety outcomes.	- Deliver planned system enhancements to Content Manager. - Complete WHS inspections onsite and offsite digitally and report to ensure compliance with a focus to improve safety monitoring. - Reduce preparation time with the introduce of Power BI for our immunisation clinic reporting. - Develop, test, and maintain a Business Continuity Plan to ensure critical operations continue during disruptions, measured by completion of annual testing and plan updates. - Complete a Records Management Review to ensure compliance and efficiency.
4.5 We provide a safe, healthy and rewarding work environment.	- Review and maintain WHS systems to ensure compliance and a safe workplace. - Conduct regular monitoring, with input from the Work Safety Committee, to identify areas for improvement and assess the effectiveness of safety and wellness initiatives.

- Promote a safe workplace through active Work Safety Committee oversight, minimizing notifiable WHS incidents, and ensuring completion of required WHS training.
- Provide annual health checks, skin clinics, and mental health sessions to support employee wellbeing, psychological safety, and resilience.

Core Services

EHA is committed to delivering the following Core Services in support of achieving its Strategic Priorities and Supporting Outcomes:

- Prepare and monitor a Long-Term Financial Plan.
- Monitor and maintain our Corporate Risk Plan.
- Make submissions on public health reforms on behalf of Constituent Councils.
- Compile and submit all periodic reports on EHAs activities required by legislation (Public Health Act, Food Act, Safe Drinking Water Act etc.).
- Explore the potential for the expansion of service provision to areas outside of current Constituent Councils.
- Foster team cohesiveness and support effective teamwork.
- Provide systems for a safe working environment with appropriate Work Health and Safety (WHS) practices in place.
- Provide professional development opportunities for staff and encourage membership of relevant professional organisations.

Supporting Actions

Supporting Actions	Why this matters?	Strategic Alignment
1. Revise Annual Business Plan Structure to align with EHA Strategic Plan – Towards 2033.	Constituent Councils have determined to adopt a new approach to public health planning in the next iteration. In response, EHA has developed its Strategic Plan – “Towards 2033”, which will guide our work beyond 2025, ensuring it remains strategically focused and aligned with council priorities.	4.1
2. Distribution of targeted quarterly performance reports for Constituent Councils to supplement Board reports.	Quarterly reports provide easily digestible performance data in a dashboard format, highlighting EHA’s high-level service delivery. This strengthens transparency and council engagement.	4.2
3. Deliver upon request a presentation highlighting strengths and benefits of centralised service delivery model for Constituent Council Elected Members.	Presentations demonstrate EHA’s value as a centralised provider, fostering strategic engagement, relationships, and understanding of public health service delivery.	4.2

4. Workplace Health and Safety (WHS) Performance – Effectively identifying and mitigating workplace hazards to ensure the health, safety, and wellbeing of employees, with measurable outcomes.	Effective identification and mitigation of workplace hazards to ensure legal compliance, reduced risk, and demonstrate EHA’s commitment to a safe, healthy, and rewarding work environment. Measuring performance and implementing improvements builds trust with employees, clients, and Constituent Council members.	4.4
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Budget Overview

EHA forecasts the following operating result for the upcoming financial year.

Operating result Deficit/Surplus/Breakeven (\$0)

A total of \$2,281,900 will be raised through contributions from Constituent Councils, which represents a 3.68 % increase in overall collective contributions when compared to the previous year.

Operating Activity	(\$'000s)
Total Income	\$3,114
Less	
Employee costs	\$2,199
Operating Expenditure	\$857
Depreciation	\$58
Net Surplus (Deficit)	\$0

The key assumptions and influences that have been used to prepare the 2026-27 Budget are summarised below.

- Generally, a business as usual approach
- CPI Adelaide – December 2025 - 3.3%
- Annual public sector wage growth – December 2025 – 4.0%
- Current Enterprise Agreement expires 30 June 2026
- No Changes to the 2026 or 2027 School Immunisation Program

Budgeted Financial Statements can be found on pages 20 - 23 and consist of:

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

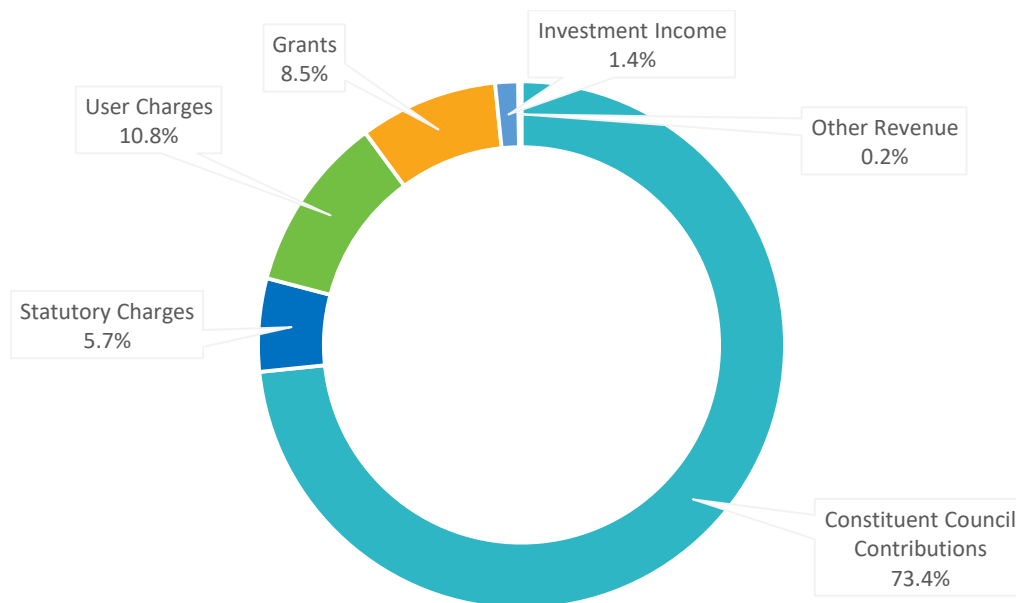
Our performance against this ABP will be reported in our Annual Report, which will be provided to Constituent Councils by 30 September 2026.

Funding the Annual Business Plan

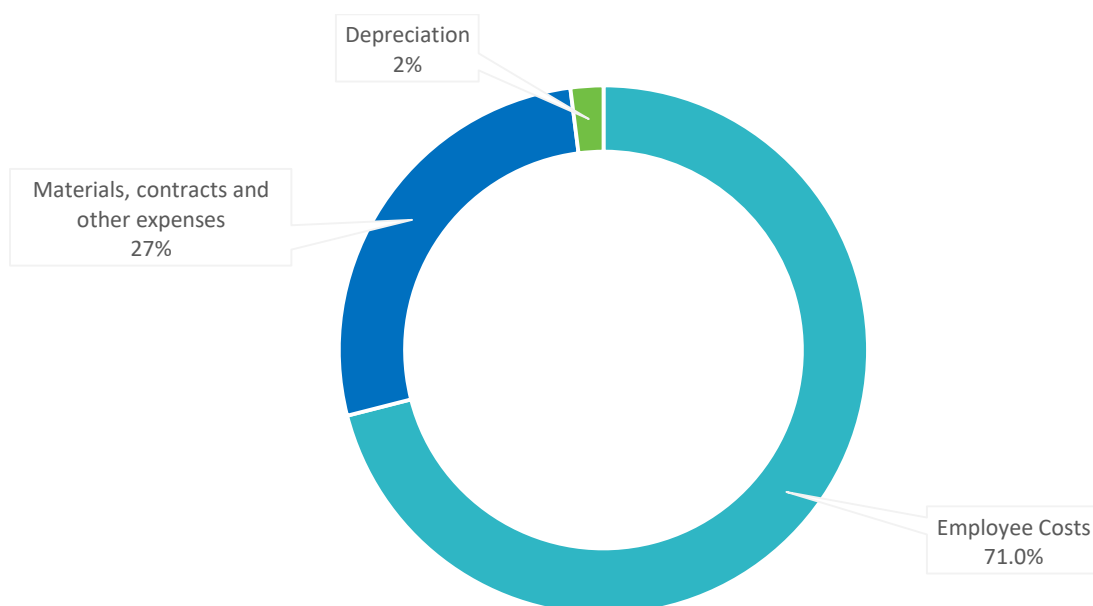
The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside for a 5% nominal administrative component that is shared equally (1% per council), costs are shared on a proportional basis, dependent upon the numbers of individual public health activities conducted by EHA on behalf of Constituent Councils.

Sources of Operating Revenue



Expenditure Breakdown



2026-27 Budget

Statement of Comprehensive Income

Statement of Comprehensive Income	Adopted Budget 2025/26 ¹	Draft Budget 2026/27 ²
Income		
Council contributions	2,201,000	2,281,900
Statutory charges	191,400	179,000
User charges	390,000	336,500
Grants, subsidies and contributions	259,000	265,000
Investment income	45,000	45,000
Other income	7,000	7,000
Total income	3,093,400	3,114,400
Expenses		
Employee costs	2,196,000	2,199,000
Materials, contracts and other expenses	849,400	857,400
Finance charges	-	-
Depreciation	48,000	58,000
Total Expenses	3,093,400	3,114,400
Operating Surplus / (Deficit)	-	-
Net gain (loss) on disposal of assets	-	-
Net Surplus / (Deficit)	-	-
Total Comprehensive Income	-	-

¹ As at 30 December 2026

² For year ending 30 June 2027

Statement of Cash Flows

Statement of Cash Flows	Adopted Budget 2025/26 ³	Draft Budget 2026/27 ⁴
Cashflow from Operating Activities		
Council contributions	2,201,000	2,281,900
Fees and other charges	191,400	179,000
User charges	390,000	336,500
Investment receipts	45,000	45,000
Grants utilised for operating purposes	259,000	265,000
Other	7,000	7,000
Payments		
Employee costs	(2,196,000)	(2,199,000)
Materials, contracts and other expenses	(849,400)	(857,400)
Finance payments	-	-
Net Cash Provided / (Used) by Operating Activities	48,000	58,000
Cash Flows from Financing Activities	-	-
Loans Received	-	-
Repayment of borrowings	-	-
Repayment of finance lease liabilities	-	-
Net Cash Provided / (Used) by Financing Activities	-	-
Cash Flows from Investing Activities		
Receipts	-	-
Sale of replaced assets	-	-
Payments	-	-
Expenditure on renewal / replacement of assets	-	-
Expenditure on new / upgraded assets	-	-
Distributions paid to Constituent Councils	-	-
Net Cash Provided / (Used) by Investing Activities	-	-
Net Increase (Decrease) in Cash Held	48,000	58,000
Cash and Cash Equivalents at start of reporting period	1,002,882	1,050,882
Cash and Cash Equivalents at end of reporting period	1,050,882	1,108,882

³ As at 30 December 2026

⁴ For year ending 30 June 2027

Statement of Financial Position

Statement of Financial Position	Adopted Budget 2025/26 ⁵	Draft Budget 2026/27 ⁶
Current Assets		
Cash and Cash Equivalents	1,050,882	1,108,882
Trade and Other Receivables	187,908	187,908
Total Current Assets	1,238,790	1,296,790
Non-Current Assets		
Infrastructure, property, plant and equipment	903,746	845,746
Total Non-Current Assets	903,746	845,746
Total Assets	2,142,536	2,142,536
Current Liabilities		
Trade and Other Payables	198,870	198,870
Provisions	289,788	289,788
Borrowings	139,565	139,565
Total Current Liabilities	628,223	628,223
Non-Current Liabilities		
Provisions	33,030	33,030
Borrowings	782,210	782,210
Total Non-Current Liabilities	815,240	815,240
Total Liabilities	1,443,463	1,443,463
Net Current Assets / (Current Liabilities)	610,567	668,567
Net Assets	699,073	699,073
Equity		
Accumulated Surplus / (Deficit)	699,073	699,073
Total Equity	699,073	699,073

⁵ As at 30 December 2026

⁶ For year ending 30 June 2027

Statement of Changes in Equity

Statement of Changes in Equity	Adopted Budget 2025/26 ⁷	Draft Budget 2026/27 ⁸
Accumulated Surplus		
Balance at beginning of period	699,073	699,073
Net surplus / (Deficit)	-	-
Balance at end of period	699,073	699,073
Total Equity		
Balance at beginning of period	699,073	699,073
Net surplus / (Deficit)	-	-
Balance at end of period	699,073	699,073

⁷ As at 30 December 2026

⁸ For year ending 30 June 2027

Ref: AF25/72

31 March 2026

Ms Julia Grant
Chief Executive Officer
City of Burnside
401 Greenhill Road
Tusmore SA 5065

Dear Julia

RE: Eastern Health Authority (EHA) Draft Annual Business Plan and Budget for 2026/2027

In accordance with clause 7 of the EHA Charter, the EHA Board of Management has considered and endorsed a draft Eastern Health Authority Annual Business Plan and Budget for 2026/2027 (ABP).

The draft ABP is aligned to our strategic priorities as set out in our Strategic Plan – Towards 2033. It outlines our activities for the financial year, our financial requirements, and how we will measure and monitor our performance. A copy of the report considered by the Board of Management is enclosed and contains the draft ABP.

The forecast for the 2026/2027 financial year is that EHA's operating result will be break-even. A total of \$2,281,900 will be raised through contributions from our Constituent Councils. The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside from a 5% nominal administrative component shared equally (1% per council), costs are shared on a proportional basis. The proportion is determined by the number of individual public health activities conducted by EHA on behalf of each Constituent Council.

Table 1 details the contribution required from each Constituent Council using the Charter formula. The table includes the change from the previous year. While there is a 3.68% overall increase in contributions, revised activity proportions have the effect of redistributing costs between Constituent Councils. The contribution requested from City of Burnside is \$649,168, which is an increase of 3.24% from the previous year.

Table 1: Constituent Council Contributions for 2026/2027

Council Contributions Required for 2026/2027							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Expenditure	\$ 3,114,400						
Less Income	\$ 832,500						
Constituent Council Distribution	\$ -						
Total Required Operating contributions	\$ 2,281,900						
Constituent Council Contribution proportion		28.45%	26.34%	30.30%	11.21%	3.69%	100.00%
Required Contribution 2026/2027		\$ 649,168	\$ 601,115	\$ 691,412	\$ 255,906	\$ 84,299	\$ 2,281,900
Previous Year Comparison							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Change in council contribution share		-0.12%	0.10%	-0.04%	0.17%	-0.12%	0.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contributions \$		\$ 20,356	\$ 23,593	\$ 23,712	\$ 12,878	\$ 361	\$ 80,900
Change in Contribution %		3.24%	4.09%	3.55%	5.30%	0.43%	3.68%

In relation to long-term contribution trends, Table 2 demonstrates that the average annual increase in contributions requested from Constituent Councils collectively over the last 13 financial years has been 2.91%. This figure is 3.85% for City of Burnside.

