EASTERN HEALTH AUTHORITY

Board of Management

26 August 2026

local councils working together to protect the health of the community

EASTERN HEALTH AUTHORITY
BOARD OF MANAGEMENT MEETING

WEDNESDAY 26 August 2025

Notice is hereby given that a meeting of the Board of Management of the Eastern Health Authority will be held at Eastern Health Authority Offices, 101 Payneham Road, St Peters on Wednesday 26 August 2026 commencing at 6:30 pm.

A light meal will be served from 6.00 pm.

MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER

AGENDA

EASTERN HEALTH AUTHORITY
BOARD OF MANAGEMENT MEETING

WEDNESDAY 26 August 2026

Commencing at 6:30 pm

1 Opening

2 Acknowledgement of Traditional Owners

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

3 Opening Statement

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

4 Apologies

5 Minutes

Recommendation

That the minutes of the meeting of the Board held on Wednesday 24 June 2026 as printed and circulated be taken as read and confirmed.

6 Matters arising from the minutes

Agenda Continued

Page No

7 Administration Report

8 Confidential Report

9 Correspondence

10 Closure of Meeting

EASTERN HEALTH AUTHORITY

Minutes of the Meeting of the Board of Management of Eastern Health Authority (EHA) held at EHA Offices, 101 Payneham Road, St Peters on 24 June 2026 commencing at 6:30pm.

MEMBERS PRESENT:

Cr K Moorhouse	Norwood, Payneham & St Peters
Cr P Cornish, Cr M Daws	Burnside
M Hammond	Campbelltown
Cr K Barnett	Prospect
Cr J Allanson	Corporation of the Town of Walkerville

In attendance:

M Livori	Chief Executive Officer
A Fahey	Manager Administration & Compliance
M Gibbs	Senior Environmental Health Officer

1 OPENING:

The meeting was declared open by the Cr P Cornish at 6:xxpm.

2 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS:

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

3 OPENING STATEMENT:

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

4 **APOLOGIES:**

Cr M Noble	Campbelltown
Cr C Granozio	Norwood, Payneham & St Peters
Cr T Nguyen	Prospect
Cr J Nenke	Corporation of the Town of Walkerville
N Conci	Manager Environmental Health

5 CONFIRMATION OF MINUTES:

Cr M Daws moved:

The minutes of the meeting of the Board held on 29 April 2026 be taken as read and confirmed.

Seconded by Cr P Cornish

CARRIED UNANIMOUSLY 1: 062026

6 MATTERS ARISING FROM THE MINUTES:

Nil

7 ADMINISTRATION REPORT

7.1 FINANCE REPORT

Cr K Moorhouse moved:

That:

1. The Financial Report is received.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY 2: 062026

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

Cr K Moorhouse moved:

That:

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

2. The Eastern Health Authority Annual Business Plan and Budget for 2026/2027 provided as attachment 1 to the report is adopted.

3. A copy of the Eastern Health Authority Annual Business Plan 2026/2027 incorporating the Budget is provided to the Chief Executive Officer of each Constituent Council within five business days.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY 3: 062026

7.3 REVIEW OF THE FOOD BUSINESS INSPECTION FEE POLICY

Cr J Allanson moved:

That:

1. The report regarding the review of the Food Business Inspection Fee Policy is received.

2. The Policy entitled Food Business Inspection Fee Policy, marked attachment 2 to this report, is adopted.

Seconded by Cr M Daws

CARRIED UNANIMOUSLY 4: 062026

7.4 REVIEW OF THE FOOD BUSINESS AUDIT FEE POLICY

Cr J Allanson moved:

That:

1. The Food Business Audit Fee Policy report is received.

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

Seconded by M Hammond

CARRIED UNANIMOUSLY 5: 062026

7.5 EASTERN HEALTH AUTHORITY ENFORCEMENT POLICY REVIEW

Cr J Allanson moved:

That:

1. The report regarding the Eastern Health Authority Enforcement Policy is received.

2. The Policy entitled Eastern Health Authority Enforcement Policy, marked attachment 2 to this report, is adopted.

Seconded by M Hammond

CARRIED UNANIMOUSLY 6: 062026

7.6 SAFE ENVIRONMENT POLICY REVIEW

M Hammond moved:

That:

1. The report regarding the Safe Environment Policy Review is received.

2. The Safe Environment Policy marked as Attachment 2 to the Safe Environment Policy Review Report dated 24 June 2026, be adopted as amended, and that advice be sought regarding any requirement for Board members to hold a Working with Children Clearance.

Seconded by Cr M Daws

CARRIED UNANIMOUSLY 7: 062026

7.7 COMPLAINTS HANDLING POLICY

Cr K Moorhouse moved:

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 adopted.

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY 8: 082025

7.8 SUPPORTED RESIDENTIAL FACILITY LICENSING REPORT

Cr M Daws moved:

That:

1. The Supported Residential Facilities 2026-2027 Licensing Report is received.

2. The applicants detailed below be granted a licence to operate a Supported Residential Facility for a period of 12 months from 1 July 2026 to 30 June 2027 under the provisions of the *Supported Residential Facilities Act 1992* subject to conditions as detailed:

Applicant	**Premises**
Magill Lodge Supported Residential Care Pty Ltd	Magill Lodge Supported Residential Care 524 Magill Road Magill SA 5072

Conditions

1. Ensure that Residents' contracts are signed either by the resident themselves or by a designated representative. Each signature must include the date it was executed.

2. The proprietor must, where there is no identifiable or contactable next of kin, or where next of kin are unable or unwilling to act, take reasonable steps to identify and contact the next of kin within their residential contracts or any legally appointed substitute decision-maker.

3. Ensure that the facility, along with all linens and mattresses, is upheld in a clean, safe, and hygienic condition.

4. If there are 30 or more residents of the facility, ensure that the staff includes both a cook and a cleaner in addition to the members of staff who provide personal care services to residents of the facility; and in any case, ensure that the facility is staffed so as to ensure, at all times, the proper care and safety of residents.

5. Comply with the requirements of Section 157 of the *Planning and Development and Infrastructure Act, 2016*, in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises.

Applicant	**Premises**
Palm Gardens Consolidated Pty Ltd	Magill Estate Retirement Village 122 Reid Avenue Magill SA 5072

Conditions

1. Comply with the requirements of Section 157 of the *Planning and Development and Infrastructure Act, 2016* in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises.

Applicant	**Premises**
MGB Residential Care Pty Ltd	Prospect Community Village 6 Dean St Prospect SA 5082

Conditions

1. The Licensee will grant access to the Facility by an authorised officer under the Act, as required by section 22 of the Act, upon attendance during reasonable working hours, to

inspect the facility, documents and, as required and reasonable, speak to staff and residents.

2. The Licensee must, upon request by an authorised officer attending the Facility under the Act, provide a room within the Facility which allows the authorised officer unrestricted access to any documents they are entitled to see under section 22 of the Act, noting some documents are digital.

3. Where the Authority or an authorised officer requests a document subject to section 22 of the Supported Residential Facilities Act 1992 (Act), and that document is subject or potentially subject to confidentiality requirements under the NDIS scheme, the Licensee will seek authority from the appropriate delegate at the NDIS Scheme or Commission, as appropriate, to authorise release of the document.

4. The Licensee will, upon written request, provide the Authority with:

    a. A list of all polices and procedures currently in place; and
    b. A copy of the Staffing Register; and
    c. A copy of the Audit Report prepared for the purposes of compliance with NDIS requirements dated 2024 and 2025, noting that the NDIS permits a time to rectify any non-compliance; and
    d. A copy of the Profit and Loss & Balance Sheets from the most recent financial year; and
    e. A copy of the Facility lease; and
    f. A copy of the document external support phone numbers provided to residents as a result of the 16 June 2023 N DIS Outcome Report.

5. Pursuant to Regulation 14 of the *Supported Residential Facilities Regulations 2024* **(Regulations)**, the Licensee will notify the Authority of "certain events" within 14 days of becoming aware of the same:
    a. Any known complaint to, or investigation by the NDIS Commission;
    b. Any complaint by a resident or their guardian, which could adversely affect the health or wellbeing of any resident;
    c. In relation to any other “certain event”.

6. The Licensee will grant access to the Facility by an authorised officer under the Act, as required by section 22 of the Act, upon attendance during reasonable working hours, to inspect the facility, documents and, as required and reasonable, speak to staff and residents.