Table 2: Global long-term increase in contributions requested from Constituent Councils

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
2018/2019	\$ 1,723,023	\$ 42,153	2.51%
2019/2020	\$ 1,757,120	\$ 34,097	1.98%
2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
2026/2027	\$ 2,281,900	\$ 80,900	3.68%
Average Annual Increase for 13 year period			2.91%

If possible, it would be appreciated if feedback in relation to the ABP is received by 30 May 2026 so that it can be considered by the Board of Management prior to its meeting to be held on 24 June 2026 when it adopts the Annual Business Plan and Budget for 2026/2027.

If you need any more information or would like to discuss this further, please contact me on telephone 8132 3611.

Yours sincerely



Michael Livori
Chief Executive Officer

Ref: AF25/72

30 March 2026

Mr Paul Di Iulio
Chief Executive Officer
Campbelltown City Council
PO Box 1
Campbelltown SA 5074

Dear Paul

RE: Eastern Health Authority (EHA) Draft Annual Business Plan and Budget for 2026/2027

In accordance with clause 7 of the EHA Charter, the EHA Board of Management has considered and endorsed a draft Eastern Health Authority Annual Business Plan and Budget for 2026/2027 (ABP).

The draft ABP is aligned to our strategic priorities as set out in our Strategic Plan – Towards 2033. It outlines our activities for the financial year, our financial requirements, and how we will measure and monitor our performance. A copy of the report considered by the Board of Management is enclosed and contains the draft ABP.

The forecast for the 2026/2027 financial year is that EHA's operating result will be break-even. A total of \$2,281,900 will be raised through contributions from our Constituent Councils. The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside from a 5% nominal administrative component shared equally (1% per council), costs are shared on a proportional basis. The proportion is determined by the number of individual public health activities conducted by EHA on behalf of each Constituent Council.

Table 1 details the contribution required from each Constituent Council using the Charter formula. The table includes the change from the previous year. While there is a 3.68% overall increase in contributions, revised activity proportions have the effect of redistributing costs between Constituent Councils. The contribution requested from Campbelltown City Council is \$601,115, which is an increase of 4.09% from the previous year.

Table 1: Constituent Council Contributions for 2026/2027

Council Contributions Required for 2026/2027							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Expenditure	\$ 3,114,400						
Less Income	\$ 832,500						
Constituent Council Distribution	\$ -						
Total Required Operating contributions	\$ 2,281,900						
Constituent Council Contribution proportion		28.45%	26.34%	30.30%	11.21%	3.69%	100.00%
Required Contribution 2026/2027		\$ 649,168	\$ 601,115	\$ 691,412	\$ 255,906	\$ 84,299	\$ 2,281,900
Previous Year Comparison							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Change in council contribution share		-0.12%	0.10%	-0.04%	0.17%	-0.12%	0.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contributions \$		\$ 20,356	\$ 23,593	\$ 23,712	\$ 12,878	\$ 361	\$ 80,900
Change in Contribution %		3.24%	4.09%	3.55%	5.30%	0.43%	3.68%

In relation to long-term contribution trends, Table 2 demonstrates that the average annual increase in contributions requested from Constituent Councils collectively over the last 13 financial years has been 2.91%. This figure is 3.66% for Campbelltown City Council.

Table 2: Global long-term increase in contributions requested from Constituent Councils

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
2018/2019	\$ 1,723,023	\$ 42,153	2.51%
2019/2020	\$ 1,757,120	\$ 34,097	1.98%
2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
2026/2027	\$ 2,281,900	\$ 80,900	3.68%
Average Annual Increase for 13 year period			2.91%

If possible, it would be appreciated if feedback in relation to the ABP is received by 30 May 2026 so that it can be considered by the Board of Management prior to its meeting to be held on 24 June 2026 when it adopts the Annual Business Plan and Budget for 2026/2027.

If you need any more information or would like to discuss this further, please contact me on telephone 8132 3611.

Yours sincerely



Michael Livori
Chief Executive Officer

Ref: AF25/72

30 March 2026

Mr Mario Barone
Chief Executive Officer
City of Norwood Payneham & St Peters
175 The Parade
Norwood SA 5067

Dear Mario

RE: Eastern Health Authority (EHA) Draft Annual Business Plan and Budget for 2026/2027

In accordance with clause 7 of the EHA Charter, the EHA Board of Management has considered and endorsed a draft Eastern Health Authority Annual Business Plan and Budget for 2026/2027 (ABP).

The draft ABP is aligned to our strategic priorities as set out in our Strategic Plan – Towards 2033. It outlines our activities for the financial year, our financial requirements, and how we will measure and monitor our performance. A copy of the report considered by the Board of Management is enclosed and contains the draft ABP.

The forecast for the 2026/2027 financial year is that EHA's operating result will be break-even. A total of \$2,281,900 will be raised through contributions from our Constituent Councils. The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside from a 5% nominal administrative component shared equally (1% per council), costs are shared on a proportional basis. The proportion is determined by the number of individual public health activities conducted by EHA on behalf of each Constituent Council.

Table 1 details the contribution required from each Constituent Council using the Charter formula. The table includes the change from the previous year. While there is a 3.68% overall increase in contributions, revised activity proportions have the effect of redistributing costs between Constituent Councils. The contribution requested from City of Norwood Payneham and St Peters is \$691,412, which is an increase of 3.55% from the previous year.

Table 1: Constituent Council Contributions for 2026/2027

Council Contributions Required for 2026/2027							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Expenditure	\$ 3,114,400						
Less Income	\$ 832,500						
Constituent Council Distribution	\$ -						
Total Required Operating contributions	\$ 2,281,900						
Constituent Council Contribution proportion		28.45%	26.34%	30.30%	11.21%	3.69%	100.00%
Required Contribution 2026/2027		\$ 649,168	\$ 601,115	\$ 691,412	\$ 255,906	\$ 84,299	\$ 2,281,900
Previous Year Comparison							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Change in council contribution share		-0.12%	0.10%	-0.04%	0.17%	-0.12%	0.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contributions \$		\$ 20,356	\$ 23,593	\$ 23,712	\$ 12,878	\$ 361	\$ 80,900
Change in Contribution %		3.24%	4.09%	3.55%	5.30%	0.43%	3.68%

In relation to long-term contribution trends, Table 2 demonstrates that the average annual increase in contributions requested from Constituent Councils collectively over the last 13 financial years has been 2.91%. This figure is 2.80% for City of Norwood Payneham and St Peters.

Table 2: Global long-term increase in contributions requested from Constituent Councils

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
2018/2019	\$ 1,723,023	\$ 42,153	2.51%
2019/2020	\$ 1,757,120	\$ 34,097	1.98%
2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
2026/2027	\$ 2,281,900	\$ 80,900	3.68%
Average Annual Increase for 13 year period			2.91%

If possible, it would be appreciated if feedback in relation to the ABP is received by 30 May 2026 so that it can be considered by the Board of Management prior to its meeting to be held on 24 June 2026 when it adopts the Annual Business Plan and Budget for 2026/2027.

If you need any more information or would like to discuss this further, please contact me on telephone 8132 3611.

Yours sincerely



Michael Livori
Chief Executive Officer

Ref: AF25/72

31 March 2026

Mr Chris White
Chief Executive Officer
City of Prospect
PO Box 1
Prospect SA

Dear Chris

RE: Eastern Health Authority (EHA) Draft Annual Business Plan and Budget for 2026/2027

In accordance with clause 7 of the EHA Charter, the EHA Board of Management has considered and endorsed a draft Eastern Health Authority Annual Business Plan and Budget for 2026/2027 (ABP).

The draft ABP is aligned to our strategic priorities as set out in our Strategic Plan – Towards 2033. It outlines our activities for the financial year, our financial requirements, and how we will measure and monitor our performance. A copy of the report considered by the Board of Management is enclosed and contains the draft ABP.

The forecast for the 2026/2027 financial year is that EHA's operating result will be break-even. A total of \$2,281,900 will be raised through contributions from our Constituent Councils. The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside from a 5% nominal administrative component shared equally (1% per council), costs are shared on a proportional basis. The proportion is determined by the number of individual public health activities conducted by EHA on behalf of each Constituent Council.

Table 1 details the contribution required from each Constituent Council using the Charter formula. The table includes the change from the previous year. While there is a 3.68% overall increase in contributions, revised activity proportions have the effect of redistributing costs between Constituent Councils. The contribution requested from City of Prospect is \$255,906, which is an increase of 5.30% from the previous year.

Table 1: Constituent Council Contributions for 2026/2027

Council Contributions Required for 2026/2027							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Expenditure	\$ 3,114,400						
Less Income	\$ 832,500						
Constituent Council Distribution	\$ -						
Total Required Operating contributions	\$ 2,281,900						
Constituent Council Contribution proportion		28.45%	26.34%	30.30%	11.21%	3.69%	100.00%
Required Contribution 2026/2027		\$ 649,168	\$ 601,115	\$ 691,412	\$ 255,906	\$ 84,299	\$ 2,281,900
Previous Year Comparison							
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Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Change in council contribution share		-0.12%	0.10%	-0.04%	0.17%	-0.12%	0.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contributions \$		\$ 20,356	\$ 23,593	\$ 23,712	\$ 12,878	\$ 361	\$ 80,900
Change in Contribution %		3.24%	4.09%	3.55%	5.30%	0.43%	3.68%

In relation to long-term contribution trends, Table 2 demonstrates that the average annual increase in contributions requested from Constituent Councils collectively over the last 13 financial years has been 2.91%. This figure is 1.40% for City of Prospect.

Table 2: Global long-term increase in contributions requested from Constituent Councils

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
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2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
2026/2027	\$ 2,281,900	\$ 80,900	3.68%
Average Annual Increase for 13 year period			2.91%

If possible, it would be appreciated if feedback in relation to the ABP is received by 30 May 2026 so that it can be considered by the Board of Management prior to its meeting to be held on 24 June 2026 when it adopts the Annual Business Plan and Budget for 2026/2027.

If you need any more information or would like to discuss this further, please contact me on telephone 8132 3611.

Yours sincerely



Michael Livori
Chief Executive Officer

Ref: AF25/72

31 March 2026

Dr Andrew Johnson
Chief Executive Officer
Town of Walkerville
PO Box 55
Walkerville SA 5081

Dear Andrew,

RE: Eastern Health Authority (EHA) Draft Annual Business Plan and Budget for 2026/2027

In accordance with clause 7 of the EHA Charter, the EHA Board of Management has considered and endorsed a draft Eastern Health Authority Annual Business Plan and Budget for 2026/2027 (ABP).

The draft ABP is aligned to our strategic priorities as set out in our Strategic Plan – Towards 2033. It outlines our activities for the financial year, our financial requirements, and how we will measure and monitor our performance. A copy of the report considered by the Board of Management is enclosed and contains the draft ABP.

The forecast for the 2026/2027 financial year is that EHA's operating result will be break-even. A total of \$2,281,900 will be raised through contributions from our Constituent Councils. The component of income required from Constituent Councils to fund EHA operations is determined by a formula contained within the EHA Charter.

Aside from a 5% nominal administrative component shared equally (1% per council), costs are shared on a proportional basis. The proportion is determined by the number of individual public health activities conducted by EHA on behalf of each Constituent Council.

Table 1 details the contribution required from each Constituent Council using the Charter formula. The table includes the change from the previous year. While there is a 3.68% overall increase in contributions, revised activity proportions have the effect of redistributing costs between Constituent Councils. The contribution requested from Town of Walkerville is \$84,299, which is an increase of 0.43% from the previous year.

Table 1: Constituent Council Contributions for 2026/2027

Council Contributions Required for 2026/2027							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Expenditure	\$ 3,114,400						
Less Income	\$ 832,500						
Constituent Council Distribution	\$ -						
Total Required Operating contributions	\$ 2,281,900						
Constituent Council Contribution proportion		28.45%	26.34%	30.30%	11.21%	3.69%	100.00%
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Previous Year Comparison							
		Burnside	Campbelltown	NPSP	Prospect	Walkerville	Total
Contribution proportion 2025/2026		28.57%	26.24%	30.34%	11.04%	3.81%	100.00%
Change in council contribution share		-0.12%	0.10%	-0.04%	0.17%	-0.12%	0.00%
Required Contribution 2025/2026		\$ 628,812	\$ 577,522	\$ 667,700	\$ 243,028	\$ 83,938	\$ 2,201,000
Change in Contributions \$		\$ 20,356	\$ 23,593	\$ 23,712	\$ 12,878	\$ 361	\$ 80,900
Change in Contribution %		3.24%	4.09%	3.55%	5.30%	0.43%	3.68%

In relation to long-term contribution trends, Table 2 demonstrates that the average annual increase in contributions requested from Constituent Councils collectively over the last 13 financial years has been 2.91%. This figure is a decrease of 0.26% for Town of Walkerville.

Table 2: Global long-term increase in contributions requested from Constituent Councils

Combined Council Requested Contributions	Net Cost	\$ change previous year	% Change previous year
2013/2014	\$ 1,576,207		
2014/2015	\$ 1,576,605	\$ 398	0.03%
2015/2016	\$ 1,609,308	\$ 32,703	2.07%
2016/2017	\$ 1,641,055	\$ 31,747	1.97%
2017/2018	\$ 1,680,870	\$ 39,815	2.43%
2018/2019	\$ 1,723,023	\$ 42,153	2.51%
2019/2020	\$ 1,757,120	\$ 34,097	1.98%
2020/2021	\$ 1,790,674	\$ 33,554	1.91%
2021/2022	\$ 1,828,263	\$ 37,589	2.10%
2022/2023	\$ 1,828,000	\$ (263)	-0.01%
2023/2024	\$ 1,970,200	\$ 142,200	7.78%
2024/2025	\$ 2,094,100	\$ 123,900	6.29%
2025/2026	\$ 2,201,000	\$ 106,900	5.10%
2026/2027	\$ 2,281,900	\$ 80,900	3.68%
Average Annual Increase for 13 year period			2.91%

If possible, it would be appreciated if feedback in relation to the ABP is received by 30 May 2026 so that it can be considered by the Board of Management prior to its meeting to be held on 24 June 2026 when it adopts the Annual Business Plan and Budget for 2026/2027.

If you need any more information or would like to discuss this further, please contact me on telephone 8132 3611.

Yours sincerely



Michael Livori
Chief Executive Officer

5 June 2026

Mr Michael Livori
Chief Executive Officer
Eastern Health Authority

Via email: mlivori@eha.sa.gov.au

Dear Michael

REGIONAL SUBSIDIARIES ANNUAL BUSINESS PLANS AND BUDGETS 2026/27

At its meeting held Tuesday, 19 May 2026, Council Resolved (Resolution C52026/14146) in part:

11.2 Regional Subsidiaries Annual Business Plans and Budgets 2026/27

That Council approves the Eastern Health Authority draft Budget 2026/27, which presents Breakeven Budget.

Should you require further information please contact me at
mspearman@burnside.sa.gov.au

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Matthew Spearman', with a long horizontal stroke extending to the right.