7. The Licensee must, upon request by an authorised officer attending the Facility under the Act, provide a room within the Facility which allows the authorised officer unrestricted access to any documents they are entitled to see under

section 22 of the Act, noting some documents are digital, including:

a. The Staff Register maintained in accordance with regulation 16(1)(1) of the Regulations;
b. All policies and procedures in place at the relevant time;
c. The resident contracts for all Residents;
d. The service plans prepared in accordance with section 40 of the Act and regulation 6 of the Regulations for all Residents;
e. The records maintained for the purposes of Regulation 7(2) of the Regulations (if not contained within the service plan);
f. The Complaints Register, including details of any appeals;
g. The Facility's Prospectus;
h. Financial records which are maintained in accordance with Regulation 15(1)(c) of the Regulations;
i. The Visitors Book maintained in accordance with Regulation 7(1) of the Regulations;
j. A copy of the current Facility menu;
k. Staff Roster maintained in accordance with Regulation 16(1)(g) of the Regulations;
l. Facility managed Medical Records and Medication Lists in accordance with Regulation 13 of the Regulations.

8. The Licensee will provide copies of any document as requested by the Authority or an authorised officer pursuant to section 22 of the Act.

9. The Licensee will advise all residents and their guardians of the existence of the dispute resolution process available to them under section 43 of the Act and provide the Authority's contact details to all residents and their guardians.

10. Comply with the requirements of Section 157 of the *Planning and Development and Infrastructure Act, 2016* in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises.

11. Comply with the requirements of Section 71 of the Development Act 1993 in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministers Specification SA 76 for the premises.

12. The proprietor must, where there is no identifiable or contactable next of kin, or where next of kin are unable or unwilling to act, take reasonable steps to identify and contact the next of kin within their residential contracts or any legally

appointed substitute decision-maker.

13. These conditions will be reviewed upon an application for renewal for a licence to the Authority.

3. The applicant detailed below be granted a licence to operate a Supported Residential Facility for a period of 4 months from 1 July 2026 to 31 October 2026 under the provisions of the *Supported Residential Facilities Act 1992* subject to conditions as detailed:

Applicant	**Premises**
Bellara Aged Care Village Pty Ltd	Bellara Village 98 Newton Road Campbelltown SA 5074

Conditions

1. The Proprietor must operate the facility strictly in accordance with the information contained in the current prospectus for the facility.

2. The Proprietor must lodge a copy of the current prospectus with the Eastern Health Authority within 14 days of the granting of this licence.

3. The Proprietor must ensure that a person is provided with a copy of the current prospectus for the facility:
    a. with respect to all current residents, within 14 days of the granting of this licence;
    b. before a person enters into a resident contract (including a replacement resident contract).

4. The Proprietor must review the prospectus within 60 days of the granting of this licence to ensure that it clearly and distinctly specifies and separates the services provided to residents under the Prospectus (including the associated costs) from those offered through National Disability Insurance Scheme arrangements.

5. With respect to any alteration of the prospectus for the facility, the Proprietor must undertake discussions or consultations with the residents of the facility before finalising the alteration.

6. The Proprietor must lodge a copy of:
    a. any altered prospectus; and
    b. the written statement required by regulation 5(2)(b) of the Supported Residential Facilities Regulations 2024, with the Eastern Health Authority within 14 days after the alteration is brought into effect.

7. The Proprietor must maintain a record detailing:
    a. the date when each resident of the facility was provided with a copy of the current prospectus for the facility in accordance with condition 3; and

b. the date and nature of any consultations or discussions undertaken with residents in accordance with condition

8. The Proprietor must produce for inspection a copy of the record required by condition 7 upon request of an authorised officer.

9. The Proprietor must:

    a. review each resident contract between it and each resident of the facility within 60 days of the granting of this licence to ensure that the contract complies with the requirements of sections 38 and 39 of the Supported Residential Facilities Act 1992 and regulation 6 of the Supported Residential Facilities Regulations 2024;
    b. in circumstances where the Proprietor identifies that any contract between it and a resident of the facility is non-compliant with these requirements, use its best endeavours to enter into a new, compliant, contract with that resident within 14 days of identifying the non-compliant contract.

10. The Proprietor must ensure that a person is provided with a statement in the form required by Schedule 2 of the Supported Residential Facilities Regulations 2024:
    a. with respect to all current residents, within 14 days of the granting of this licence; and
    b. before a person enters into a resident contract (including a replacement resident contract).

11. The Proprietor must ensure that a person is provided with a copy of the rules and policies that will apply to the person as a resident of the facility:
    a. with respect to all current residents, within 14 days of the granting of this licence; and
    b. before a person enters into a resident contract (including a replacement resident contract).

12. The Proprietor must ensure that a person is provided with a copy of a checklist against which the person may ensure that they have been given a copy of the documents required by regulation 6(3)(a) of the Supported Residential Facilities Regulations 2024 and that they have been informed of the matter set out in regulation 6(3)(b)(ii) of these Regulations:
    a. with respect to all current residents, within 14 days of the granting of this licence; and
    b. before a person enters into a resident contract (including a replacement resident contract).
13. The Proprietor must, for each resident of the facility, within 60 days of the granting of this licence, prepare a service plan in conjunction with the resident that complies with the requirements of section 40 of the *Supported Residential*

Facilities Act 1992 and regulation 6(4) of the *Supported Residential Facilities Regulations 2024.* The service plan must be specific; must set out details of the resident's needs; and must explain how these needs will be managed through the provision of personal care services. Service plans must not contain vague descriptions of any personal care services provided, and clearly detail all of the services provided to the resident, including those services provided under arrangements with the National Disability Insurance Scheme by the Proprietor or other persons.

14. The Proprietor must ensure that each resident is provided with a copy of their service plan:
    a. within 2 days of its preparation (in respect of a plan required by condition 13); and
    b. before a person enters into a resident contract (including a replacement resident contract).

15. The Proprietor must maintain a record detailing:
    a. the date when each resident of the facility was provided with a copy of the documents required by conditions 10, 11, 12 and 14;
    b. the making available upon request to the resident and their representative or a medical practitioner or other health service provider involved in providing care to the resident of any of these documents.

16. The Proprietor must produce for inspection a copy of the record required by condition 15 upon request of an authorised officer.

17. Comply with the requirements of Section 157 of the *Planning and Development and Infrastructure Act, 2016* in relation to Fire Safety by maintaining all Essential Safety Provisions as required under the relevant schedule of options listed in the Ministerial Building Standard (MBS 002 – Maintaining the performance of essential safety provisions) for the premises.

18. The Proprietor must maintain the Food Safety Program and relevant records in accordance with Food Safety Standards 3.2.1 and 3.3.1. The business must include appropriate Listeria Management Controls, make and keep records in compliance with the Food Safety Program, and provide evidence upon request to an authorised officer.

Seconded by Cr K Barnett

CARRIED UNANIMOUSLY 9: 062026

8.1 ENVIRONMENTAL HEALTH ACTIVITY REPORT

Cr K Barnett moved:

That:

1. The Environmental Health Activity Report is received.

Seconded by Cr J Allanson

CARRIED UNANIMOUSLY 10: 062026

8.2 IMMUNISATION REPORT

Cr K Barnett moved:

That:

2. The Immunisation Report is received.

Seconded by M Hammond

CARRIED UNANIMOUSLY 11: 062026

9 CORRESPONDENCE

Nil

10 CLOSURE OF MEETING:

The Chairperson, Cr P Cornish, declared the meeting closed at 7.31pm.

The foregoing minutes were printed and circulated to EHA Members and member Councils on 26 June 2026.

Cr P Cornish

CHAIRPERSON

7.1 GENERAL PURPOSE FINANCIAL REPORTS FOR THE YEAR ENDED 30 JUNE 2026

Author: Michael Livori
Ref: AF25/48

Summary

This report presents the General Purpose Financial Reports for the year ended 30 June 2026 to the Board of Management for consideration and adoption. The reports 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 have been reviewed by the external auditors.

The Eastern Health Authority Audit Committee met on 12 August 2026 to consider the Draft General Purpose Financial Reports for the year ending 30 June 2026.

Whitney Sun from Dean Newberry and Partners was in attendance to provide commentary and answer committee questions in relation to the audit findings.

The Audit Findings are detailed in the Audit Management Letter (attachment2).

Audit Management Letter

The auditors have indicated in their Audit Management Letter 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.

General Purpose Financial Reports for 2024-2025

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.

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 General Purpose Financial Reports for the Year ending 30 June 2026 Report is noted.

2. The Board of Management notes that the Audit Committee is satisfied that the 2025/2026 General Purpose Financial Reports present fairly the state of affairs of the organisation.

3. The General Purpose Financial Reports including the Annual Financial Statements for the year ending 30 June 2026 are received and adopted.

4. The Chair and Chief Executive Officer be authorised to sign the Certification of Financial Statements in relation to the audit for the 2025/2026 financial year.

5. A copy of the General Purpose Financial Reports including the Annual Financial Statements for the year ending 30 June 2026 are provided to the Constituent Councils.

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 Kester Moorhouse
ACTING CHAIRPERSON
EHA BOARD OF MANAGEMENT

Date:

Eastern Health Authority

Statement of Comprehensive Income

for the year ended 30 June 2026

	Notes	2026 $	2025 $
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) transferred to Equity Statement		**297,680**	191,892
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
ASSETS	**Notes**	**$**	$
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

	Notes	2026 $	2025 $
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts:			
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
Payments:			
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			
Payments:			
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			
Payments:			
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		
Council Contributions	**2,201,000**	2,094,100
Statutory charges	**171,093**	164,917
User charges	**368,294**	338,543
Grants, subsidies and contributions` - Operating	**258,648**	248,910
Investment income	**63,311**	52,777
Other income	**7,071**	20,971
	3,069,417	2,920,218
Expenses		
Employee costs	**(1,879,848)**	(1,823,552)
Materials, contracts and other expenses	**(665,049)**	(649,271)
Depreciation, amortisation and impairment	**(182,185)**	(183,012)
Finance costs	**(44,655)**	(64,887)
	(2,771,737)	(2,720,722)
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	**-**	-
	162,005	158,403
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)*	**-**	-
	-	175,381
Adjusted Annual Net Impact to Financing Activities surplus/ (deficit)	**459,685**	533,280

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**
		2,201,000	2,094,100
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
		171,093	164,917
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
		368,294	338,543
INVESTMENT INCOME			
Interest on investments:			
Local Government Finance Authority		**63,311**	52,777
Banks & other			
		63,311	52,777
OTHER INCOME			
Sundry		**7,071**	20,971
		7,071	20,971
GRANTS, SUBSIDIES, CONTRIBUTIONS			
Grants, subsidies and contributions - Operating			
Immunisation: School Programme		**236,232**	226,452
Immunisation: ACIR		**22,416**	22,458
Total Grants all sources		**258,648**	248,910
Sources of grants			
State government		**258,648**	248,910
Other		**-**	-
		258,648	248,910

Eastern Health Authority

Notes to and forming part of the Financial Statements

for the year ended 30 June 2026

Note 4 - EXPENSE

	Notes	2026 $	2025 $
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*
(Full time equivalent at end of reporting period)			
MATERIALS, CONTRACTS & OTHER EXPENSES			
Prescribed Expenses			
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
Other Materials, Contracts & Expenses			
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

	Notes	2026 $	2025 $
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
		182,185	183,012
FINANCE COSTS			
ATO interest		**-**	6,266
Interest on Leases		**44,655**	58,621
		44,655	64,887

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

	Notes	2026 $	2025 $
PROPERTY, PLANT & EQUIPMENT			
Assets renewed or directly replaced			
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
CASH & EQUIVALENT ASSETS	**Notes**	**$**	$
Cash on Hand and at Bank		**92,001**	99,936
Deposits at Call		**1,375,120**	1,013,809
		1,467,121	1,113,745
TRADE & OTHER RECEIVABLES			
Accrued Revenues		**5,754**	3,754
Debtors - general		**154,868**	131,081
Prepayments		**-**	11,200
		160,622	146,035

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	
		107,783	**-**	80,132	-
BORROWINGS					
Leases Liabilities	11	**141,058**	**981,029**	126,237	1,093,202
		141,058	**981,029**	126,237	1,093,202

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	-
		315,043	**15,245**	285,472	28,687
Amounts included in provisions that are not expected to be settled within 12 months of reporting date.		**-**		-	

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

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
Financial Assets	$	$	$	$	$
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**
Financial Liabilities					
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
Financial Assets	$	$	$	$	$
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
Financial Liabilities					
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 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

Natalie Caon
PRESIDING MEMBER
AUDIT COMMITTEE

Date: 12/8/2026

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*.

.....

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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.....

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*.

.....

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*.

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

Date: 16 /07 / 2026

DeanNewbery

Chartered Accountants

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North Adelaide SA 5006

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Dean Newbery
ABN: 48 007 865 081

7 August 2026

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

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.

7.2 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.

The EHA Audit Committee considered the information in this report at its meeting of 12 August 2026.

Statement of Comprehensive Income

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

- Total Income was $23,983 (-0.8%) less than budgeted.
- 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

L**iabilities**

- *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 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.

In essence, the Funding Statement provides members with a reflection of the cash result on an Operating basis. 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.

The Funding Statement is provided as attachment 2.

The following tables detail 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.
Rent	**(124,000)**	Decrease due to application of AAASB Standard 16 Leases – value of leased assets.
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)
Superanuation	$ 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

7.3 ANNUAL BUSINESS PLAN 2025/2026 PERFORMANCE EVALUATION

Author: Michael Livori
Ref: AF25/102

Summary

This report presents Eastern Health Authority's (EHA) performance for 2025/2026 in relation to the performance measures specified in the Annual Business Plan.

Report

Eastern Health Authority adopted the Annual Business Plan 2025/2026 on 25 June 2025. The plan outlines EHA's yearly objectives, intended activities and actions, performance measures, a summary of operating and capital expenditure, sources of revenue, and the budget (including statutory financial statements).

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

RECOMMENDATION

That:

The Annual Business Plan 2025/2026 Performance Evaluation report is received.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Focus Area 1 - Public and Environmental Health Services

Strategic Objectives	KPIs
1.1 Provide services that protect and maintain the health of the community and reduce the incidence of disease, injury or disability.	EHA is meeting all public and environmental inspection requirements as per relevant legislation (and / or) adopted service standards. All public health complaints are responded to within EHA's adopted service standards.

Result

KPI	Target	Actual	Status	Notes
EHA is meeting all public and environmental inspection requirements as per relevant legislation (and / or) adopted service standards.				All public swimming pools, high risk manufactured water systems, high risk personal care tattooing studios were routinely assessed to ensure compliance with the SA Public Health Act and related Regulations and adopted service standards. In addition, new or pending wastewater applications were also assessed in accordance with related Regulations for approval.
Public Swimming Pools - all 29 swimming pool sites were inspected at least twice during the year	100%	100%	✔	29 sites and 47 pools / spas. 74 scheduled inspections. All pools/spas that were operational for the entire reporting period were inspected twice. Twenty fewer pools and spas were inspected during the year due to some facilities remaining closed for repairs or new construction. In addition, several new pools opened during the year and, due to timing, received only one scheduled inspection.
High Risk Manufacture Water Systems - 18 cooling tower (CT) systems across 12 sites and 8 warm water systems (WWS) across 4 sites are inspected at least annually.	100%	100%	✔	There are currently 18 CT systems on the register. 17 systems were inspected. One site has notified that the system has been decommissioned and therefore, could not be inspected. The CT will be removed from the register once EHA has received confirmation that it has been physically removed from the site. All WWS were inspected with two sites requiring additional inspections as they were on an increased inspection frequency.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

High risk Personal Care and Body Art (Tattooist) **–** 14 Tattooists are inspected at least annually.	100%	100%	✔	All Tattoo premises were inspected. In addition, 32 inspections were also undertaken at beauty premises providing general beauty treatments and/or prescribed high-risk skin-penetration procedures.
Wastewater Systems – Undertake onsite inspections where required as part of the wastewater application process or follow-up to service reports.	100%	100%	✔	- 3 onsite wastewater system application received. - 3 applications approved (installation 2025-26). - 3 preliminary onsite inspections to determine the approval of wastewater works. - No applications pending decision at the end of the reporting period. - 190 service reports received. Four minor actions requiring follow-up by EHA at the next routine service. - No service report required further action.
All public health complaints are responded to within EHA's adopted service standards.	100%	-	⚠	169 public health complaints were received and investigated, nine more than the previous year. Multiple joint inspections conducted with Constituent Council Officers where complaints overlap relating to public health and nuisance matters. Unable to report on the status of the target this period due to data availability. This has been rectified for 2026-27. EHO team are aware of EHA's service standards. <u>State Interagency Hoarding and Squalor Group</u> Attended all four State Interagency Hoarding and Squalor Group Meetings. EHA facilitated one meeting to continue to support the group.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

1.2	Increase awareness and understanding of good public and environmental health through community and business education programs.	Reduce the number of health inspections that require a follow up inspection to achieve compliance. All Constituent Councils are using EHA public health resources in their own communications. Participation in at least two proactive educational activities annually.

Result

KPI	Target	No. follow-up inspections	Status	Notes
Reduce the number of health inspections that require a follow up inspection to achieve compliance.				Performance can be difficult to predict and manage year on year, as follow-up inspections for all regulated areas are often necessary to maintain compliance and protect public health.
Swimming Pools	Decrease	Increase: 2024-25: 11 2025-26: 24	x	Two new plunge pools in separate council areas attributed to the increased number of follow-up inspections. Ensuring appropriate sanitation and filtration standards were implemented.
HRMWS	Decrease	Increase: 2024-25: 0 2025-26 : 2	x	Follow-up inspections for minor non-compliances
PCBA	Decrease	Decrease: 2024-25: 1 2025-26: 0	✔	

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

KPI	Target	Actual	Status	Notes
All Constituent Councils are using EHA public health resources in their own communications.	All Constituent Councils	All Constituent Councils	✔	EHA launched its first Instagram page during 2025-26 to promote the public health services it delivers and enhance engagement with the community. EHA's constituent councils actively support this initiative by following the page and sharing educational content through their own social media platforms, extending the reach of key public health messages. Social media tiles are used to promote key public health messages and provide links to the EHA and other relevant websites, giving the community easy access to additional information and resources.
Participation in at least two proactive educational activities annually.	100%	100%	✔	Educational Activities included: - Prevention of mosquito breeding at your home - Awareness of wild mushrooms and associated and poisoning risks ABP 2025-26 Priorities: 1. Wastewater Register – Developed communication and mailed to residents in 'non-sewered areas' 2. Develop Information Pack for beauty businesses – Detailed information pack was developed and distributed to inspected businesses. 3. Participate in interactive face to face information stalls – Attended two council events and hosted an EHA stall.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Strategic Objectives	KPIs
1.3 Promote a safe and home-like environment for residents by ensuring quality of care in supported residential facilities.	Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually. All licensing applications are processed within the legislated timeframes.