Matthew Spearman
Director Corporate



**CAMPBELLTOWN
CITY COUNCIL**

Enq: Simon Zbierski
Ph: 8366 9289

22 April 2026

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

Via email: mlivori@eha.sa.gov.au


Dear Mr Livori

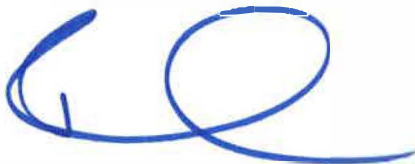
Eastern Health Authority – Draft Annual Business Plan and Budget for 2026/2027

I refer to your recent correspondence and wish to advise that at its meeting held on Tuesday 21 April 2026 Council endorsed the Authority's draft 2026/2027 Annual Business Plan and Budget, subject to it being noted that the correct Adelaide CPI for December 2025 was 3.30%, not the rate referenced in its Plan of 3.80%

Council also recognises its annual contribution of \$601,150 and that there is no movement in its equity share in the Eastern Health Authority in its draft 2026/2027 Annual Business Plan and Budget.

If you have any queries or wish to discuss this matter further, please contact Council's Manager Finance, Mr Simon Zbierski, on 8366 9289.

Yours sincerely



Paul Di Iulio
Chief Executive Officer

File Number: qA88432
Enquiries To: Lisa Mara
Direct Telephone: 8366 4549



**City of
Norwood
Payneham
& St Peters**

11 May 2026

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

Via email: mlivori@eha.sa.gov.au

Dear Michael

**EASTERN HEALTH AUTHORITY DRAFT 2026-2027 ANNUAL BUSINESS PLAN
AND BUDGET**

I am pleased to advise that at its meeting held on 5 May 2026, the Council considered the Eastern Health Authority Incorporated Draft 2026-2027 Annual Business Plan and Budget.

Pursuant to Clause 52 of the Charter, the Council has considered and hereby approves the Authority's Draft 2026-2027 Annual Business Plan and Budget.

If you require any further information please contact me on 8366 4549 or via email: lmara@npsp.sa.gov.au

Yours sincerely

Lisa Mara
GENERAL MANAGER, GOVERNANCE & CIVIC AFFAIRS

175 The Parade
Norwood SA 5067

PO Box 204
Kent Town SA 5071

Telephone
8366 4555

Email
townhall@npsp.sa.gov.au

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www.prospect.sa.gov.au

Ref. CR26/23242

17 June 2026

Mr Michael Livori
Chief Executive Officer
Eastern Health Authority
PO Box 275
Stepney SA 5069
Via email: eha@eha.sa.gov.au

Dear Michael

**EASTERN HEALTH AUTHORITY DRAFT ANNUAL
BUSINESS PLAN & BUDGET 2026/27**

I write on behalf of our CEO in response to your letter dated 31 March 2026 requesting that constituent councils consider the Eastern Health Authority Draft Annual Business Plan and Budget 2026/27.

I am pleased to advise that Council, at its meeting on 28 April 2026, endorsed the draft Plan and Budget, as per the below resolutions.

**10.9 EASTERN HEALTH AUTHORITY DRAFT ANNUAL BUSINESS PLAN AND BUDGET
2026/27**

RESOLUTION 2026/63

Moved: Cr Kristina Barnett

Seconded: Cr Mark Standen

That Council:

1. Having considered Item 10.9 Eastern Health Authority Draft Annual Business Plan and Budget 2026/27 receives and notes the report.
2. Endorses the Eastern Health Authority (EHA) Draft Annual Business Plan for 2026/2027 (as presented in Attachment 1).
3. Supports the Eastern Health Authority (EHA) Draft Budget for 2026/2027 (as presented in Attachment 1).
4. Authorises the Chief Executive Officer to write to Eastern Health Authority advising of Council's resolutions in relation to the Eastern Health Authority Draft Annual Business Plan and Budget 2026/27.

CARRIED UNANIMOUSLY

Yours sincerely

A handwritten signature in black ink, appearing to read 'John Pearce'.

John Pearce
Director City Growth & Development

From: Adele Field <AField@walkerville.sa.gov.au>
Sent: Tuesday, 26 May 2026 10:14 AM
To: EHA Group Mailbox
Cc: Muhammad Jawad
Subject: Advice - Council Resolution - Eastern Health Authority Draft Annual Business Plan and Budget 2026/27

You don't often get email from afield@walkerville.sa.gov.au. [Learn why this is important](#)

Good morning

Council considered Item 4.4 Eastern Health Authority Draft Annual Business Plan and Budget 2026/27 at the 25 May 2026 Special Council Meeting and resolved:

4.4 Eastern Health Authority Draft Annual Business Plan and Budget 2026/27

CNC155/05/26

Moved: Cr Nenke

Seconded: Cr Kaur

That Council approves the Eastern Health Authority Annual Business Plan and Budget 2026/27.

CARRIED

Kind Regards,

Adele Field
 Governance Officer

TOWN OF



Town of Walkerville

PO Box 55 | Walkerville SA 5081
 walkerville.sa.gov.au | AField@walkerville.sa.gov.au

WALKERVILLE

Connect with us



We acknowledge the Kaurna people as the traditional custodians of this land and respect their spiritual relationship with their country.



7.2 DRAFT GENERAL PURPOSE FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2026

Author: Michael Livori

Ref: AF25/48

Summary

This report presents the draft General Purpose Financial Reports for the year ended 30 June 2026 to the EHA Audit Committee for review. These statements have been prepared in accordance with the Local Government (Financial Management) Regulations 2011, Australian Accounting Standards, and the South Australian Model Financial Statements.

The General Purpose Financial Reports include four main statements: the Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, and Statement of Cash Flows, all accompanied by explanatory notes. As detailed in the reports, EHA is reporting a net surplus of \$297,680 for 2025–2026 compared to an operating surplus of \$191,892 in 2024-2025.

Report

EHA's external auditors (Dean Newberry) conducted an interim audit in early 2026 and a final balance date audit in July 2026. The 2026 statements presented as part of this report and provided as attachment 1 are based on the draft provided to the external auditors. Some minor amendments may be required to be made prior to the meeting date and the results will continue to be refined until final audit sign-off. Any significant disclosure or presentation issues identified by the external auditors will be presented as an update at this committee meeting by Whitney Sandow from Dean Newberry who will be in attendance.

EHA's Funding Statement 2025/2026 provides detailed information in relation to individual budget line performance. The Funding Statement provides information in relation to all operating expenses, including rent and vehicle leases. Rent and vehicle leases account for 25% of materials, contracts and other expenses. Accounting entries for leases are not included in the Funding Statement. The accounting adjustments required by the accounting standards relating to leases are made at year end.

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

Audit Management Letter

The auditors have indicated in their Audit Management Letter (provided as attachment 2) that subject to the following work being satisfactorily completed, they expect an unmodified audit opinion to be issued for the financial year:

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

Once the above noted work has been completed, the auditors will be able to finalise their audit opinion and issue their final reports.

Summary of Misstatements

As a result of audit work completed, a small number of misstatements were identified and subsequently corrected. These are detailed in below:

1. Building lease modification calculation was prepared to reflect changes to the lease arrangement, and the resulting accounting entries were determined. The proposed journal entry was provided to management for processing to ensure the accounts were accurately stated.
2. Motor Vehicle lease modification calculation was prepared to reflect changes to the lease arrangement, and the resulting accounting entries were determined. The proposed journal entry was provided to management for processing to ensure the accounts were accurately stated.
3. Testing performed over employee provisions identified that accrued leave hours maintained within the payroll system were not accurate, Corrective journal was therefore provided to management for processing to ensure that both the employee provision balances and their classification within the financial statements were accurately stated.

	Description	Operating Surplus / (Deficit)	Net Surplus / (Deficit)	Assets Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)	Status of Matter
1	Building Lease Modification	-	-	(13,186)	13,186	-	Corrected
1	Building Lease end of year entries	(10,923)	(10,923)	(97,644)	86,721	-	Corrected
2	Motor vehicle lease modification	-	-	51,337	(51,337)	-	Corrected
2	Motor vehicle lease end of year entries	2,053	2,053	(50,833)	48,780	-	Corrected
3	Employee Entitlement Provisions	(11,320)	(11,320)	-	(11,320)	-	Corrected
Summary Corrected Misstatements		(20,190)	(20,190)	(110,326)	86,030	-	

Management Override of Internal Controls

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

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

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

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

Property, Plant & Equipment – Fixed Asset Register

The Auditors conducted the following review on Note 7 of the financial statements:

1. Conducted sample testing on asset additions and disposals to verify accuracy and compliance with accounting policies.
2. Reviewed the presentation and disclosure of fixed assets in Note 7 of the financial statements to ensure alignment with the South Australian Local Government Model Financial Statements.
3. Reconciled Note 7 balances with the Authority's Asset Registers to confirm accuracy.

The sample testing identified that depreciation expense relating to Office Improvements had been incorrectly allocated to Office Equipment Accumulated Depreciation rather than Office Improvements Accumulated Depreciation. While this misclassification did not impact on the profit and loss statement, a journal entry was recorded to ensure the balance sheet accurately reflected the appropriate asset categories. Although this did not have any overall impact on the financial statements it was recommended to ensure that financial statements reflected the true balance.

Employee Provisions

Sample transaction testing of employee leave provisions identified that accrued leave hours maintained within EHA's payroll system were not accurate, resulting in misstated employee leave entitlement balances. The leave records were subsequently reviewed and amended by the external payroll consultant. Employee provisions were then recalculated based on the corrected leave balances, and the required adjustments were determined. In addition, it was identified that a journal previously posted included an incorrect current and non-current split of the employee provisions which required corrective adjustment.

The Auditors have recommended that, when new employees are added to the payroll system, leave accrual settings are reviewed and verified to ensure employees are accruing leave in accordance with their employment arrangements. Periodic reviews of leave accrual balances will be performed to identify and address any discrepancies in a timely manner.

Differences when comparing 2026 result with previous year

A full comparison of the 2024/2025 and 2025/2026 results is provided as attachment 3. A summary of the differences is provided below.

STATEMENT OF COMPREHENSIVE INCOME**Income**

Statutory Charges increased by \$6,176 to \$171,093 due to increased Food Inspection and fine Income.

User Charges increased by \$29,751 to \$368,294 due to an increase in worksite vaccines.

Grants and subsidies increased \$9,738 to \$258,648.

Investment income increased by \$10,534 to \$63,311 due to increased income from cash deposits.

Sundry income decreased by \$13,900 to \$7,071 (insurance claim in previous year).

Expenses

Employee Costs increased by \$56,296 to \$1,879,848.

Material, contracts, and other expenses increased by \$15,778 to \$665,049 (2.4%) with significant decrease in doubtful debts and increases in IT Licensing and Support costs.

Net Surplus/(Deficit) The net **surplus** for 2025-2026 was \$297,680, compared to \$191,892 in 2024-2025, a variation of \$98,184.

STATEMENT OF FINANCIAL POSITION

Total Current Assets increased by \$367,964 to \$1,627,743 primarily due to an increase in cash on hand.

Total Non-Current Assets decreased by \$123,855 to \$1,121,060 due to the application of AASB Standard 16 Leases. A note has been developed for the Board of Management in relation to the impact of AASB Standard 16 Leases on the General Purpose Financial Statement and is provided as attachment 4.

Total Current Liabilities: increased by \$72,043 to \$563,884 due to a reduction in Payables, Provisions and Lease Liabilities.

Total Non - Current Liabilities: decreased by \$125,615 to \$996,274 due to the application of AASB Standard 16 Leases.

Net Assets: increased by \$297,680 to \$1,188,645 reflecting the income statement result.

STATEMENT OF CASH FLOWS

*Net Cash **Provided** by Operating Activities* increased by \$212,075 to \$509,059.

*Net Cash **Used** by Financing Activities* increased by \$21,990 to \$135,503.

*Net Cash **Used** by Investing Activities* decreased by \$4,429 to \$20,180.

*Net **increase** in cash and cash equivalents* held increased by \$194,514 to \$353,376.

*Cash and Cash equivalents at **end of the reporting** period* increased \$353,376 to \$1,467,121.

STATEMENT OF CHANGES IN EQUITY

Accumulated Surplus and Total Equity increased by \$297,680 to \$1,188,645.

RECOMMENDATION

That:

1. The Draft General Purpose Financial Reports for the Year ending 30 June 2026 Report is noted.
2. The Committee is satisfied that the 2025/2026 Draft General Purpose Financial Reports present fairly the state of affairs of the organisation.
3. The 2025/2026 final audited General Purpose Financial Reports are presented to the Board of Management.
4. The Presiding Member of the Audit Committee is authorised to sign a statement to certify the independence of the external auditors.

Eastern Health Authority

General Purpose Financial Reports

for the year ended 30 June 2026

Eastern Health Authority

General Purpose Financial Reports

for the year ended 30 June 2026

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EASTERN HEALTH AUTHORITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

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 2026 and the results of its operations and cash flows for the financial year.
- internal controls implemented by EHA provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect EHA's accounting and other records.

.....
Michael Livori
CHIEF EXECUTIVE OFFICER

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

Date:

Eastern Health Authority
Statement of Comprehensive Income
for the year ended 30 June 2026

		2026	2025
	Notes	\$	\$
INCOME			
Council Contributions	3	2,201,000	2,094,100
Statutory charges	3	171,093	164,917
User charges	3	368,294	338,543
Grants, subsidies and contributions - Operating	3	258,648	248,910
Investment income	3	63,311	52,777
Other income	3	7,071	20,971
Total Income		3,069,417	2,920,218
EXPENSES			
Employee costs	4	1,879,848	1,823,552
Materials, contracts & other expenses	4	665,049	649,271
Depreciation, amortisation & impairment	4	182,185	183,012
Finance costs	4	44,655	64,887
Total Expenses		2,771,737	2,720,722
OPERATING SURPLUS / (DEFICIT)		297,680	199,496
Asset disposal & fair value adjustments	5	-	(7,604)
NET SURPLUS / (DEFICIT)		297,680	191,892
transferred to Equity Statement		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		297,680	191,892

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

Eastern Health Authority
Statement of Financial Position
as at 30 June 2026

		2026	2025
	Notes	\$	\$
ASSETS			
Current Assets			
Cash and cash equivalents	6	1,467,121	1,113,745
Trade & other receivables	6	160,622	146,035
Total Current Assets		1,627,743	1,259,780
Non-current Assets			
Property, plant & equipment	7	156,352	169,880
Right of Use Assets	7,11	964,708	1,075,035
Total Non-current Assets		1,121,060	1,244,915
Total Assets		2,748,803	2,504,695
LIABILITIES			
Current Liabilities			
Trade & other payables	8	107,783	80,132
Borrowings	8	-	-
Lease Liabilities	8,11	141,058	126,237
Provisions	8	315,043	285,472
Total Current Liabilities		563,884	491,841
Non-current Liabilities			
Lease Liabilities	8, 11	981,029	1,093,202
Provisions	8	15,245	28,687
Total Non-current Liabilities		996,274	1,121,889
Total Liabilities		1,560,158	1,613,730
NET ASSETS		1,188,645	890,965
EQUITY			
Accumulated surplus		1,188,645	890,965
TOTAL EQUITY		1,188,645	890,965

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 2026

	Notes	Acc'd Surplus	TOTAL EQUITY
2026			
Balance at end of previous reporting period		\$ 890,965	\$ 890,965
Restated opening balance		890,965	890,965
Net Surplus / (Deficit) for Year		297,680	297,680
Balance at end of period		1,188,645	1,188,645
2025			
Balance at end of previous reporting period		699,073	699,073
Restated opening balance		699,073	699,073
Net Surplus / (Deficit) for Year		191,892	191,892
Balance at end of period		890,965	890,965

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 2026

		2026	2025
CASH FLOWS FROM OPERATING ACTIVITIES	Notes	\$	\$
<i>Receipts:</i>			
Council contributions		2,201,000	2,282,569
Fees & other charges		171,093	164,917
User charges		344,507	384,115
Investment receipts		61,311	52,357
Grants utilised for operating purposes		258,648	248,910
Reimbursements		-	-
Other revenues		6,905	521
<i>Payments:</i>			
Employee costs		(1,863,719)	(1,923,959)
Materials, contracts & other expenses		(626,031)	(844,973)
Finance payments		(44,655)	(67,473)
Net Cash provided by (or used in) Operating Activities		509,059	296,984
 CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Payments:</i>			
Expenditure on renewal/replacement of assets		(20,180)	(24,609)
Net Cash provided by (or used in) Investing Activities		(20,180)	(24,609)
 CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Payments:</i>			
Repayment of principal portion of lease liabilities		(135,503)	(113,512)
Net Cash provided by (or used in) Financing Activities		(135,503)	(113,512)
Net Increase (Decrease) in cash held		353,376	158,863
 Cash & cash equivalents at beginning of period	9	1,113,745	954,882
Cash & cash equivalents at end of period	9	1,467,121	1,113,745

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 2026

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

3 Income recognition

3.1 Revenue

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

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

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

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 10.