Result

KPI	Target	Actual	Status	Notes
Conduct unannounced audits of all single license / non-dual Support Residential Facilities annually.	100%	100%	✔	Nine unannounced SRF Licensing Audits and one SRF Inspection undertaken at one pension only and two dual licence facilities.
All licensing applications are processed within the legislated timeframes.	100%	100%	✔	Licensing applications were processed within the required timeframes and outcomes from the inspections were considered and approved by the Board of Management at the 24 June 2026 meeting. Where required conditions added to the approved licenses. One premises was granted a 5-month licence and the remaining three facilities were granted a 12-month licence.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

1.4 Facilitate community safety and resilience through the integration of public and environmental health in emergency management planning.	Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings. Conduct or participate in at least one business continuity or emergency management plan exercise annually.

Result

KPI	Target	Actual	Status	Notes
Attend and participate in all Eastern Adelaide Zone Emergency Management Committee meetings.	100%	75%	x	Manager – Environmental Health attended two of three EAZEMC meetings held during the year.
Conduct or participate in at least one business continuity or emergency management plan exercise annually.	100%	100%	✔	Manager – Environmental Health and CEO attended the Eastern and Northern Adelaide Joint ZEMC Exercise 2026 – Exercise Aftershock – examine the ability of councils and partner agencies to respond to a large-scale earthquake impacting Metropolitan Adelaide under conditions of significant disruption.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Focus Area 2 – Immunisations

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

Results

KPI	Target	Actual	Status	Notes
Clinical performance evaluation completed.	Completion	Completed	✔	As part of the annual clinic review process, ongoing monitoring supports informed planning and future service delivery. This is achieved through: - Surveying clients to assess their satisfaction with the standard of service, clinic venue and location, and appointment times. - Surveying schools at the completion of the School Immunisation Program (SIP) to gather feedback and identify opportunities for improvement. - Using Power BI to enable comprehensive and continuous monitoring of clinic performance throughout the year, providing timely insights to support service planning and decision-making.
Submit all reports within the required timeframes.	Submit all required reports	All required reports submitted	✔	The performance of our public clinics remains a key feature in the quarterly Board report, Quarterly Information Snapshot to Constituent Councils and EHA's Annual Report where it is consistently tracked and acknowledged. All SIP and clinic vaccination records are consistently entered with accuracy and timeliness to ensure the Australian Immunisation Register (AIR) is updated promptly. This process enables clients to maintain current and complete immunisation records at all times.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Annual Cold Chain audit and pharmaceutical refrigerator maintenance.	Annual Audit	Annual Audit undertaken	✔	20 January 2026 Annual Cold Chain Audit was conducted to assess the integrity of the vaccine refrigerator, portable cooler boxes, and thermometers, in accordance with the 'Strive for 5' guidelines. Vaccine fridges were services on 10 February 2026. Audit outcomes were communicated to the immunisation team. The SOP was updated accordingly to ensure appropriate eskies are used for specific clinics and that standardised packing methods are consistently applied to maintain cold chain integrity and support compliance with vaccine storage and transport requirements.

2.2 Continue to increase number of adult and child clients and vaccinations through promotion and provision of accessible clinics, booking systems and appointment times.	Maintain or increase the number of public immunisation clinics offered by EHA annually. All eligible students are offered vaccinations through the School Immunisation Program and all absent students are invited to EHA public clinics to catch up. 75% of bookings are made via the Immunisation Online Booking System. Clinic Timetable reviewed and published by 30 November.

Results

KPI	Target	Actual	Status	Notes
Maintain or increase the number of public immunisation clinics offered by EHA annually.	Maintain or increase	Increased	✔	The number of available public clinics increased in 2025-26 to 194 clinics, 17 more compared to the previous year. This is attributed to: - additional dedicated influenza (flu) clinics to help manage increased demand during the peak flu vaccination period - additional dedicated +65 yo and older influenza clinics.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

				Public Immunisation Clinics EHA clinics administered 8,011 vaccines to 3,851 clients. A 0.58% increase in the number of clients and comparable number of vaccines administered compared to the previous year. To ensure EHA continues to provide accessible public immunisation clinics across its constituent councils and contract council, dates and times and types of clinics are reviewed based on client attendance and feedback. Prior to changes EHA liaised with the respective councils.
All eligible students are offered vaccinations through the School Immunisation Program and all absent students are invited to EHA public clinics to catch up.	100% vaccinations offered	100% vaccinations offered	✔	Effective planning and preparation was undertaken to maintain strong relationships and ensure clear, consistent communication with schools, parents, and students. This included the provision of timely information, targeted resources, presentations, and regular updates to support school immunisation program. To achieve the highest possible consent card return rate and immunisation coverage rates, the following was undertaken: - comprehensive review of the School Immunisation Program Toolkit— to improve communication to schools, immunisation coordinators and teachers and parents - developed and delivered a voice presentation sent to all schools, outlining key dates, requirements, and preparation steps ahead of upcoming immunisation clinic visits. - developed consistent messages for schools to use across their communication platforms to remind parents/guardians of consent card returns and upcoming immunisation visits. - presentation to prospective Year 7 parents on upcoming adolescent immunisation program Following each school visit, EHA sends SMS messages to parents and caregivers of students who missed their scheduled vaccinations. The message details the missed vaccine and offers the student the

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

				opportunity to either book an appointment online or attend a walk-in session at any EHA public clinic to catch up. *School Immunisation Program* During 2025, EHA completed 59 high school year level immunisation visits to deliver the annual School Immunisation Program. A total of 8,982 vaccines were administered to Year 7 and 10 students.
75% of bookings are made via the Immunisation Online Booking System.	75% Online Bookings	100%	✔	76% of all clients attending booked clinics are entered into the Online Immunisation Booking System.
Clinic Timetable reviewed and published by 30 November.	Review by 30 November	December 2026.	✔	A full comprehensive review of the clinic timetable was undertaken. The following changes were made: - Added a dedicated Flu Clinics page to the pamphlet, enabling flu clinic information to be presented more clearly and providing additional space for public clinic dates, locations, and times within the timetable. - More space to enable the timetable to be displayed in a larger font, making it easier to read and follow. - A clear clinic directory was included below and on the reverse side of the timetable, making it easier for clients to locate relevant clinic information. - To enhance appointment availability for parents the following minor changes to the public clinics were made: o start and/or finish times to the Campbelltown morning and Burnside afternoon clinics and Walkerville clinics. o Walkerville clinic - change the alternative clinic session from the third Friday to a Monday morning clinic. - Additional Flu Clinics – +65yo and older - New flu and immunisation promotional materials targeting babies, families, and people aged 65+ use a 'lavender' background that aligns with the flu clinic timetable, helping the community easily identify these clinics.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

	Publish by 30 November		x	The 2026 Public Clinic Immunisation Timetable was prepared on schedule, however, could not be distributed until confirmation of the immunisation contract extension was received from the external council.

Strategic Objectives	KPIs
2.3 Continue to be recognised as a trusted partner and sector leading immunisation provider of choice.	Renewal rate for EHA Workplace Immunisation Program is not less than 70% Satisfy all requirements of the SA Health Service Agreement contract.

Results

KPI	Target	Actual	Status	Notes
Renewal rate for EHA Workplace Immunisation Program is not less than 70%.	Renewal rate >70%	86%	✔	71 workplace visits, 8 less than the previous year. EHA acquired and visited six new workplaces in 2026. A total of 2,581 vaccines were administered compared to 2,713 in 2025. A comprehensive pricing and booking and communication review was undertaken. A comprehensive review of the charge structure was undertaken prior to the commencement of the program.
Satisfy all requirements of the SA Health Service Agreement contract.	Requirements met	100%	✔	Mandatory communications to schools, distribution and collection of consent cards, and data entry requirements were completed within the required timeframe. The requirement to record the tally of consent card returns by 31 July was not achieved, as a number of scheduled school visits occurred after this date. EHA communicated this to SA Health, and an appropriate extension was granted.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

2.4 Advocate for appropriate funding to ensure that local government delivery of immunisation services is financially sustainable.	No reduction in the level of State Government funding provided to EHA to deliver immunisation services.
Results	

KPI	Target	Actual	Status	Notes
No reduction in the level of State Government funding provided to EHA to deliver immunisation services.	No reduction of funding	100%	✔	CEO is a member of LGA/SA Health Immunisation Strategic Working Group where advocacy for appropriate funding continues. The working group received a commitment from SA Health that the funding for the 2026 School Immunisation Program (SIP) would increase by the State Government indexation rate.

Focus Area 3 - Food Safety

Strategic Objectives	KPIs
3.1 Contribute to the effective control of preventable illness by monitoring and enforcing food safety standards and investigating food related complaints on behalf of Constituent Councils.	EHA is meeting all food safety inspection requirements for higher risk food business determined by the SA Food Business Risk Classification Framework and performance of the food business. All food safety complaints are investigated in accordance with EHA service standards and SA Health instructions.
Results	

KPI	Target	Actual	Status	Notes
Meet all food safety inspection requirements for high-risk P1 & P2 food businesses.	100%	88%	x	The EHO team delivered strong performance despite staff availability challenges (est 80% availability), with complex inspections and enforcement activities also requiring significant time and resources.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

				Number of food businesses by risk classification as of 30 June 2026: Priority 1 – 648 Priority 2 – 280 Priority 3 – 224 Priority 4 –216 NB: 'low risk' - food businesses selling shelf stable and prepackaged food only. Inspected if there has been a change in activity or a complaint has been received. ***Routine Food Inspections*** A total of 920 inspections were conducted. A four percent increase in routine inspections compared to the previous year. 812 higher risk (P1 and P2) food businesses were inspected. ***Legal Action*** The following legal action has been issued under the Food Act 2001: - 7 Warning Letters - 122 Improvement Notices - 7 Prohibition Orders - 8 Expiation Notices

KPI	Target	Actual	Status	Notes
All food safety complaints are investigated with EHA's service standards and SA Health instructions.	100%	-	⚠	All food safety complaints were investigated. Unable to report on the status of the target this period due to data availability. This has been rectified for 2026-27. However, the EHO team are aware of EHA's service standards. ***Food Complaints*** 127 Food complaints were received and actioned, 32 more than the previous year. 27 food complaints were found to be justified once investigated. Alleged food poisoning, poor personal hygiene and unsuitable/unsafe food were the most common types of complaints received during 2025-26.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

3.2 EHA is proactive in building positive relationships with food businesses and provide training and resources to encourage and support compliance with food safety standards.	Reduce the number of routine food premise inspections requiring a follow up inspection to address non-compliance. The average rating given under the SA Health Food Star Rating Scheme in increasing annually All new food businesses receive an EHA Welcome Pack following notification.

Results

KPI	Target	No. Food businesses requiring a follow-up inspection.	Status	Notes
Reduce the number of routine food premises inspections requiring a follow-up.	Decrease	2024-25: 396 2025-26: 306	✔	***Follow-up Inspections*** 306 food businesses required a follow-up inspection; a 23% decrease compared to the previous year. While the decrease aligns with the strategic objective and represents a positive outcome, performance can be difficult to predict and manage year on year, as follow-up inspections are often necessary to maintain compliance and protect public health.

Food Star Rating

A business that has not met the requirement to have a 'food safety supervisor' is not eligible for a star rating. 88 businesses that would have normally received a star rating (scores of 0-11 points) fell within this category, 47 less businesses compared to the previous year. This explains the increase in the average rating given under the SA Health Food Star Rating Scheme and the impact on intended strategic objective.

KPI	Target	Actual	Status	Notes
The average rating given under the SA Health Food Star Rating Scheme in increasing annually.	Increase	Increase	✔	Average rating increased by 7.1% **Two year comparison of the number of businesses receiving a food star rating**

Star Rating	2024-25	2025-26
No star	366	370
3 star	40	50
4 star	103	135
5 star	169	183

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

KPI	Target	Actual	Status	Notes
All new food businesses receive an EHA Welcome Pack following notification.	100%	100%	✔	Following notification of a new food business within EHA's constituent council an EHA Welcome Pack is sent electronically to the food business. During 2025-26, a total of 256 new food businesses notified with EHA. An Electronic EHA Welcome Pack was sent to new food businesses following Food Business Notifications were received.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Strategic Objectives	KPIs
3.3 Build community awareness of food safety issues by leading or participating in food safety education projects and partnerships.	Provide food safety training to at least 60 participants annually. All Constituent Councils are using EHA food safety education materials in their communications.

Results

KPI	Target	Actual	Status	Notes
Provide food safety training to at least 60 participants annually.	60 participants	36	x	Three training sessions were promoted. Two were cancelled due to low enrolment numbers. Two training sessions were held, one public and tailored session to a community group. The decrease in participants does not align with the strategic objective. This can be attributed to the requirement for Food Safety Supervisors to complete training through a Registered Training Organisation. To address this, consideration was given to alternative methods of delivering training and education as part of the 2026-27 EHA Annual Business Plan, with the aim of increasing interest, participation, and engagement among food handlers.
All Constituent Councils are using EHA food safety education materials in their communications.	All Constituent Councils	All Constituent Councils	✔	EHA launched its first Instagram page during 2025-26 to promote the public health services it delivers and enhance engagement with the community. EHA's constituent councils actively support this initiative by following the page and sharing educational content through their own social media platforms, extending the reach of key public health messages. Social media tiles are used to promote key training dates, food safety messages, and links to the EHA's and other relevant websites, providing food businesses and the community with easy access to further information and resources. Additional Education and Promotion Constituent Councils have supported:

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

				EHA Temporary Event Information Pack Reviewed and notification forms updated to ensure event organisers and food businesses understand their obligations under the Food Act 2001. ***Develop food safety educational posters with QR Codes*** Food safety education posters focusing on reheating/cooling and sanitising were developed with QR codes and published on EHA's website. The QR codes linked to key relevant websites. ***Participate in interactive face to face information stalls*** Attended two council events and hosted an EHA stall.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Focus Area 4 - Governance and Organisational Development

Strategic Objectives	KPIs
4.1 Achieve best practice standards of governance in accordance with the EHA Charter and relevant legislation.	No instances of non-compliance with the EHA Charter. No instances of non-compliance with the reporting requirements to external bodies required by legislation. Ongoing implementation of all risk controls in the EHA Corporate Risk Plan.

Results

KPI	Target	Actual	Status	Notes
No instances of non-compliance with the EHA Charter.	100%	100%	✔	The EHA Board of Management (BOM) met six times during the year to consider EHA business. Chair and Deputy Chair elected at meeting held on 18 February 2026. Draft budget developed and considered at BOM Budget workshop on 4 March 2026. Draft budget endorsed by BOM 31 March 2026, adopted by Board of Management (BOM) on 24 June 2026. Regular Finance Reports and three Budget Reviews considered by BOM. Three Audit Committee meetings held. Audited Financial Statements signed without qualification by Auditor, considered by Audit Committee and adopted by BOM and provided to Constituent Councils by 31 August 2025. Reviewed Financial Estimates considered by Audit Committee and Board of Management November 2025, February 2026 and March 2026 respectively.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

No instances of non-compliance with the reporting requirements to external bodies required by legislation.	100%	100%	✔	*SA Public Health Act 2011* Annual Report 2024/2025 endorsed at 27 August 2025 BOM meeting and provided to Public Health Council by due date. *Food Act 2001* Annual Report 2024/2025 endorsed at 27 August 2025 BOM meeting and sent to SA Health. 2024/2025 Annual Business plan evaluation considered at 27 August 2025 BOM meeting.
Ongoing implementation of all risk controls in the EHA Corporate Risk Plan	100%	100%	✔	Corporate Risk Summary considered by Audit Committee at its meeting held on 5 November 2025 and by Board of Management at its meeting held on 19 November 2025.

4.2 Keep Constituent Councils informed of the services and actions performed by EHA on their behalf and the community outcomes being achieved.	Meet with Constituent Council nominated contacts at least four times per year. Provide an Annual Report to Constituent Councils by 30 September. All Constituent Councils participate in EHA's Annual Business Plan and Budget setting process.

Results

KPI	Target	No. Food businesses requiring a follow-up inspection.	Status	Notes
Meet with Constituent Council nominated contacts at least four times per year.	100%	100%	✔	EHA Management met with Constituent Council contacts and provided an update on EHA operations September and December 2025 and March and June 2026.
Provide an Annual Report to Constituent Councils by 30 September.	100%	100%	✔	2024/2025 Annual Report provided to Constituent Councils on 30 September 2025.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

All Constituent Councils participate in EHA's Annual Business Plan and Budget setting process	100%	100%	✔	Constituent Council provided with a copy of the draft EHA Annual Business Plan and Budget for 2026/2027 on 31 March 2026. All Constituent Council subsequently endorsed the EHA Annual Business Plan and Budget for 2026/2027.