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.

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.

5.3 Subsequent Recognition

All material asset classes are revalued on a regular basis such that the carrying values are not materially different from fair value. Material uncertainties exist in the estimation of fair value of a number of asset classes including land, buildings and associated structures and infrastructure. Further detail of these uncertainties, and of existing valuations, methods and valuers are provided at Note 9.

5.4 Depreciation of Non-Current Assets

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

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

5.5 Impairment

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

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

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 2026
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:

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026
Note 1 - Material Accounting Policies

9 Leases

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

EHA as a lessee

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

i) Right-of-use assets

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

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

The right-of-use assets are also subject to impairment. Refer to the accounting policies in section 5.5 - Impairment of non-financial assets above.

ii) Lease liabilities

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

10 Goods & Services Tax

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 2 - UNIFORM PRESENTATION OF FINANCES

The following is a detailed summary of both operating and capital investment activities of the 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 of EHA's finances.

	2026	2025
	\$	\$
Income		
<i>Council Contributions</i>	2,201,000	2,094,100
<i>Statutory charges</i>	171,093	164,917
<i>User charges</i>	368,294	338,543
<i>Grants, subsidies and contributions` - Operating</i>	258,648	248,910
<i>Investment income</i>	63,311	52,777
<i>Other income</i>	7,071	20,971
	<u>3,069,417</u>	<u>2,920,218</u>
Expenses		
<i>Employee costs</i>	(1,879,848)	(1,823,552)
<i>Materials, contracts and other expenses</i>	(665,049)	(649,271)
<i>Depreciation, amortisation and impairment</i>	(182,185)	(183,012)
<i>Finance costs</i>	(44,655)	(64,887)
	<u>(2,771,737)</u>	<u>(2,720,722)</u>
Adjusted Operating Surplus / (Deficit) before Capital amounts	297,680	199,496
Net Outlays on Existing Assets		
Capital Expenditure on renewal and replacement of Existing Assets	(20,180)	(24,609)
Finance Lease Payments for Right of Use Assets		
Add back Depreciation, Amortisation and Impairment	182,185	183,012
Grants Subsidies and Contributions - Capital Renewal		
Proceeds from Sale of Replaced Assets	-	-
	<u>162,005</u>	<u>158,403</u>
Net Outlays on New and Upgraded Assets		
Capital Expenditure on New and Upgraded Assets (including investment property & real estate developments)	-	-
Finance Lease Payments for Right of Use Assets		175,381
Proceeds from Sale of Surplus Assets (including investment property and real estate developments)	-	-
	<u>-</u>	<u>175,381</u>
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	<u>459,685</u>	<u>533,280</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 3 - INCOME

	Notes	2026 \$	2025 \$
COUNCIL CONTRIBUTIONS			
City of Burnside		628,812	588,959
Campbelltown City Council		577,522	530,383
City of Norwood, Payneham & St Peters		667,700	641,814
City of Prospect		243,028	248,997
Town of Walkerville		83,938	83,947
		<u>2,201,000</u>	<u>2,094,100</u>
STATUTORY CHARGES			
Inspection Fees: Food		143,974	131,505
Inspection Fees: Legionella		9,032	8,256
SRF Licences		1,932	1,636
Fines & Expiation Fees		16,155	23,520
		<u>171,093</u>	<u>164,917</u>
USER CHARGES			
Immunisation: Clinic Vaccines		99,211	100,566
Immunisation: Service Provision		80,000	77,422
Immunisation: Worksite Vaccines		97,620	74,355
Immunisation: Clinic Service Fee		7,913	3,560
Food Auditing		83,550	82,640
		<u>368,294</u>	<u>338,543</u>
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		63,311	52,777
Banks & other			
		<u>63,311</u>	<u>52,777</u>
OTHER INCOME			
Sundry		7,071	20,971
		<u>7,071</u>	<u>20,971</u>
GRANTS, SUBSIDIES, CONTRIBUTIONS			
<i>Grants, subsidies and contributions - Operating</i>			
Immunisation: School Programme		236,232	226,452
Immunisation: ACIR		22,416	22,458
Total Grants all sources		<u>258,648</u>	<u>248,910</u>
Sources of grants			
State government		258,648	248,910
Other		-	-
		<u>258,648</u>	<u>248,910</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 4 - EXPENSE

		2026	2025
	Notes	\$	\$
EMPLOYEE COSTS			
Salaries and Wages		1,613,624	1,589,097
Employee leave expense		46,495	24,887
Superannuation - defined contribution plan contributions	12	179,127	160,152
Superannuation - defined benefit plan contributions	12	13,012	21,086
Workers' Compensation Insurance		16,470	18,806
Other: Agency Staff and Medical Officer		11,120	9,524
Total Operating Employee Costs		1,879,848	1,823,552
Total Number of Employees		14	14
<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		8,280	8,000
Bad and Doubtful Debts		9,189	47,361
Governance expenses		9,592	7,755
Lease Expenses - short term leases	11	9,900	9,018
Subtotal - Prescribed Expenses		36,961	72,134
<u>Other Materials, Contracts & Expenses</u>			
Accounting		21,252	7,193
Contractors		57,751	61,688
Energy		10,883	11,880
Fringe benefits tax		22,440	26,175
Human Resources		21,120	16,602
Income Protection		28,697	21,679
Insurance		52,782	50,994
IT licensing and support		178,060	146,242
Legal Expenses		13,853	15,075
Motor vehicle expenses		14,441	22,607
Parts, accessories & consumables		100,784	114,521
Printing and stationery		22,416	16,048
Staff Training		19,928	18,127
Sundry		38,451	25,097
Telephone		14,737	16,742
Work health & safety		10,493	6,467
Subtotal - Other Materials, Contracts & Expenses		628,088	577,137
		665,049	649,271

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 5 - EXPENSE con't

		2026	2025
	Notes	\$	\$
DEPRECIATION, AMORTISATION & IMPAIRMENT			
Depreciation			
Buildings & Other Structures		23,642	23,642
Office Equipment, Furniture & Fittings		10,066	10,862
Right of use assets	11	148,477	148,508
		<u>182,185</u>	<u>183,012</u>
FINANCE COSTS			
ATO interest		-	6,266
Interest on Leases		44,655	58,621
		<u>44,655</u>	<u>64,887</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 5 - ASSET DISPOSALS AND FAIR VALUE ADJUSTMENTS

	2026	2025
Notes	\$	\$
PROPERTY, PLANT & EQUIPMENT		
<i>Assets renewed or directly replaced</i>		
Proceeds from disposal	-	-
Less: Carrying amount of assets sold	-	7,604
Gain (Loss) on disposal	-	(7,604)
NET GAIN (LOSS) ON DISPOSAL OR REVALUATION OF ASSETS	-	(7,604)

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 6 - CURRENT ASSETS

		2026	2025
	Notes	\$	\$
CASH & EQUIVALENT ASSETS			
Cash on Hand and at Bank		92,001	99,936
Deposits at Call		1,375,120	1,013,809
		<u>1,467,121</u>	<u>1,113,745</u>
TRADE & OTHER RECEIVABLES			
Accrued Revenues		5,754	3,754
Debtors - general		154,868	131,081
Prepayments		-	11,200
		<u>160,622</u>	<u>146,035</u>

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 7 - PROPERTY, PLANT & EQUIPMENT (PP&E)

	2025 \$				2026 \$			
Fair Value Level	Fair Value	Cost	Acc' Dep'n	Carrying Amount	Fair Value	Cost	Acc' Dep'n	Carrying Amount
Buildings & Other Structures	-	472,846	(333,932)	138,914	-	472,846	(357,574)	115,272
Office Equipment, Furniture & Fittings	-	277,889	(246,923)	30,966	-	298,069	(256,989)	41,080
Right of use assets	-	1,826,373	(751,338)	1,075,035	-	1,864,523	(899,815)	964,708
Total PP&E	-	2,577,108	(1,332,193)	1,244,915	-	2,635,438	(1,514,378)	1,121,060
Comparatives		2,179,029	(1,179,283)	999,746	-	2,577,108	(1,332,193)	1,244,915

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 2026

Note 7 - PROPERTY, PLANT & EQUIPMENT

	2025 \$	Carrying Amounts Movement During the Year \$								2026 \$
	Carrying Amount	Additions		Disposals	Dep'n	Impair't	Transfers		Net Reval'n	Carrying Amount
		New / Upgrade	Renewals				In	Out		
Buildings & Other Structures	138,914	-	-	-	(23,642)	-	-	-	-	115,272
Office Equipment, Furniture & Fittings	30,966	-	20,180	-	(10,066)	-	-	-	-	41,080
Right of use assets	1,075,035	-	-	-	(148,477)	-	-	-	38,150	964,708
Total PP&E	1,244,915	-	20,180	-	(182,185)	-	-	-	38,150	1,121,060
Comparatives	999,746	-	24,609	(7,604)	(183,012)	-	-	-	-	1,244,915

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 2026

Note 8 - LIABILITIES

		2026		2025	
		\$		\$	
TRADE & OTHER PAYABLES	Notes	Current	Non-current	Current	Non-current
Goods & Services		107,783		79,966	
GST Payable		-		166	
		<u>107,783</u>	<u>-</u>	<u>80,132</u>	<u>-</u>
BORROWINGS					
Leases Liabilities	11	141,058	981,029	126,237	1,093,202
		<u>141,058</u>	<u>981,029</u>	<u>126,237</u>	<u>1,093,202</u>

All interest bearing liabilities are secured over the future revenues of the Council.

PROVISIONS

LSL Employee entitlements (including oncosts)		145,009	15,245	114,246	28,687
AL Employee entitlements (including oncosts)		170,034	-	171,226	-
		<u>315,043</u>	<u>15,245</u>	<u>285,472</u>	<u>28,687</u>

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

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Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 9 - 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	2026 \$	2025 \$
Total cash & equivalent assets	6	1,467,121	1,113,745
Balances per Cash Flow Statement		1,467,121	1,113,745

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

Net Surplus (Deficit)	297,680	191,892
Non-cash items in Income Statement		
Depreciation, amortisation & impairment	182,185	183,012
Net increase (decrease) in unpaid employee benefits	16,129	(100,407)
Net (Gain) Loss on Disposals	-	7,604
	495,994	282,101
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables	(14,753)	42,039
Net increase (decrease) in trade & other payables	27,818	(27,156)
Net Cash provided by (or used in) operations	509,059	296,984

(c) Financing Arrangements

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10 - 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% and 5% (2025: 4% and 5%).

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

**Receivables - Fees & other
charges**

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

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

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

**Receivables - other levels of
government**

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

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

Carrying amount: approximates fair value.

Liabilities - Creditors and Accruals

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

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

Carrying amount: approximates fair value.

Liabilities - 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 2026

Note 10 - FINANCIAL INSTRUMENTS (con't)

Liquidity Analysis

2026	Due < 1 year	Due > 1 year ≤ 5 years	Due > 5 years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>Financial Assets</u>					
Cash & Equivalents	1,467,121	-	-	1,467,121	1,467,121
Receivables	160,622	-	-	160,622	160,622
Total	1,627,743	-	-	1,627,743	1,627,743
<u>Financial Liabilities</u>					
Payables	107,783	-	-	107,783	107,783
Lease Liabilities	180,931	602,870	676,194	1,459,995	1,122,087
Total	288,714	602,870	676,194	1,567,778	1,229,870

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 10 - 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 the 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 the EHA is the carrying amount, net of any impairment. All EHA investments are made with the SA Local Government Finance Authority and are guaranteed by the SA Government. Except as detailed in Note 6 in relation to individual classes of receivables, exposure is concentrated within the EHA's boundaries, and there is no material exposure to any individual debtor.

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

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

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

Eastern Health Authority
Notes to and forming part of the Financial Statements
for the year ended 30 June 2026

Note 11 - LEASES

Council as a Lessee

Right of Use Assets

(include description of assets which are leased)

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

Right of Use Assets (Carrying Value)	Building & Other Structures	Plant, Machinery & Equipment	Office Equipment	Total
At 1 July 2025	989,631	85,404		1,075,035
Additions	(13,186)	51,336		38,150
Depreciation Charge	(97,644)	(50,833)		(148,477)
At 30 June 2026	878,801	85,907	-	964,708

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

	2026
Opening Balance 1 July 2025	1,219,439
Additions	38,151
Payments	(135,503)
Closing Balance 30 June 2026	1,122,087
Current	141,058
Non Current	981,029

The maturity analysis of lease liabilities is included in Note 10.

The following are amounts recognised on profit or loss:

Depreciation expense right of use assets	148,477
Interest expense on lease liabilities	44,655
Expenses relating to short term leases	9,900
Total amount recognised in profit and loss	203,032

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

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 (12.0% in 2025-26; 11.5% in 2024-25). No further liability accrues to the EHA as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. EHA makes employer contributions to Salarylink as determined by the Fund's Trustee based on advice from the appointed Actuary. The rate is currently 6.3% (6.3% in 2024-25) of "superannuation" salary.

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

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

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

Contributions to Other Superannuation Schemes

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

**Notes to and forming part of the Financial Statements
for the year ended 30 June 2026**

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 2026.

Note 14 - EVENTS AFTER THE STATEMENT OF FINANCIAL POSITION DATE

There are no events subsequent to 30 June 2026 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 2026

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, 11 persons were paid the following total compensation:

	2026	2025
	\$	\$
Salaries, allowances & other short term benefits	390,514	223,826
TOTAL	390,514	223,826

Amounts received from Related Parties during the financial year.

	2026	2025
	\$	\$
City of Burnside	628,812	588,959
Campelltown Council	577,522	530,383
City of Norwood, Payneham & St Peters	667,700	641,814
City of Prospect	243,028	248,997
Town of Walkerville	83,938	83,947
TOTAL	2,201,000	2,094,100

Amounts paid to Related Parties during the financial year.

	2026	2025
	\$	\$
City of Norwood, Payneham & St Peters	125,888	119,138
TOTAL	125,888	119,138

DESCRIPTION OF SERVICES

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

Eastern Health Authority
Annual Financial Statements
for the year ended 30 June 2026
CERTIFICATION OF AUDITOR INDEPENDENCE

To the best of our knowledge and belief, we confirm that, for the purpose of the audit of the Eastern Health Authority for the year ended 30 June 2026, the 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*.

.....

(Insert name)

CHIEF EXECUTIVE OFFICER

.....

(Insert name)

PRESIDING MEMBER AUDIT COMMITTEE

Date:



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2026**

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 2026, 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

.....
**PRESIDING MEMBER
AUDIT COMMITTEE**

Date:



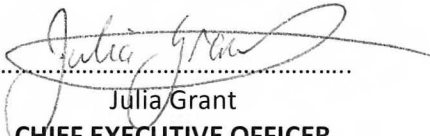
EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

CERTIFICATION OF AUDITOR INDEPENDENCE

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



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

Date: 14/07/26



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

CERTIFICATION OF AUDITOR INDEPENDENCE

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

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

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

Date: 15.7.2026



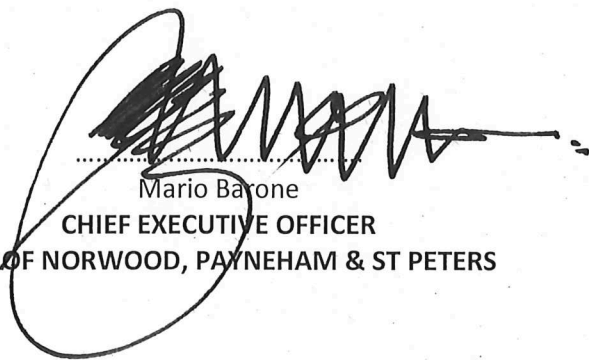
EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

CERTIFICATION OF AUDITOR INDEPENDENCE

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



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

Date: 15.07.2026.



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

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 2026, 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 'Chris White', is positioned above a horizontal dotted line.

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

Date: 16/07/2026



EASTERN HEALTH AUTHORITY

**ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2026**

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 2026, 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 'Muhammad Jawad', is positioned above the printed name.

Muhammad Jawad
ACTING CHIEF EXECUTIVE OFFICER
CORPORATION OF THE TOWN OF WALKERVILLE

Date: 16 /07 / 2026

7 August 2026

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

HEAD OFFICE
214 Melbourne Street
North Adelaide SA 5006

PO Box 755
North Adelaide SA 5006

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

Dean Newbery
ABN: 48 007 865 081

Dear Ms Harding

RE: External Audit Management Letter - Financial Year Ended 30 June 2026

We are pleased to report that we have completed our external audit of the Eastern Health Authority (**Authority**) for the financial year ended 30 June 2026.

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

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

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

1. Executive Summary

1.1 Scope

The audit procedures have been designed and carried out by the audit team in accordance with Australian Auditing Standards and per the audit scope prescribed under the *Local Government Act 1999* and applicable Regulations for the financial year ended 30 June 2026.

1.2 Audit Status

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

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

Subject to the finalisation of the matters outlined in this report, our audit opinion for the financial year ended 30 June 2026 will be signed without reference to any qualification.

1.3 Independence

In accordance with our professional ethical requirements, we confirm that for the financial year ended 30 June 2026, all members of our audit team have maintained their independence in accordance with the requirements of APES 110 – Code of Ethics for Professional Accountants, Part 4A, published by the Accounting Professional and Ethical Standards Board and in accordance with *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

1.4 Outstanding Matters

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

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

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

2. Summary of Misstatements

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

All misstatements identified below have been corrected.

	Description	Operating Surplus/ (Deficit)	Net Surplus / (Deficit)	Assets Dr/(Cr)	Liabilities Dr/(Cr)	Equity Dr/(Cr)	Status of Matter
1	Building Lease Modification	-	-	(13,186)	13,186	-	Corrected
1	Building Lease end of year entries	(10,923)	(10,923)	(97,644)	86,721	-	Corrected
2	Motor vehicle lease modification	-	-	51,337	(51,337)	-	Corrected
2	Motor vehicle lease end of year entries	2,053	2,053	(50,833)	48,780	-	Corrected
3	Employee Entitlement Provisions	(11,320)	(11,320)	-	(11,320)	-	Corrected
Summary Corrected Misstatements		(20,190)	(20,190)	(110,326)	86,030	-	

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

1. Building lease modification calculation was prepared to reflect changes to the lease arrangement, and the resulting accounting entries were determined. The proposed journal entry was provided to management for processing to ensure the accounts were accurately stated.
2. Motor Vehicle lease modification calculation was prepared to reflect changes to the lease arrangement, and the resulting accounting entries were determined. The proposed journal entry was provided to management for processing to ensure the accounts were accurately stated.
3. Testing performed over employee provisions identified that accrued leave hours maintained within the payroll system were not accurate, Corrective journal was therefore provided to management for processing to ensure that both the employee provision balances and their classification within the financial statements were accurately stated.

3. Other Key Audit Matters Considered

3.1 Management Override of Internal Controls

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

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

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

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

3.2 Property, Plant & Equipment – Fixed Asset Register

We conducted the following review on Note 7 of the financial statements:

1. Conducted sample testing on asset additions and disposals to verify accuracy and compliance with accounting policies.
2. Reviewed the presentation and disclosure of fixed assets in Note 7 of the financial statements to ensure alignment with the South Australian Local Government Model Financial Statements.
3. Reconciled Note 7 balances with the Authority's Asset Registers to confirm accuracy.

Our sample testing identified that depreciation expense relating to Office Improvements had been incorrectly allocated to Office Equipment Accumulated Depreciation rather than Office Improvements Accumulated Depreciation. While this misclassification did not impact the profit and loss statement, a journal entry was recorded to ensure the balance sheet accurately reflected the appropriate asset

categories. Although this did not have any overall impact on the financial statements it was recommended to ensure that financial statements reflected the true balance.

3.3 Leases – Right of Use Asset and Lease Liability

Our review of Right of Use Assets and Liability schedules for the Leases held by the Authority was completed and audit adjustments identified have been reported in item 2 of this report.

3.4 Employee Provisions

Sample transaction testing of employee leave provisions identified that accrued leave hours maintained within the Authority's payroll system were not accurate, resulting in misstated employee leave entitlement balances. The leave records were subsequently reviewed and amended by the external payroll consultant. Employee provisions were then recalculated based on the corrected leave balances, and the required adjustments were determined. In addition, it was identified that a journal previously posted included an incorrect current and non-current split of the employee provisions which required corrective adjustment as referenced in item 3 of this report.

We recommend that, when new employees are added to the payroll system, leave accrual settings are reviewed and verified to ensure employees are accruing leave in accordance with their employment arrangements. Periodic reviews of leave accrual balances should also be performed to identify and address any discrepancies in a timely manner.

Conclusion

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

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

Yours sincerely

DEAN NEWBERY



Samantha Creten
Director

C. Chairperson – Authority Board
C. Executive Officer

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME									
FOR THE YEAR ENDING 30 June 2026									
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	ACTUAL 2024/2025	Variation from 2024/2025	Variation from 2024/2025
INCOME								\$	%
Council Contributions	2,201,000	-	-	-	2,201,000	2,201,000	2,094,100	106,900	4.9%
Statutory Charges	191,400	-	-	-	191,400	171,093	164,917	6,176	3.6%
User Charges	390,000	-	-	-	390,000	368,294	338,543	29,751	8.1%
Grants, subsidies and contributions	259,000	-	-	-	259,000	258,648	248,910	9,738	3.8%
Investment Income	45,000	-	-	-	45,000	63,311	52,777	10,534	16.6%
Other Income	7,000	-	-	-	7,000	7,071	20,971	(13,900)	-196.6%
TOTAL INCOME	3,093,400	-	-	-	3,093,400	3,069,417	2,920,218	149,199	4.9%
EXPENSES							-		
Employee Costs	2,196,000	-	(85,000)	-	2,111,000	1,879,848	1,823,552	56,296	3.0%
Materials, contracts and other expenses	849,400	-	85,000	-	934,400	665,049	649,271	15,778	2.4%
Finance Charges	-	-	-	-	-	44,655	64,887	(20,232)	-45.3%
Depreciation	48,000	-	-	-	48,000	182,185	183,012	(827)	-0.5%
TOTAL EXPENSES	3,093,400	-	-	-	3,093,400	2,771,737	2,720,722	51,015	1.8%
Operating Surplus/(Deficit)	-	-	-	-	-	297,680	199,496	98,184	
							-		
Net gain (loss) on disposal of assets	-	-	-	-	-	-	(7,604)		
Net Surplus/(Deficit)	-	-	-	-	-	297,680	191,892	98,184	
Total Comprehensive Income	-	-	-	-	-	297,680	191,892	98,184	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS									
FOR THE YEAR ENDING 30 June 2026									
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	ACTUAL 2024/2025	Variation from 2024/2025	Variation from 2024/2025
CASHFLOWS FROM OPERATING ACTIVITIES							-	\$	%
Receipts							-		
Council Contributions	2,201,000	-	-	-	2,201,000	2,201,000	2,282,569	(81,569)	-3.7%
Fees & other charges	191,400	-	-	-	191,400	171,093	164,917	6,176	3.6%
User Charges	390,000	-	-	-	390,000	344,507	384,115	(39,608)	-11.5%
Investment Receipts	45,000	-	-	-	45,000	61,311	52,357	8,954	14.6%
Grants utilised for operating purposes	259,000	-	-	-	259,000	258,648	248,910	9,738	3.8%
Other	7,000	-	-	-	7,000	6,905	521	6,384	92.5%
Payments									
Employee costs	(2,196,000)		85,000	-	(2,111,000)	(1,863,719)	(1,923,959)	60,240	-3.2%
Materials, contracts & other expenses	(849,400)		(85,000)	-	(934,400)	(626,031)	(844,973)	218,942	-35.0%
Finance Payments	-	-	-	-	-	(44,655)	(67,473)	22,818	-51.1%
Net Cash Provided/(Used) by Operating Activities	48,000	-	-	-	48,000	509,059	296,984	212,075	
CASH FLOWS FROM FINANCING ACTIVITIES							-		
Loans Received	-	-	-	-	-	-	-	-	
Repayment of Borrowings	-	-	-	-	-	-	-	-	
Repayment of Finance Lease Liabilities	-				-	(135,503)	(113,513)	(21,990)	16.2%
Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	(135,503)	(113,513)	(21,990)	
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Sale of Replaced Assets	-	-	-	-	-	-	-	-	
Payments									
Expenditure on renewal / replacements of assets	-	-	(25,000)	-	(25,000)	(20,180)	(24,609)	4,429	-21.9%
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-	
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-	
Net Cash Provided/(Used) by Investing Activities	-	-	(25,000)	-	(25,000)	(20,180)	(24,609)	4,429	
NET INCREASE (DECREASE) IN CASH HELD	48,000	-	(25,000)	-	23,000	353,376	158,862	194,514	
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	1,002,882	110,863	-		1,113,745	1,113,745	954,882	158,863	
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,050,882	110,863	(25,000)	-	1,111,745	1,467,121	1,113,744	353,377	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION									
FOR THE YEAR ENDING 30 June 2026									
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	ACTUAL 2024/2025	Variation from 2024/2025	Variation from 2024/2025
CURRENT ASSETS							-	\$	%
Cash and Cash Equivalents	1,050,882	110,863	(25,000)	-	1,136,745	1,467,121	1,113,744	353,377	24.1%
Trade & Other Receivables	187,908	(41,873)	-	-	146,035	160,622	146,035	14,587	9.1%
TOTAL CURRENT ASSETS	1,238,790	68,990	(25,000)	-	1,282,780	1,627,743	1,259,779	367,964	22.6%
NON-CURRENT ASSETS							-		
Right of Use Assets	155,982	-	-	-	155,982	156,352	169,880	(13,528)	-8.7%
Infrastructure, property, plant and equipment	747,764	293,169	25,000	-	1,065,933	964,708	1,075,035	(110,327)	-11.4%
TOTAL NON-CURRENT ASSETS	903,746	293,169	25,000	-	1,221,915	1,121,060	1,244,915	(123,855)	-11.0%
TOTAL ASSETS	2,142,536	362,159	-	-	2,504,695	2,748,803	2,504,694	244,109	8.9%
CURRENT LIABILITIES							-		
Trade & Other Payables	198,870	(118,738)	-	-	80,132	107,783	80,132	27,651	25.7%
Provisions	289,788	(4,316)	-	-	285,472	315,043	285,472	29,571	9.4%
Lease Liabilities	139,565	(13,328)	-	-	126,237	141,058	126,237	14,821	10.5%
TOTAL CURRENT LIABILITIES	628,223	(136,382)	-	-	491,841	563,884	491,841	72,043	12.8%
NON-CURRENT LIABILITIES							-		
Provisions	33,030	(4,343)	-	-	28,687	15,245	28,687	(13,442)	-88.2%
Lease Liabilities	782,210	310,992	-	-	1,093,202	981,029	1,093,202	(112,173)	-11.4%
TOTAL NON-CURRENT LIABILITIES	815,240	306,649	-	-	1,121,889	996,274	1,121,889	(125,615)	-12.6%
TOTAL LIABILITIES	1,443,463	170,267	-	-	1,613,730	1,560,158	1,613,730	(53,572)	-3.4%
NET ASSETS	699,073	191,892	-	-	890,965	1,188,645	890,964	297,681	25.0%
EQUITY							-		
Accumulated Surplus/(Deficit)	699,073	191,892	-	-	890,965	1,188,645	890,964	297,681	25.0%
TOTAL EQUITY	699,073	191,892	-	-	890,965	1,188,645	890,964	297,681	25.0%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY									
FOR THE YEAR ENDING 30 June 2026									
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	ACTUAL 2024/2025	Variation from 2024/2025	Variation from 2024/2025
ACCUMULATED SURPLUS							-	\$	
Balance at beginning of period	699,073	191,892		-	890,965	890,965	699,073	191,892	
Net Surplus/(Deficit)	-	-	-	-	-	297,680	191,892	105,788	
BALANCE AT END OF PERIOD	699,073	191,892	-	-	890,965	1,188,645	890,965	297,680	
TOTAL EQUITY							-	\$	
Balance at beginning of period	699,073	191,892	-	-	890,965	890,965	699,073	191,892	0.0%
Net Surplus/(Deficit)	-	-	-	-	-	297,680	191,892	105,788	0.0%
BALANCE AT END OF PERIOD	699,073	191,892	-	-	890,965	1,188,645	890,965	297,680	

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

Date: August 2025

Prepared for: Board Members, and other stakeholders

Prepared by: Michael Livori

Introduction

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

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

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

What Has Changed Under AASB 16?