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Strategic Objectives	KPIs
4.3 Demonstrate leadership within the local government sector as an advocate for public health reforms that benefit the community and councils.	Written submissions on public health reform proposals are endorsed by the Board. Attend meetings of the Environmental Managers Forum.

Results

KPI	Target	No. Food businesses requiring a follow-up inspection.	Status	Notes
Written submissions on public health reform proposals are endorsed by the Board.	100%	100%	✔	There were no public health submission requiring Board endorsement.
Attend meetings of the Environmental Managers Forum.	100%	100%	✔	CEO (Convenor of Forum) attended all meetings. Manager, Environmental Health & Immunisation attended meetings.

4.4 Provide a safe, healthy and rewarding working environment.	WHS is an agenda item at all EHA staff meetings. Annual staff training and development budget is not less than 1.75% of total budget. Staff portfolios are reviewed annually as part of a performance development framework.

Results

KPI	Target	No. Food businesses requiring a follow-up inspection.	Status	Notes
WHS is an agenda item at all EHA staff meetings.	100%	100%	✔	WHS standing item on General Staff and Team meetings. .

Annual Business Plan Review - Progress Against KPIs

1 July 2025 – 30 June 2026

Annual staff training and development budget is not less than 1.7% of total budget.	100%	100%	✔	Annual Staff training and Development currently 1.7% of budget.
Staff portfolios and task regularly reviewed during reporting period.	100%	100%	✔	Staff portfolios and task were regularly reviewed during reporting period

7.4 FOOD ACT ANNUAL REPORT 2025/2026

Author: Nadia Conci
Ref: AF26/99

Summary

Section 93 of the *Food Act 2001* (the Act) requires the head of an enforcement agency to report each year to SA Health. The completed annual Food Act Questionnaire 2025/2026 has been prepared on Eastern Health Authority's (EHA) performance under the Act and was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch. A copy of the annual Food Act Questionnaire 2025/2026 is provided to the Board for their information.

Report

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

On 26 May 2026, SA Health requested that enforcement agencies provide the completed annual Food Act Questionnaire 2025/2026 in accordance with section 93 of the Act.

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

The completed annual Food Act Questionnaire 2025/2026 is provided as Attachment 1 of this report and is a statistical review of the work undertaken during 2025/2026. The completed questionnaire was submitted to SA Health Food Standards Surveillance and Food and Controlled Drugs Branch on 14 July 2026.

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

A total of 911 routine inspections were conducted a 3.05% increase in routine inspections compared to the previous year, with 88% (804) of higher risk (P1 and P2) food businesses inspected. This decrease was attributed to staff availability throughout the year; however, a concerted effort was made to maintain the number of inspections conducted.

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

A business that has not met the requirement to have a 'food safety supervisor' is not eligible for a star rating. 88 businesses that would have normally received a star rating (scores of 0-11 points) fell within this category, 47 less businesses compared to the

previous year. This explains the increase in the average rating given under the SA Health Food Star Rating Scheme and the impact on intended strategic objective.

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

Food safety training and education remain a key focus for EHA. During the 2025-2026 financial year, EHA delivered both a public food safety training session and a tailored training program for a local community group. The community session was specifically designed to communicate key food safety messages relevant to the group's unique food handling practices, helping to build knowledge and support safe food preparation within the community.

EHA also expanded its communication and education efforts through the launch of its first Instagram account, providing a new and effective platform to share food safety information and engage with the community. In addition, EHA's website continues to offer a range of up to date food safety fact sheets and resources, supporting both food businesses and community members in understanding and meeting food safety requirements.

RECOMMENDATION

That:

The report titled Food Act Annual Report 2025/2026 be received.

FOOD ACT 2001 - ANNUAL REPORT QUESTIONNAIRE

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

Council Name: Eastern Health Authority(EHA)

1. Authorised Officers

An authorised officer (AO) is defined as a person appointed under Part 9, Division 3 of the Act. Under Division 3 councils are required to maintain a list of AOs appointed under the Act. The purpose of this section is to update the current list of authorised officers working in South Australia. Complete the table to provide the details of all AOs appointed under the Act for your council at 30th June 2026.

Explanatory notes:

- Where part time staff are employed by more than one council, please indicate the name of all other councils the officer works for.
- If at 30th of June 2026 council did not have an AO under the Food Act please write NIL in the first row of the table.
-** FTE = Full Time Equivalent and is calculated as part time working hrs per week/full time working hours per week. e.g. AO works 15 hours/week when fulltime hours for the week are 37.5. Therefore 15/37.5 = 0.4 FTE.

Name of Authorised Officer	Position title	Contact details			Full time or part time appointment	If part time record the **FTE	Does the AO work for more than one council?	If applicable name other councils worked for
		Phone	Mobile	Email				
Luke Smith	EHO	0413 238 894	0413 238 894	lsmith@eha.sa.gov.au	Full Time		No	
Antonia Covino	EHO	8132 3624	0413 238 978	acovino@eha.sa.gov.au	Full Time		No	
Alana Raschella	EHO	8132 3660	0413 239 015	araschella@eha.sa.gov.au	Full Time		No	
Sophie Limoux	EHO	8132 3640	0481 033 817	slimoux@eha.sa.gov.au	Full Time		No	
Ebony Adams	EHO	8132 3627	0413 238 830	eadams@eha.sa.gov.au	Part Time	0.4	No	
Meaghan Gibbs	SEHO	8132 3617	0412 891 993	mgibbs@eha.sa.gov.au	Full Time		No	
Nadia Conci	Manager EH	8132 3626	0413 238 927	nconci@eha.sa.gov.au	Full Time		No	
Michael Livori	CEO	8132 3611	0400 102 077	mlivori@eha.sa.gov.au	Full Time		No	

TOTAL full time employees	7	No. AOs that work for >1 council	0
TOTAL part time employees	1		

2. Audited Food Premises

2A. Number of food audits

The Food Act requires businesses that process food for service to “Vulnerable Populations” to implement a documented Food Safety Program which is audited to verify compliance with Standard 3.2.1. Explanatory notes:
- complete the following table for audits conducted in your council area only.
- if you conduct audits outside your council area, these details will be captured by the respective council.
- if audited businesses were also inspected by your council during the financial year, please indicate in the table.
- do not include audit statistics for public hospitals or not-for-profit delivered meal organisations as they are audited by SA Health and reported separately.

Business Type - Vulnerable Population	No. of Businesses	Routine audits (Standard 3.2.1, 3.2.2 & 3.2.3)		Inspections (Standard 3.2.2 & 3.2.3)	
		No. of audits conducted by **your council** (in your jurisdiction)	No. of audits conducted by **other councils** (in your jurisdiction)	No. of routine inspections conducted at audited businesses	No. of follow-up inspections conducted at audited businesses
Child Care Centres	43	24	13	2	0
Aged Care Facilities	26	12	12	2	1
Private Hospitals	5	5	2	5	0
Others - e.g. central production kitchen for vulnerable pops	1	1	4	0	0
TOTAL	75	42	31	9	1

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

2B. Food audit fees

Councils are able to charge for audits conducted by AOs.

Does your council conduct Food Audits?	Yes	*If NO proceed to section 2C.*
Does your council charge fees for conducting Food Audits?	Yes	*If NO proceed to section 2C.*

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

	Audit Activity Type				
	Desktop (offsite) audit	Routine (onsite) audit	Follow up audit	Travel costs	Other
Audit fee $$/unit*	$120 (incl GST)/hour	$220 (incl GST)/hour	Onsite - $220(incl GST)/hour Desktop - $120(incl GST)/hour	$120(incl GST)/hour	Audit Preparation/Administration - $120.00 (incl GST)/per hour Desktop Audit conducted onsite - $220.00 (incl GST)/per hour Community 20% discount
Is there is a cap on the maximum cost of an audit? If yes, please specify.	No				

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

2C. Food audit enforcement activities

Please complete the following table indicating the enforcement activities undertaken by your councils on businesses captured by Std 3.2.1 during financial year 2025-2026.

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

3. Inspected Food Premises

3A. Number of inspections of food businesses

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

Businesses Inspections per Risk Classification				
Risk Classification	Number of businesses	Routine inspections	Follow up inspections	No. of inspections resulting from complaints
P1 (exc. “Vulnerable Pop” businesses)	738	619	394	98
P2	304	185	62	19
P3	272	107	12	2
P4	218	0	0	1
Total	1532	911	468	120

3B. Food inspection fees

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

Does your council charge fees for conducting food premises inspections? Yes *If NO proceed to section 3C.*

State the fees currently charged by your council for inspections.