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

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

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

This requirement applies unless the lease qualifies as:

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

Key Issues for Small Organisations and Not-for-Profits

1. Increased Administrative and Compliance Burden

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

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

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

2. Estimating Discount Rates

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

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

3. Distortion of Financial Statements

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

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

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

4. Cost-Benefit Mismatch

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

Summary and Recommendations

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

We ask stakeholders to:

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

7.3 REPORT ON FINANCIAL RESULTS FOR THE YEAR ENDED 30 JUNE 2026

Author: Michael Livori

Ref: AF25/48

Summary

This report presents the audited financial results for the financial year ending 30 June 2026, comparing them against the budget as required by Section 10 of the Local Government (Financial Management) Regulations 2011.

Report

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

Statement of Comprehensive Income

The operating result was a surplus of \$297,680 compared to the budgeted result of a break even budget.

- o Total Income was \$23,983 (-0.8%) less than budgeted.
- o Total Expenditure was \$321,663 (-10.4%) less than budgeted.

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

Statement of Financial Position

The Accumulated Surplus at the End of Reporting Period was \$1,188,645 which was \$297,680 more than the budgeted estimate.

Assets

- Current assets were \$344,963 higher than budgeted (increase in cash held)
- Non - current assets were \$100,855 lower than budgeted (IPPE - right-of-use assets)
- Total Assets were \$244,108 higher than budgeted

Liabilities

- Current liabilities were \$72,043 more than budgeted (increase in payables, provisions and lease liabilities)
- Non - current liabilities were \$125,615 higher than budgeted (Lease liabilities - right-of-use assets)
- Total Liabilities were \$53,572 higher than budgeted
- Net Assets and Total Equity were \$297,680 higher than budgeted
- The Accumulated Surplus is equivalent to approximately 4.5 months of expenditure.

Statement of Cash Flow

Cash and cash equivalents at the End of Reporting Period was \$1,467,121 which was \$355,376 more than the budgeted estimate.

- Net cash **provided** by operating activities was \$461,059 higher than budgeted
- Cash **Used** by Financing Activities was \$135,503 higher than budgeted
- Cash **Used** by Investing Activities was \$4,820 lower than budgeted

Statement of Changes in Equity

The Accumulated Surplus and Total Equity at the End of Reporting Period was \$1,188,645 which was \$297,680 more than the budgeted estimate.

Eastern Health Authority Funding Statement 2025/2026

EHA's Funding Statement 2025/2026 provides more detailed information in relation to individual operating budget line performance against both the original and revised budget.

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

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

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

Income Variations (\$)		
Budget Line	Variation	Reason
Fines	(23,845)	Less fines issued than budgeted
Non – Funded Vaccines	17,124	Increase in income for fee vaccines sold at clinics
Food Auditing Fees	(36,450)	Decrease in billable audit hours
Interest	18,311	Increase in investment income

The variation in relation to total actual income received as compared to budgeted income is (\$23,983) or -0.78% (Actual \$3,069,417 / Budgeted \$3,093,400).

Expenditure Variations (\$)		
Budget Line	Variation	Reason
Total Employee Costs	(231,152)	Staff on long-term leave, time in replacing staff
Financial Assistance	(35,963)	Less assistance required than budgeted
Maintenance	(27,249)	Availability of contractors
Effect of AAASB Standard 16 - Leases on Funding Statement		
Vehicle Lease / Maintenance	(52,957)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets. Motor Vehicle operating costs within \$578 of budgeted estimate
Rent	(124,000)	Decrease due to application of AAASB Standard 16 Leases – value of leased assets Rent operating costs \$861 less than budgeted.
Finance Charges	44,655	Application of AAASB Standard 16 Leases – value of leased assets
Depreciation and Amortisation	134,185	Application of AAASB Standard 16 Leases – value of leased assets
Net Effect on result	(1,883)	

The variation in relation to total expenditure as compared to budgeted expenditure is (\$321,663) or – 10.4% (Actual \$2,771,737/ Budgeted \$3,093,400).

The Budgeted Net Funding Statement Result was a surplus of \$48,000 while the actual Net Funding Statement Result was a surplus of \$331,388 (a difference of \$308,388).

RECOMMENDATION

That:

The report on Financial Results for the Year Ending 30 June 2026 is received.

EASTERN HEALTH AUTHORITY STATEMENT OF COMPREHENSIVE INCOME								
FOR THE YEAR ENDING 30 June 2026								
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
INCOME							\$	%
Council Contributions	2,201,000		-	-	2,201,000	2,201,000	-	0%
Statutory Charges	191,400	-	-	-	191,400	171,093	(20,307)	-11%
User Charges	390,000	-	-	-	390,000	368,294	(21,706)	-6%
Grants, subsidies and contributions	259,000	-	-	-	259,000	258,648	(352)	0%
Investment Income	45,000	-	-	-	45,000	63,311	18,311	41%
Other Income	7,000	-	-	-	7,000	7,071	71	1%
TOTAL INCOME	3,093,400	-	-	-	3,093,400	3,069,417	(23,983)	-0.8%
EXPENSES								
Employee Costs	2,196,000	-	(85,000)	-	2,111,000	1,879,848	(231,152)	-11%
Materials, contracts and other expenses	849,400	-	85,000	-	934,400	665,049	(269,351)	-29%
Finance Charges	-	-	-	-	-	44,655	44,655	
Depreciation	48,000	-	-	-	48,000	182,185	134,185	280%
TOTAL EXPENSES	3,093,400	-	-	-	3,093,400	2,771,737	(321,663)	-10.4%
Operating Surplus/(Deficit)	-	-	-	-	-	297,680	297,680	
Net gain (loss) on disposal of assets	-	-	-	-	-	-	-	
Net Surplus/(Deficit)	-	-	-	-	-	297,680	297,680	
Total Comprehensive Income	-	-	-	-	-	297,680	297,680	

EASTERN HEALTH AUTHORITY STATEMENT OF CASH FLOWS								
FOR THE YEAR ENDING 30 June 2026								
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CASHFLOWS FROM OPERATING ACTIVITIES							\$	%
Receipts								
Council Contributions	2,201,000	-	-	-	2,201,000	2,201,000	-	0%
Fees & other charges	191,400	-	-	-	191,400	171,093	(20,307)	-11%
User Charges	390,000	-	-	-	390,000	344,507	(45,493)	-12%
Investment Receipts	45,000	-	-	-	45,000	61,311	16,311	36%
Grants utilised for operating purposes	259,000	-	-	-	259,000	258,648	(352)	0%
Other	7,000	-	-	-	7,000	6,905	(95)	-1%
Payments								
Employee costs	(2,196,000)		85,000	-	(2,111,000)	(1,863,719)	247,281	-12%
Materials, contracts & other expenses	(849,400)		(85,000)	-	(934,400)	(626,031)	308,369	-33%
Finance Payments	-	-	-	-	-	(44,655)	(44,655)	#DIV/0!
Net Cash Provided/(Used) by Operating Activities	48,000	-	-	-	48,000	509,059	461,059	
CASH FLOWS FROM FINANCING ACTIVITIES								
Loans Received	-	-	-	-	-	-	-	
Repayment of Borrowings	-	-	-	-	-	-	-	
Repayment of Finance Lease Liabilities	-				-	(135,503)	(135,503)	
Net Cash Provided/(Used) by Financing Activities	-	-	-	-	-	(135,503)	(135,503)	-
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Sale of Replaced Assets	-	-	-	-	-	-	-	-
Payments								
Expenditure on renewal / replacements of assets	-	-	(25,000)	-	(25,000)	(20,180)	4,820	
Expenditure on new / upgraded assets	-	-	-	-	-	-	-	-
Distributions paid to constituent Councils	-	-	-	-	-	-	-	-
Net Cash Provided/(Used) by Investing Activities	-	-	(25,000)	-	(25,000)	(20,180)	4,820	-
NET INCREASE (DECREASE) IN CASH HELD	48,000	-	(25,000)	-	23,000	353,376	330,376	
CASH AND CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD	1,002,882	110,863	-		1,113,745	1,113,745	-	
CASH AND CASH EQUIVALENTS AT END OF REPORTING PERIOD	1,050,882	110,863	(25,000)	-	1,111,745	1,467,121	355,376	

EASTERN HEALTH AUTHORITY STATEMENT OF FINANCIAL POSITION								
FOR THE YEAR ENDING 30 June 2026								
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
CURRENT ASSETS							\$	%
Cash and Cash Equivalents	1,050,882	110,863	(25,000)	-	1,136,745	1,467,121	330,376	29%
Trade & Other Receivables	187,908	(41,873)	-	-	146,035	160,622	14,587	10%
TOTAL CURRENT ASSETS	1,238,790	68,990	(25,000)	-	1,282,780	1,627,743	344,963	27%
NON-CURRENT ASSETS								
Right of Use Assets	155,982	-	-	-	155,982	156,352	370	0%
Infrastructure, property, plant and equipment	747,764	293,169	25,000	-	1,065,933	964,708	(101,225)	-9%
TOTAL NON-CURRENT ASSETS	903,746	293,169	25,000	-	1,221,915	1,121,060	(100,855)	-8%
TOTAL ASSETS	2,142,536	362,159	-	-	2,504,695	2,748,803	244,108	19%
CURRENT LIABILITIES								
Trade & Other Payables	198,870	(118,738)	-	-	80,132	107,783	27,651	35%
Provisions	289,788	(4,316)	-	-	285,472	315,043	29,571	10%
Lease Liabilities	139,565	(13,328)	-	-	126,237	141,058	14,821	12%
TOTAL CURRENT LIABILITIES	628,223	(136,382)	-	-	491,841	563,884	72,043	15%
NON-CURRENT LIABILITIES								
Provisions	33,030	(4,343)	-	-	28,687	15,245	(13,442)	-47%
Lease Liabilities	782,210	310,992	-	-	1,093,202	981,029	(112,173)	-10%
TOTAL NON-CURRENT LIABILITIES	815,240	306,649	-	-	1,121,889	996,274	(125,615)	-11%
TOTAL LIABILITIES	1,443,463	170,267	-	-	1,613,730	1,560,158	(53,572)	-3%
NET ASSETS	699,073	191,892	-	-	890,965	1,188,645	297,680	33%
EQUITY								
Accumulated Surplus/(Deficit)	699,073	191,892	-	-	890,965	1,188,645	297,680	33%
TOTAL EQUITY	699,073	191,892	-	-	890,965	1,188,645	297,680	33%

EASTERN HEALTH AUTHORITY STATEMENT OF CHANGES IN EQUITY								
FOR THE YEAR ENDING 30 June 2026								
	ADOPTED BUDGET 2025/2026	SEPTEMBER REVIEW	DECEMBER REVIEW	MARCH REVIEW	REVISED BUDGET 2025/2026	AUDITED RESULT 2025/2026	VARIATION AGAINST REVISED BUDGET	VARIATION AGAINST REVISED BUDGET
ACCUMULATED SURPLUS							\$	%
Balance at beginning of period	699,073	191,892		-	890,965	890,965	-	0%
Net Surplus/(Deficit)	-	-	-	-	-	297,680	297,680	0%
BALANCE AT END OF PERIOD	699,073	191,892	-	-	890,965	1,188,645	297,680	43%
TOTAL EQUITY							\$	%
Balance at beginning of period	699,073	191,892	-	-	890,965	890,965	-	0%
Net Surplus/(Deficit)	-	-	-	-	-	297,680	297,680	0%
BALANCE AT END OF PERIOD	699,073	191,892	-	-	890,965	1,188,645	297,680	43%

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2025/2026					
Income	Adopted 2025-2026	Revised Budget	Actual Result	Variation to Adopted Budget	Variation to Revised Budget
Constituent Council Income					
City of Burnside	\$ 628,812	\$ 628,812	\$ 628,812	\$ -	\$ -
City of Campbelltown	\$ 577,522	\$ 577,522	\$ 577,522	\$ -	\$ -
City of Norwood Payneham & St Peters	\$ 667,700	\$ 667,700	\$ 667,700	\$ -	\$ -
City of Prospect	\$ 243,028	\$ 243,028	\$ 243,028	\$ -	\$ -
Town of Walkerville	\$ 83,938	\$ 83,938	\$ 83,938	\$ -	\$ -
Total Constituent Council Contributions	\$ 2,201,000	\$ 2,201,000	\$ 2,201,000	\$ -	\$ -
Statutory Charges					
Food Inspection fees	\$ 140,000	\$ 140,000	\$ 143,974	\$ 3,974	\$ 3,974
Legionella registration and Inspection	\$ 9,500	\$ 9,500	\$ 9,032	\$ (468)	\$ (468)
SRF Licenses	\$ 1,900	\$ 1,900	\$ 1,932	\$ 32	\$ 32
Fines	\$ 40,000	\$ 40,000	\$ 16,155	\$ (23,845)	\$ (23,845)
Total Statutory Charges	\$ 191,400	\$ 191,400	\$ 171,093	\$ (20,307)	\$ (20,307)
User Charges					
Immunisation Contracts	\$ 80,000	\$ 80,000	\$ 80,000	\$ -	\$ -
Immunisation - non funded vaccines	\$ 90,000	\$ 90,000	\$ 107,124	\$ 17,124	\$ 17,124
Immunisation - Worksites	\$ 100,000	\$ 100,000	\$ 97,620	\$ (2,380)	\$ (2,380)
Food Auditing	\$ 120,000	\$ 120,000	\$ 83,550	\$ (36,450)	\$ (36,450)
Total User Charges	\$ 390,000	\$ 390,000	\$ 368,294	\$ (21,706)	\$ (21,706)
Grants, Subsidies, Contributions					
School Based immunisation Program	\$ 235,000	\$ 235,000	\$ 236,232	\$ 1,232	\$ 1,232
Child Immunisation register	\$ 24,000	\$ 24,000	\$ 22,416	\$ (1,584)	\$ (1,584)
Total Grants, Subsidies, Contributions	\$ 259,000	\$ 259,000	\$ 258,648	\$ (352)	\$ (352)
Investment Income					
Interest on investments	\$ 45,000	\$ 45,000	\$ 63,311	\$ 18,311	\$ 18,311
Total Investment Income	\$ 45,000	\$ 45,000	\$ 63,311	\$ 18,311	\$ 18,311
Other Income					
Sundry Income	\$ 7,000	\$ 7,000	\$ 7,071	\$ 71	\$ 71
Total Other Income	\$ 7,000	\$ 7,000	\$ 7,071	\$ 71	\$ 71
Total of non Constituent Council Income	\$ 892,400	\$ 892,400	\$ 868,417	\$ (23,983)	\$ (23,983)
Total Income	\$ 3,093,400	\$ 3,093,400	\$ 3,069,417	\$ (23,983)	\$ (23,983)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2025/2026 (CONT)