	Inspection Type				
	Routine Inspection	Follow up inspection	Complaint inspection	Home activity inspection	Other - additional follow up fee or Improvement Notice fee
Inspection charge ($)/unit*	148 per inspection	0	0	105 per inspection	148 per inspection

*Unit - please specify in your response, for example “per inspection” OR “per hour”

3C. Enforcement activities

Please complete the following table indicating the enforcement activities undertaken by your councils during financial year 2025-2026. Notes for completing this section:

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

Table 3C.1

Retail business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
TOTAL Retailer		**335**	**83**	**10**	**10**	**0**	**0**	**0**	88%
Alcoholic beverages packaged	P4	7	0	0	0	0	0	0	#DIV/0!
Bakery products (low risk)	P3	8	5	0	0	0	0	0	100%
Bakery products Perishable fillings	P2	6	4	2	2	0	0	0	50%
Continental Type Delicatessen food	P2	6	4	0	0	0	0	0	100%
High risk food - perishable	P2	66	46	8	8	0	0	0	83%
Low risk packaged food	P4	196	0	0	0	0	0	0	#DIV/0!
Low risk food unpackaged	P3	2	1	0	0	0	0	0	100%
Medium risk food - perishable	P3	41	21	0	0	0	0	0	100%
Raw meat & poultry	P2	0	0	0	0	0	0	0	#DIV/0!
Seafood (exc processing of bivalve molluscs)	P2	3	2	0	0	0	0	0	100%

Table 3C.1

Retail business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	0	0	0	0	0	0	0	#DIV/0!
Other P4 - indicate in comments	P4	0	0	0	0	0	0	0	#DIV/0!

Comments:

Table 3C.2

Food service business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
TOTAL Food Service		**942**	**653**	**103**	**90**	**6**	**7**	**0**	**84%**
Catering offsite activity	P1	13	9	0	0	0	0	0	100%
Catering onsite activity	P1	21	17	2	2	0	0	0	88%
Medium risk foods perishable	P3	46	20	0	0	0	0	0	100%
Restaurants and takeaway RTE Food-Prepared in advance >4 hrs	P1	649	489	92	79	6	7	0	81%
Restaurants and takeaway food RTE food - express order <4hrs	P2	151	75	5	5	0	0	0	93%
Restaurants and takeaway food - RTE no raw preparation	P2	59	41	4	4	0	0	0	90%
Other P1 - indicate in comments	P1	0	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	3	2	0	0	0	0	0	100%

Comments: Food-Snack bar/kiosk - low risk food unpackaged.

Table 3C.3

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
TOTAL Processor/Manufacturer		**223**	**97**	**4**	**4**	**0**	**0**	**0**	96%
Bakery products Perishable fillings processing	P1	27	21	2	2	0	0	0	90%
Baby Food processing	P2	0	0	0	0	0	0	0	#DIV/0!
Beverage processing	P3	10	6	0	0	0	0	0	100%
Beverage processing (small producer)	P3	0	0	0	0	0	0	0	#DIV/0!
Canned food processing	P2	1	0	0	0	0	0	0	#DIV/0!
Canned food processing very small producer & high acid food	P3	6	2	0	0	0	0	0	100%
Chocolate processing	P2	0	0	0	0	0	0	0	#DIV/0!
Chocolate processing (small producer)	P3	1	0	0	0	0	0	0	#DIV/0!
Cereal processing & medium/low risk bakery	P3	27	13	0	0	0	0	0	100%
Confectionary processing	P3	21	6	0	0	0	0	0	100%
Cook-Chill food Short shelf-life processing	P1	5	5	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing	P1	5	3	0	0	0	0	0	100%
Cook-chill food Extended shelf life processing + aseptic packaging	P2	0	0	0	0	0	0	0	#DIV/0!

Table 3C.3

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
Cook-frozen food processing	P2	0	0	0	0	0	0	0	#DIV/0!
Dairy processing (exc. soft cheese)	P2	5	2	1	1	0	0	0	50%
Dairy processing - Soft cheese processing	P1	0	0	0	0	0	0	0	#DIV/0!
Egg Processing	P2	0	0	0	0	0	0	0	#DIV/0!
Fruit and Vegetables processing	P1	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen	P2	0	0	0	0	0	0	0	#DIV/0!
Fruit and vegetable processing frozen, Blanch, wash &pack, dehydrating, condiments , small producer	P3	3	2	0	0	0	0	0	100%
Fruit and vegetable juice unpasteurised processing	P1	0	0	0	0	0	0	0	#DIV/0!
Fruit juice pasteurisation processing, shelf stable processing	P2	0	0	0	0	0	0	0	#DIV/0!
Fruit juice pasteurisation processing, shelf stable processing small producer	P3	0	0	0	0	0	0	0	#DIV/0!
Infant formula product processing	P1	0	0	0	0	0	0	0	#DIV/0!

Table 3C.3

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
Meat processing, abattoir/boning room	P2	0	0	0	0	0	0	0	#DIV/0!
Meat processing, fermented meat processing, small goods processing	P1	1	1	0	0	0	0	0	100%
Oils and fats processing	P3	2	0	0	0	0	0	0	#DIV/0!
Peanut butter processing, nut processing	P2	0	0	0	0	0	0	0	#DIV/0!
Peanut butter processing, Nut processing , small producer	P3	0	0	0	0	0	0	0	#DIV/0!
Poultry processing	P1	0	0	0	0	0	0	0	#DIV/0!
Prepared not ready to eat food processing	P2	1	1	0	0	0	0	0	100%
Prepared ready to eat food processing	P1	14	8	1	1	0	0	0	88%
Salt & other low risk ingredients/additives processor	P3	0	0	0	0	0	0	0	#DIV/0!
Seafood processing	P2	2	1	0	0	0	0	0	100%
Seafood processing RTE and shelf stable	P2	0	0	0	0	0	0	0	#DIV/0!
Seafood processing - mollusc processing	P1	1	1	0	0	0	0	0	100%

Table 3C.3

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
Snack chips processing	P3	1	0	0	0	0	0	0	#DIV/0!
Spices and dried herbs processing	P2	0	0	0	0	0	0	0	#DIV/0!
Spices and dried herbs processing small producer	P3	11	4	0	0	0	0	0	100%
Sprout processing	P1	0		0	0	0	0	0	#DIV/0!
Sushi processing	P1	1	1	0	0	0	0	0	100%
Vegetables in oil processing	P1	1	1	0	0	0	0	0	100%
Other P1 - indicate in comments	P1	0	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	77	19	0	0	0	0	0	100%

Comments: Food-Bakery - medium/low risk bakery ; Food - processor manufactuers - Coffee roasting

Table 3C.4

Business sector	Risk classification	Total no. of businesses	No. of businesses Inspected	No. of business requiring enforcement action	No. of improve-ment notices issued	No. of prohibition orders issued	No. of expiations issued	No. of prosec-utions	Percent compliance per inspected businesses
TOTAL Transporter		**32**	**6**	**0**	**0**	**0**	**0**	**0**	100%
Bulk flour storage distributor	P3	1	0	0	0	0	0	0	#DIV/0!
Bulk milk collection distributor	P2	0	0	0	0	0	0	0	#DIV/0!
Dairy produce distributor	P3	1	1	0	0	0	0	0	100%
Dry goods and beverages distributor	P4	15	0	0	0	0	0	0	#DIV/0!
Frozen food distributor	P3	1	0	0	0	0	0	0	#DIV/0!
Fruit and vegetables distributor	P3	3	0	0	0	0	0	0	#DIV/0!
Perishable ready to eat, packaged, medium risk food distributor	P3	7	4	0	0	0	0	0	100%
Perishable, ready to eat, packaged, high risk food distributor	P2	3	1	0	0	0	0	0	100%
Processed meat distributor	P2	0	0	0	0	0	0	0	#DIV/0!
Seafood distributor	P2	1	0	0	0	0	0	0	#DIV/0!
Other P2 - indicate in comments	P2	0	0	0	0	0	0	0	#DIV/0!
Other P3 - indicate in comments	P3	0	0	0	0	0	0	0	#DIV/0!
Other P4 - indicate in comments	P4	0	0	0	0	0	0	0	#DIV/0!

Comments:

4. Food complaints

4A Food complaint data

Please complete the following table indicating the type of complaints received by your councils during the 2025-2026 financial year.

Nature of complaint	Total No. of Complaints	Total justified complaints	
Alleged food poisoning	32	2	
Allergens	3	1	
Chemical contamination	2	1	
Foreign matter	14	4	
Garbage/recyclable storage	9	1	
Labelling	6	2	
Pests and animals	7	3	
Poor personal hygiene or poor food handling practices	21	6	
Unclean premises	12	4	
Unsafe/unsuitable food due to microbial contamination	7	1	
Other (please state)	14	2	Nature of "other" complaints: Dogs observed on the premises.
TOTALS	**127**	**27**	
% Complaints Justified		**21.25984252**	

5. Temporary events

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

Inspections at temporary events

Risk Classification	Inspections at temp events	Follow up inspections at temp events
P1	77	17
P2	26	6
P3	7	0
P4	0	0
Uncategorise temp businesses	0	0
Total	110	23

6. Proactive projects, surveys and sampling programs

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

EHA delivered a public training session, and a tailored food safety training session to a local community group.
EHA also launched its first Instagram page to promote the public health services it manages and to engage with the community. Seasonal food safety information shared throughout the year. Additional information is available on EHA's website and other associated websites.
In September 2025, Eastern Health Authority (EHA) was awarded the SA Health Award for Excellence in Community Focused Environmental Health Practice. EHA's submission highlighted the pivotal role of our Environmental Health Officers in guiding local businesses on legislative food safety obligations.