Expenditure	Adopted 2025-2026	Revised Budget	Actual Result	Variation to Adopted Budget	Variation to Revised Budget
Employee Costs					
Salaries & Wages	\$ 1,900,000	\$ 1,826,350	\$ 1,613,624	\$ (286,376)	\$ (212,726)
Superannuation	\$ 228,000	\$ 226,300	\$ 192,139	\$ (35,861)	\$ (34,161)
Workers Compensation	\$ 21,000	\$ 20,150	\$ 16,470	\$ (4,530)	\$ (3,680)
Employee Leave Expenses	\$ 44,000	\$ 35,200	\$ 46,495	\$ 2,495	\$ 11,295
Medical Officer Retainer and Agency Staff	\$ 3,000	\$ 3,000	\$ 11,120	\$ 8,120	\$ 8,120
Total Employee Costs	\$ 2,196,000	\$ 2,111,000	\$ 1,879,848	\$ (316,152)	\$ (231,152)
Prescribed Expenses					
Auditing and Accounting	\$ 17,000	\$ 17,000	\$ 15,495	\$ (1,505)	\$ (1,505)
Financial Assistance	\$ 50,000	\$ 50,000	\$ 14,037	\$ (35,963)	\$ (35,963)
Bad and Doubtful Debts	\$ 8,000	\$ 8,000	\$ 9,189	\$ 1,189	\$ 1,189
Insurance	\$ 52,000	\$ 52,000	\$ 52,782	\$ 782	\$ 782
Maintenance	\$ 45,000	\$ 85,000	\$ 57,751	\$ 12,751	\$ (27,249)
Vehicle Leasing/maintenance	\$ 75,000	\$ 75,000	\$ 22,043	\$ (52,957)	\$ (52,957)
Total Prescribed Expenses	\$ 247,000	\$ 287,000	\$ 171,297	\$ (75,703)	\$ (115,703)
Rent and Plant Leasing					
Electricity	\$ 16,000	\$ 16,000	\$ 10,883	\$ (5,117)	\$ (5,117)
Plant Leasing Photocopier	\$ 2,400	\$ 2,400	\$ 2,298	\$ (102)	\$ (102)
Rent	\$ 124,000	\$ 124,000	\$ -	\$ (124,000)	\$ (124,000)
Water	\$ 300	\$ 300		\$ (300)	\$ (300)
Gas	\$ 2,700	\$ 2,700		\$ (2,700)	\$ (2,700)
Total Rent and Plant Leasing	\$ 145,400	\$ 145,400	\$ 13,181	\$ (132,219)	\$ (132,219)
IT Licensing and Support					
IT Licences and Support	\$ 121,000	\$ 166,000	\$ 170,033	\$ 49,033	\$ 4,033
Internet	\$ 6,000	\$ 6,000	\$ 7,540	\$ 1,540	\$ 1,540
IT Other	\$ 2,000	\$ 2,000	\$ 486	\$ (1,514)	\$ (1,514)
Total IT Licensing and Support	\$ 129,000	\$ 174,000	\$ 178,059	\$ 49,059	\$ 4,059
Administration					
Administration Sundry	\$ 10,000	\$ 10,000	\$ 17,691	\$ 7,691	\$ 7,691
Accreditation Fees	\$ 4,000	\$ 4,000	\$ 1,096	\$ (2,904)	\$ (2,904)
Governance Expenses	\$ 12,000	\$ 12,000	\$ 9,592	\$ (2,408)	\$ (2,408)
Bank Charges	\$ 4,000	\$ 4,000	\$ 1,448	\$ (2,552)	\$ (2,552)
Public Health Sundry	\$ 5,000	\$ 5,000	\$ 2,099	\$ (2,901)	\$ (2,901)
Fringe Benefits Tax	\$ 16,000	\$ 16,000	\$ 22,440	\$ 6,440	\$ 6,440
Health promotion	\$ 9,000	\$ 9,000	\$ 11,994	\$ 2,994	\$ 2,994
Legal	\$ 20,000	\$ 20,000	\$ 13,853	\$ (6,147)	\$ (6,147)
Printing & Stationery & Postage	\$ 24,000	\$ 24,000	\$ 22,416	\$ (1,584)	\$ (1,584)
Telephone	\$ 17,000	\$ 17,000	\$ 14,737	\$ (2,263)	\$ (2,263)
Work Health and Safety	\$ 20,000	\$ 20,000	\$ 10,493	\$ (9,507)	\$ (9,507)
Staff Amenities	\$ 5,000	\$ 5,000	\$ 1,855	\$ (3,145)	\$ (3,145)
Staff Training	\$ 25,000	\$ 25,000	\$ 19,928	\$ (5,072)	\$ (5,072)
Human Resource / Organisational Development	\$ 26,000	\$ 26,000	\$ 21,120	\$ (4,880)	\$ (4,880)
Total Administration	\$ 197,000	\$ 197,000	\$ 170,762	\$ (26,238)	\$ (26,238)

EASTERN HEALTH AUTHORITY FUNDING STATEMENT 2025/2026 (CONT)

Expenditure	Adopted 2025-2026	Revised Budget	Actual Result	Variation to Adopted Budget	Variation to Revised Budget
Immunisation					
Immunisation SBP Consumables	\$ 12,000	\$ 12,000	\$ 14,339	\$ 2,339	\$ 2,339
Immunisation clinic vaccines	\$ 55,000	\$ 55,000	\$ 60,391	\$ 5,391	\$ 5,391
Immunisation worksite vaccines	\$ 30,000	\$ 30,000	\$ 23,250	\$ (6,750)	\$ (6,750)
Total Immunisation	\$ 97,000	\$ 97,000	\$ 97,980	\$ 980	\$ 980
Income protection					
Income Protection	\$ 32,000	\$ 32,000	\$ 28,697	\$ (3,303)	\$ (3,303)
Total Uniforms/Income protection	\$ 32,000	\$ 32,000	\$ 28,697	\$ (3,303)	\$ (3,303)
Sampling & Unallocated Transactions					
Legionella Testing	\$ 2,000	\$ 2,000	\$ 2,803	\$ 803	\$ 803
Unallocated Transactions	\$ -	\$ -	\$ 2,270	\$ 2,270	\$ 2,270
Total Sampling	\$ 2,000	\$ 2,000	\$ 5,073	\$ 3,073	\$ 3,073
Total Materials, contracts and other expenses	\$ 849,400	\$ 934,400	\$ 665,049	\$ (184,351)	\$ (269,351)
Total Operating Expenditure	\$ 3,045,400	\$ 3,045,400	\$ 2,544,897	\$ (500,503)	\$ (500,503)
Finance Charges	\$ -	\$ -	\$ 44,655	\$ 44,655	\$ 44,655
Depreciation, amortisation and impairment	\$ 48,000	\$ 48,000	\$ 182,185	\$ 134,185	\$ 134,185
Loss on disposal of assets					
Total Expenditure	\$ 3,093,400	\$ 3,093,400	\$ 2,771,737	\$ (321,663)	\$ (321,663)
Total Income	\$ 3,093,400	\$ 3,093,400	\$ 3,069,417	\$ (23,983)	\$ (23,983)
Net Surplus/Deficit	\$ -	\$ -	\$ 297,680	\$ 297,680	\$ 297,680
Depreciation Add Back	\$ 48,000	\$ 48,000	\$ 33,708	\$ (14,292)	\$ (14,292)
Amortisation Add Back		\$ -			
Loans Received	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenditure - plant and Equipment	\$ -	\$ (25,000)		\$ -	\$ 25,000
Funding Result	\$ 48,000	\$ 23,000	\$ 331,388	\$ 283,388	\$ 308,388

7.4 COMPLAINTS HANDLING POLICY

Author: Michael Livori
Ref: AF17/49

Summary

Eastern Health Authority (EHA) is committed to the provision of quality service to customers and regards complaints as an opportunity to improve practices and procedures as well as resolve the matter.

EHA has developed a Complaints Handling Policy to provide a fair, consistent and structured process for EHA customers if they are dissatisfied with EHA's actions, decisions or services. Lessons learnt from complaint investigations will be used to directly inform service improvements.

Report

The Complaints Handling Policy (the Policy) allows for a fair, consistent and structured process for EHA customers if they are dissatisfied with EHA's actions, decisions.

The Policy provides guidance to EHA's Board of Management, EHA Staff and the community on distinguishing between request, complaints and feedback and encourages general complaints to be resolved as quickly as possible. It provides information in relation to internal reviews, complex complaints and alternative external authorities customers may access in relation to complaints regarding EHA.

The Complaints Handling Policy has been reviewed and a number of minor changes are recommended. Amendments have been made to unreasonable complainant management, and minor drafting changes to improve consistency and readability. No substantive changes have been made to the policy's overall intent.

A marked-up version of the Complaints Handling Policy highlighting the proposed changes is provided to members as attachment 1.

A "clean copy" of the Complaints Handling Policy is provided as attachment 2 for consideration.

RECOMMENDATION

That:

1. The Complaints Handling Policy report is received.
2. The Complaints Handling Policy marked attachment 2 to the Complaints Handling Policy Report dated 24 June 2026 is endorsed.

Complaints Handling Policy

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COMPLAINTS HANDLING POLICY

Policy Reference	GOV11
Date of Initial Board Adoption	31 August 2016
Minutes Reference	7: 02122020
Date of Audit Committee Endorsement (if applicable)	25 May 2016
Date last reviewed by Eastern Health Authority Board of Management	~~2-December-2020~~ 24 June 2026
Relevant Document Reference	- ~~Code of Conduct for Board Members D12/1640[v5]~~ - ~~Internal Review of a Decision Procedure D20/15895~~ - EHA Public Interest Disclosure Procedure ~~D14/10620[v3]~~ 20/11480] - EHA Employee Code of Conduct D14/5685[v62] - ~~Code of Conduct for Board Members D12/1640[v3]~~ - Customer Service Policy ~~D14/1003~~ D16/1655[v2]
Applicable Legislation	

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1. Introduction

Eastern Health Authority (EHA) is committed to the provision of quality service to customers and regards complaints as an opportunity to improve practices and procedures as well as resolve the matter.

Emphasis will be placed on resolving complaints as quickly as possible. However, where complaints cannot be ~~settled~~ resolved in the first instance EHA will ensure that they are dealt with through appropriate, ~~more~~ formal procedures by staff with the authority to make decisions ~~and resolve complaints~~.

2. Purpose

The purpose of the Complaints Handling Policy (this Policy) is to provide a fair, consistent and structured process for EHA customers ~~and other members of the public~~ if they are dissatisfied with EHA's actions, decisions or services. Lessons learnt from complaint investigations will be used to directly inform service improvements.

D16/6150[v2]

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Complaints Handling Policy

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This Policy also aims to provide guidance on:

- Distinguishing between requests, complaints and feedback to EHA and giving direction on management of these issues
- How EHA assesses and processes requests and complaints including the collation of information which can be used to directly inform service improvements

3. Scope

This Policy applies to complaints received from members of the public regarding EHA's operations or service delivery.

This Policy does not apply to:

- Complaints regarding EHA's Board of Management. These will be dealt with in accordance with the Code of Conduct for EHA Board Members – Dealing with Complaints Procedure.
- Requests for a review of an EHA decision. These will be dealt with in accordance with the Internal Review of EHA Decisions Procedure.
- Matters covered by the *Public Interest Disclosure Act 2019*. These will be dealt with in accordance with the EHA's Public Interest Disclosure Procedure.
- Allegations of criminal activity. These will be referred to the South Australian Police or other relevant authority.

4. Definitions

Board means the Board of Management of EHA.

Employee means any person performing work on behalf of EHA, either paid or unpaid, including the Chief Executive Officer (CEO).

Complaint means an expression of dissatisfaction with actions of EHA or [a](#) service delivered by EHA that have failed to reach the standard stated, implied or expected. This includes complaints about a service that has been, or should have been delivered.

Request for Service is [a](#) request for EHA to provide or improve a service.

5. Principles

EHA acknowledges that treating [customers-all persons](#) fairly requires impartiality, [and as far as practicable](#) confidentiality and transparency at all stages of the process.

- EHA will promote to its customers the methods by which they can request services and make general complaints.

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Complaints Handling Policy

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- EHA is committed to providing sufficient resources and well trained staff to manage service and complaint matters, and to review its systems for opportunities for improvement.
- Customer requests and complaints will be dealt with in accordance with this Policy in a timely manner that takes into account a response that is considerate of the matter's complexities, and takes up opportunities for improvement across the organisation where appropriate.
- In processing requests for service emphasis will be placed on:
 - Public safety and emergencies
 - Fulfilling EHA's Business Plan
 - Using EHA resources effectively

Feedback can take the form of comments, both positive and negative, about services provided by EHA without necessarily forming the basis of a request for service or general complaint. EHA welcomes feedback of all types as an important way of continually monitoring its service standards.

6. Policy

6.1 General Complaints Handling

6.1.1 Making a complaint

EHA welcomes complaints as a way of improving its services and programs as well as providing an opportunity to put things right.

This Policy will be made widely accessible to ensure that customers [and other members of the public](#) are fully aware of their right to complain. Information about how to lodge a complaint will be placed in a prominent position on EHA's website.

EHA will try to ensure that, whenever possible and appropriate, complaints will be handled independently of the original decision-maker or officer involved in the matter that is the subject of the complaint.

A person can make a complaint in a number of ways:

- Complete the appropriate form on EHA's website www.eha.sa.gov.au
- Telephone – 8132 3600
- Fax – 8132 3623
- Email – eha@eha.sa.gov.au
- Letter – PO Box 275, Stepney SA 5069
- Visit EHA:
 - 101 Payneham Road
 - St Peters SA 5069

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Complaints Handling Policy

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Mon – Fri 9:00am – 5:00pm

6.1.2 Processing a complaint

EHA's response to general complaints received will be managed in accordance with this Policy. This includes ensuring es that, whenever possible, complaints are handled independently of the original decision-maker person- or officer involved in that is the subject of the complaint.

Employees will be provided with a level of delegated authority appropriate for the nature of complaints they are authorised to resolve.

Employees will record all general complaints received in EHA's records management system in such a way that the information can be utilised to respond to the complaint and for service improvement opportunities.

6.1.3 Steps to resolving a complaint

The following steps will be followed as far as practicable to ensure complaints are dealt with efficiently and effectively:

- Acknowledge complaints promptly
- Assess the complaint
- Plan the investigation where one is warranted
- Investigate the complaint
- Respond to the complainant with a clear decision
- Follow up any customer service concerns
- Consider whether there are systemic issues which need correction.

6.1.4 Timeframes for response

Upon receiving a complaint, EHA will endeavour where practicable to respond within **ten [10] business days**, acknowledging receipt of the complaint and, where possible, resolving it at that time. Where a complaint cannot be resolved immediately the complainant will be advised of the process to be undertaken, the likely timeframe required to investigate and resolve the matter, and will be regularly updated as to progress that is being made to resolve the complaint.

6.1.5 Procedures for resolving general complaints

Complaints may vary greatly in their level of complexity and seriousness. Wherever possible attempts will be made to resolve a complaint when first reported, but if necessary a complaint will be escalated as set out below.

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Complaints Handling Policy

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The complaints procedure for dealing with complaints, other than complaints of a breach of the Employee Code of Conduct, consists of a two tiered scheme.

1. Immediate response to resolve the complaint - All employees are empowered to handle complaints in the first instance and it is preferable that they are dealt with promptly at the initial point of contact and at the appropriate officer level where possible.
2. Complaint escalated to a more senior officer - A complaint will be directed to the appropriate Team Leader of EHA, where circumstances indicate that the complaint would be more appropriately handled at a higher level and/or where the complaint has not been able to be resolved by way of an immediate response to resolve the complaint. The Team Leader will assess the complaint and determine if it is appropriate to handle the complaint or direct the matter to the CEO.

On occasion, it may be appropriate to consider mediation. This will only occur if both EHA and the complainant agree to undertake mediation.

6.2 Procedures for resolving complaints under Code of Conduct for Employees

A complaint alleging an employee of EHA has breached the Code of Conduct for Employees (the Code of Conduct) will be referred immediately to the CEO to deal with (except where the complaint relates to the CEO).

The CEO will deal with the complaint, including if appropriate, undertake an investigation.

The procedure to be followed in dealing with a complaint under the Code of Conduct will be determined by the CEO (except where the complaint relates to the CEO).

Complaints under the Code of Conduct that relate to the CEO will be referred immediately to the Chair of the Board. The procedure to be followed in dealing with a complaint under the Code of Conduct in relation to the CEO will be determined by the Board.

The CEO (or Chair of the Board where the complaint relates to the CEO) will endeavour to provide information to the complainant about the progress of a complaint and the outcome of the consideration of a complaint where appropriate.

6.3 Complainant rights to external review

While EHA prefers to work with members of the public to resolve complaints quickly and effectively, a complainant will always retain the right to seek other forms of resolution, such as contacting the Ombudsman, or taking legal action at any time.

6.4 Unreasonable complainant conduct

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Complaints Handling Policy

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All complaints received by EHA will be treated seriously and complainants will be treated courteously. However, occasionally the conduct of a complainant can be unreasonable. This may take the form of unreasonable persistence, unreasonable demands, lack of cooperation, argumentative or threatening behaviour. What ~~can~~ be termed will be 'unreasonable' will vary depending on a number of factors and EHA aims to manage these situations in a fair and equitable manner.

Where a complainant's behaviour ~~consumes an unwarranted amount of EHA resources or impedes the investigation of their complaint~~ is unreasonable, a decision may be made to apply restrictions to that person including in relation to ~~on~~ contact by the person with EHA and its staff and board members. Before making any decision to restrict contact, the complainant will be warned that, if the specified behaviour(s) or actions continue, restrictions may be applied.

Where a complainant's behaviour is unreasonable, a ~~Any~~ decision may be made to suspend action on their complain. Such a decision will ~~t will~~ be made by the CEO or their delegate and communicated in writing to the complainant.

6.5 Using complaints to improve service

Quality of service is an important measure of EHA's effectiveness. Learning from complaints is a powerful way of helping to develop EHA and increase trust among the people who use our services.

In addition to making changes to procedures and practices where appropriate, EHA will review and evaluate the information gained through its complaints handling procedure on an annual basis to identify systemic issues and improvements to service. Where appropriate, complainants will be provided with an explanation of changes proposed or made as a result of the investigation of their complaint.

6.6 Privacy and confidentiality

Complainants have a right to request that their complaint be investigated in private. EHA will endeavour where possible and lawful to treat complaints including the identity of complainants confidentially.

However EHA is subject to the *Freedom of Information Act 1991* and confidentiality cannot be guaranteed under the provisions of that legislation.

6.7 Remedies

Where complaints are found to be justified EHA will, where practicable, remedy the situation in a manner which is consistent and fair for both EHA and the complainant. The solution chosen will be proportionate and appropriate to the circumstances.

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Complaints Handling Policy

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As a general principle the complainant should so far as possible, be put in the position he or she would have been in before the complaint. This may mean providing the desired service or changing a decision. Sometimes, however, it may only be possible to offer an apology.

6.8 Alternative remedies

EHA may seek to use alternative dispute resolution methods such as mediation to resolve a complaint in circumstances where the CEO or the Board deems such a course of action appropriate and the complainant is amenable to that process.

When advising a complainant of the outcome of an investigation of a complaint, EHA will provide information about alternative remedies, including any rights of appeal and the right to make a complaint to an external agency such as the SA Ombudsman.

7. Review and evaluation

EHA may revise or review this Policy at any time (but not so as to affect any process that has already commenced). The CEO will report to the Board on the outcome of the review and make recommendations for amendment, alteration or a substitution of a new Policy if considered necessary.

8. Documentation

To assist in demonstrating that complaint handling processes are fair, transparent and accountable, cost effective and meet community needs, EHA will document all complaints received, the process undertaken to resolve the complaint and the outcome of the complaint.

9. Further Information

This policy will be available for inspection at EHA offices during normal business hours and available from EHA's website www.eha.sa.gov.au.

10. Statement of Adoption

The Policy was initially adopted by the Board on 31 August 2016 and subsequently reviewed on 24 June 2026.

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COMPLAINTS HANDLING POLICY

Policy Reference	GOV11
Date of Initial Board Adoption	31 August 2016
Minutes Reference	7: 02122020
Date of Audit Committee Endorsement (if applicable)	25 May 2016
Date last reviewed by Eastern Health Authority Board of Management	24 June 2026
Relevant Document Reference	- Code of Conduct for Board Members D12/1640[v5] - Internal Review of a Decision Procedure D20/15895 - EHA Public Interest Disclosure Procedure D20/11480] - EHA Employee Code of Conduct D14/5685[v6] - Customer Service Policy D16/1655[v2]
Applicable Legislation	

1. Introduction

Eastern Health Authority (EHA) is committed to the provision of quality service to customers and regards complaints as an opportunity to improve practices and procedures as well as resolve the matter.

Emphasis will be placed on resolving complaints as quickly as possible. However, where complaints cannot be resolved in the first instance EHA will ensure that they are dealt with through appropriate, formal procedures by staff with the authority to make decisions and resolve complaints.

2. Purpose

The purpose of the Complaints Handling Policy (this Policy) is to provide a fair, consistent and structured process for EHA customers and other members of the public if they are dissatisfied with EHA's actions, decisions or services. Lessons learnt from complaint investigations will be used to directly inform service improvements.

This Policy also aims to provide guidance on:

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- Distinguishing between requests, complaints and feedback to EHA and giving direction on management of these issues
- How EHA assesses and processes requests and complaints including the collation of information which can be used to directly inform service improvements

3. Scope

This Policy applies to complaints received from members of the public regarding EHA's operations or service delivery.

This Policy does not apply to:

- Complaints regarding EHA's Board of Management. These will be dealt with in accordance with the Code of Conduct for EHA Board Members – Dealing with Complaints Procedure.
- Requests for a review of an EHA decision. These will be dealt with in accordance with the Internal Review of EHA Decisions Procedure.
- Matters covered by the *Public Interest Disclosure Act 2019*. These will be dealt with in accordance with the EHA's Public Interest Disclosure Procedure.
- Allegations of criminal activity. These will be referred to the South Australian Police or other relevant authority.

4. Definitions

Board means the Board of Management of EHA.

Employee means any person performing work on behalf of EHA, either paid or unpaid, including the Chief Executive Officer (CEO).

Complaint means an expression of dissatisfaction with actions of EHA or a service delivered by EHA that have failed to reach the standard stated, implied or expected. This includes complaints about a service that has been, or should have been delivered.

Request for Service is a request for EHA to provide or improve a service.

5. Principles

EHA acknowledges that treating all persons fairly requires impartiality, and as far as practicable confidentiality and transparency at all stages of the process.

- EHA will promote to its customers the methods by which they can request services and make general complaints.
- EHA is committed to providing sufficient resources and well trained staff to manage service and complaint matters, and to review its systems for opportunities for improvement.
- Customer requests and complaints will be dealt with in accordance with this Policy in a timely manner that takes into account a response that is considerate of the matter's

complexities, and takes up opportunities for improvement across the organisation where appropriate.

- In processing requests for service emphasis will be placed on:
 - Public safety and emergencies
 - Fulfilling EHA's Business Plan
 - Using EHA resources effectively

Feedback can take the form of comments, both positive and negative, about services provided by EHA without necessarily forming the basis of a request for service or general complaint. EHA welcomes feedback of all types as an important way of continually monitoring its service standards.

6. Policy

6.1 General Complaints Handling

6.1.1 Making a complaint

EHA welcomes complaints as a way of improving its services and programs as well as providing an opportunity to put things right.

This Policy will be made widely accessible to ensure that customers and other members of the public are fully aware of their right to complain. Information about how to lodge a complaint will be placed in a prominent position on EHA's website.

EHA will try to ensure that, whenever possible and appropriate, complaints will be handled independently of the original decision-maker or officer involved in the matter that is the subject of the complaint.

A person can make a complaint in a number of ways:

- Complete the appropriate form on EHA's website www.eha.sa.gov.au
- Telephone – 8132 3600
- Fax – 8132 3623
- Email – eha@eha.sa.gov.au
- Letter – PO Box 275, Stepney SA 5069
- Visit EHA:
 - 101 Payneham Road
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 - Mon – Fri 9:00am – 5:00pm

6.1.2 Processing a complaint

EHA's response to general complaints received will be managed in accordance with this Policy. This includes ensuring that, whenever possible, complaints are handled

independently of the original decision-maker or officer involved in the subject of the complaint.

Employees will be provided with a level of delegated authority appropriate for the nature of complaints they are authorised to resolve.

Employees will record all general complaints received in EHA's records management system in such a way that the information can be utilised to respond to the complaint and for service improvement opportunities.

6.1.3 Steps to resolving a complaint

The following steps will be followed as far as practicable to ensure complaints are dealt with efficiently and effectively:

- Acknowledge complaints promptly
- Assess the complaint
- Plan the investigation where one is warranted
- Investigate the complaint
- Respond to the complainant with a clear decision
- Follow up any customer service concerns
- Consider whether there are systemic issues which need correction.

6.1.4 Timeframes for response

Upon receiving a complaint, EHA will endeavour where practicable to respond within **ten [10] business days**, acknowledging receipt of the complaint and, where possible, resolving it at that time. Where a complaint cannot be resolved immediately the complainant will be advised of the process to be undertaken, the likely timeframe required to investigate and resolve the matter, and will be regularly updated as to progress that is being made to resolve the complaint.

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Complaints may vary greatly in their level of complexity and seriousness. Wherever possible attempts will be made to resolve a complaint when first reported, but if necessary a complaint will be escalated as set out below.

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While EHA prefers to work with members of the public to resolve complaints quickly and effectively, a complainant will always retain the right to seek other forms of resolution, such as contacting the Ombudsman, or taking legal action at any time.

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contact, the complainant will be warned that, if the specified behaviour(s) or actions continue, restrictions may be applied.

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10. Statement of Adoption

The Policy was initially adopted by the Board on 31 August 2016 and subsequently reviewed on 24 June 2026.

8 - Eastern Health Authority – Audit Committee 2026 Workplan

	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	-	-	-	☐	

9 – EHA Adopted Policies - Updated July 2026

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	CMr 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	24-Jun-26	Jun-27	No		NC	D12/1888[v3]	25/06/2026	
Gov04	Food Business Inspection Fee Policy	12-Feb-03	24-Jun-26	Jun-27	No		NC	D11/2059[v16]	26/06/2026	
Gov05	Food Business Audit Fee	22-Oct-08	24-Jun-26	Jun-27	No		NC	D13/3724[V12]	26/06/2026	
Gov06	Enforcement Policy	22-Oct-08	24-Jun-26	Jun-30	No		NC	D15/9945[v5]	26/06/2026	
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	D24/806	27/03/2024	Policy to be reviewed once LGA has reviewed the peak policy - keep checking website for update
Gov11	Complaints Handling Policy	31-Aug-16	24-Jun-26	Jun-30	Yes		ML	D16/6150[v3]	25/06/2026	
Gov12	Confidentiality Guidelines	20-Feb-19	NA	Jun-26	No		ML	D19/2906	22/02/2019	Review in conjunction with Meeting Procedures Review
Gov13	Records Management Policy	4-Mar-26	NA	Feb-28	No		AF	D14/14028[v3]	20/05/2026	
Gov14	Risk and Opportunity Management - Updated Corporate Risk Summary		28-Aug-24	May-28	Yes		ML	D13/630[v11]	01/12/2025	

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	CM Ref	Date Published on EHA Website	Notes
FM01	Motor Vehicle Use Policy	9-Jun-04			No	N/A	ML	D13/6720[v1]	n/a	
FM02	Procurement Policy	22-Jun-11	25-Jun-25	Jun-27	Yes	28-May-25	AF	D14/6484[v5]	26/06/2025	
FM03	Debt Collection Policy	19-Feb-14	19-Nov-25	Dec-27	Yes	5-Nov-25	AF	D14/2952[v9]	n/a	
FM04	Internal Controls Register	12-Aug-15	13-May-26	May-27	Yes	13-May-26	AF	D15/6787[v11]	n/a	
FM05	Fraud and Corruption Prevention Policy	25-Nov-15	1-Aug-25	Aug-27	Yes	1-Aug-22	AF	D15/15273[V5]	28/08/2025	

Adopted Procedures

Policy Ref	EHA ADOPTED PROCEDURES	Date of Initial Adoption by Board	Last Review Date	Next Review Date	Audit Committee YES/NO	Date Audit Committee Endorsement	Responsible Person	CM Ref	Date Published on EHA Website	Notes
GovP01	Public Interest Disclosure Procedure	9-Sep-20	9-Sep-20	Sep-25	Yes	26-Aug-20		D20/11480	n/a	Document reviewed as part of Complaints Handling Policy Review June 2026
GovP02	Internal review of a Decision Procedure	2-Dec-20	2-Dec-20	Dec-25	No	N/A		D20/15895	n/a	Document reviewed as part of Complaints Handling Policy Review June 2026
GovP03	Board Member Complaints Procedure	10-Nov-19	25-Jun-25	Jun-27	No	N/A		D12/1640[v5]	n/a	Forms part of Board Conduct Policy GOV01

Internal Policies

Policy Ref	EHA INTERNAL POLICIES	Date of initial Adoption	Last Review Date	Next Review Date	Audit Committee YES/NO	Date Audit Committee endorsement	Responsible Person	CM Ref		Notes
INT01	Customer Service Policy	18-Mar-16	1-Oct-25	Oct-27	No		NC	D16/1655[v2]	n/a	
INT02	Information and Communications Technology Appropriate use Principals Policy - Refer Employee Handbook	8-Feb-16	1-Feb-18	-	No	-	NB	D14/10489	n/a	No Longer required refer Employee Handbook
INT03	Records Management Policy - Refer GOV13	20-Jan-16	-	-	No	-	NB	D14/14028	n/a	No Longer required refer GOV13
INT05	Freedom of Information Statement	-	6-Jun-25	6-Jun-27	No			D25/8987	n/a	Refer to Content Manager / https://www.archives.sa.gov.au/managing-information/freedom-of-information-south-australia
INT06	Conflict Management Policy - Refer Employee Handbook	-	-	-	No	-	-	G:Drive	n/a	No Longer required refer Employee Handbook