7.5 2025/ 2026 FINANCIAL YEAR ANNUAL ENVIRONMENTAL HEALTH REPORT

Author: Nadia Conci
Ref: AF26/99

Summary

A report has been prepared on Eastern Health Authority's (EHA) performance under the *South Australian Public Health Act 2011* (the Act) for 2025/2026 and is provided for the Board's endorsement.

Report

The purpose of the 2025/2026 Financial Year Annual Environmental Health report is to assist in the review of the *South Australian Public Health Act 2011* (the Act), and assist the Minister for Health and Ageing and the Chief Public Health Officer and their delegates to perform their functions under the following sections of the Act:

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

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

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

s21(1) The Chief Public Health Officer's functions are as follows:
(b) to ensure that the Act, and any designated health legislation, are complied with;

s23(1) The Chief Public Health Officer is required to prepare a written report every 2 years about—
(a) public health trends, activities and indicators in South Australia

On 8 July 2026 correspondence was received from SA Health requesting that enforcement agencies provide an annual report in accordance the with the abovementioned sections of the *SA Public Health Act 2011*.

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

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

RECOMMENDATION

That:

1. The Report titled 2025/2026 Financial Year Annual Environmental Health Report is received and endorsed.

Eastern Health Authority
101 Payneham Road St Peters, SA 5069 – 8132 3600 www.eha.sa.gov.au

2025 / 2026 ANNUAL ENVIRONMENTAL HEALTH REPORT Reporting period: 1 July 2025 to 30 June 2026 THE SOUTH AUSTRALIAN PUBLIC HEALTH ACT 2011

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

s17(1) The Minister's functions in connection with the administration of this Act include the following (to be performed to such extent as the Minister considers appropriate):
(a) to further the objects of this Act by taking action to preserve, protect or promote public health within the State;
(b) to promote proper standards of public and environmental health within the State by ensuring that adequate measures are taken to give effect to the provisions of this Act and to ensure compliance with the Act.

s21(1) The Chief Public Health Officer's functions are as follows:
(b) to ensure that this Act, and any designated health legislation, are complied with;

s23(1) The Chief Public Health Officer is required to prepare a written report every 2 years about:
(a) public health trends, activities and indicators in South Australia.

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

It is requested that all councils submit their completed report by 30 September 2026 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au

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

OFFICIAL

1 ENVIRONMENTAL HEALTH WORKFORCE

1.1 Authorised officers

Please provide a list of all persons currently authorised by the authority pursuant to s44 of the Act on 30 June 2026 in the following format. This is requested to confirm that the Chief Public Health Officer's notification register is up to date.

Authorised officer's full name	Employment type (PFT, PPT, CE or CNE)	Date authorised	Approved qualification number*	Environmental health experience (years/months)	Average EH hours worked per week	FTE
Luke Smith	PFT	21/03/2016	9	10yrs 3mths	38	1.0
Meaghan Gibbs	PFT	29/04/2024	9	5yrs 2mths	38	1.0
Antonia Covino	PFT	05/09/2023	9	2yrs 9mths	38	1.0
Alana Raschella	PFT	11/12/2025	9	11 mths	38	1.0
Sophie Limoux	PFT	1/12/2025	9	5yrs 9 mths	38	1.0
Ebony Adams	PPT	23/02/2018	9	12yrs 3mths	15.2	0.4
Nadia Conci	PFT	06/09/2013	8	25yrs 5mths	38	1.0
Michael Livori	PFT	06/09/2013	8	45yrs	38	1.0

Notes:

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

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

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

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

X No – proceed to section 1.3

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

1.3 Were any environmental health positions vacant on 30 June 2026?

☐ No – proceed to section 1.4

X Yes – complete the table below

Please provide information on all authorised officer positions vacant on 30 June 2026 in the following format.

Position title	Employment type (PFT, PPT, CE or CNE)	Average EH hours per week	Term of contract (if applicable)	Duration position has been vacant
Environmental Health Officer	PFT	38		2mths
Environmental Health Officer	PFT	38		12mths

1.4 Any additional comments relating to environmental health workforce

Nil.

2 SA PUBLIC HEALTH ACT & REGULATIONS - ENFORCEMENT

2.1 Were any section 92 notices issued under the Act during the reporting period?

☐ **No – proceed to section 2.2**
X Yes – proceed to section 2.1.1

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

8

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

Section 92 (1) – Clandestine Drug Lab Policy 2016 – x 2
Section 92 (1) – Severe Domestic Squalor Policy 2013 – x 1
Section 92 (1) – General Regulations – x 4 separate swimming pool
Section 92(6) - Oral Emergency Notice. Notice followed up with a Prohibition Order under the Food Act 2001.

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

X No – proceed to section 2.1.4

☐ **Yes – complete the table below**

Details of action taken	Costs recoverable $

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

X No – proceed to section 2.1.5

☐ **Yes – complete the tables below**

Expiation notices issued

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

Prosecutions commenced

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

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

X No – proceed to section 2.1.6

☐ Yes – complete the table below

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

2.1.6 Any additional comments relating to section 92 notices issued

Nil.

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

X No – proceed to section 2.2.4

☐ Yes – complete tables 2.2.1 - 2.2.3 below

Please provide details on all expiation notices issued and prosecutions commenced by the authority on persons causing material or serious risks to public health between 1 July 2025 and 30 June 2026 in the following format.

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

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

2.2.2 s57 – Material risk to public health – prosecutions

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

2.2.3 s58 – Serious risk to public health – prosecutions

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

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

Nil.

2.3 Were any other expiation notices issued or prosecutions not previously covered commenced for breaches of the Act during the reporting period?

X No – proceed to section 2.4

☐ Yes – complete the table below

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

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

2.4 South Australian Public Health (General) Regulations 2013

2.4.1 How many known premises with public pools and/or spas are there in your council area? - 29

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

Type of public pool	No. of known public pools and spas in council area (Please count each pool separately at premises with more than one pool)	No. of pools inspected **at least once** for compliance	Please provide details of any regularly encountered non-compliance issues
Swimming pool	35	31	Free and Total chlorine levels measuring outside of the required parameters. PH and Alkalinity measuring outside of the required parameters. Daily records not maintained.
Spa pool	5	5	Free and Total chlorine levels measuring outside of the required parameters. PH and Alkalinity measuring outside of the required parameters. Daily records not maintained.
Hydrotherapy pool/wading pool	1	1	PH and Alkalinity measuring outside of the required parameters. Daily records not maintained.
Waterslide	0	0	
Other (please indicate type)	6	6	2 facilities that have hot and cold plunge pools on site. One site has 4 pools and another site has 2 pools. Daily records not maintained. Water testing equipment not available.
Totals	47	43	

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

X No – proceed to section 2.4.3

☐ Yes – complete the table below

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

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

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

Nil.

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

☐ **No – proceed to section 2.5**

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

Burnside Village Shopping Mall – interactive water features - chlorinated

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

X No – proceed to section 2.5

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

2.5 South Australian Public Health (Wastewater) Regulations 2013

2.5.1 Were any applications for wastewater works approvals received during the current or previous reporting periods?

☐ **No – proceed to section 2.6**

X Yes – complete the table below

No. of pending applications carried over from previous reporting periods **(A)**	Number of new applications received during the reporting period **(B)**	No. of applications approved	No. of applications refused	No. of applications pending a decision	Total No. of applications received **(A + B)**
0	3	3	0	0	3

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

New septic tank/ primary treatment system	**New** aerated wastewater/ Secondary treatment system	**Alteration** of existing septic tank/ primary treatment system	**Alteration** to aerated wastewater /secondary treatment system	**Addition/ alteration** to underfloor plumbing	**Installatio n** of system connecting to CWMS	**New** composting toilet system	**New** greywater treatment system
0	1	0	2	0	0	0	0

*CWMS: Community wastewater management systems

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

Preliminary site inspection	Underfloor plumbing and sanitary draining installation inspection	Tank/ treatment unit installation inspection	Land application system installation inspection	Connection to CWMS inspection	Inspection of system after completion/ commissioning	**Total wastewater works inspections**
3	0	0	0	0	0	3

2.6 South Australian Public Health (Legionella) Regulations 2013

2.6.1 How many individual cooling towers are in your council area? Please provide the number of individual towers even when they are part of a single cooling water system - 28

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

Type of registered system	No. of systems on council's register	No. of systems inspected at least once for compliance by an authorised council officer Reg. 15(1)	No. of systems inspected at least once for compliance by an independent competent person Reg. 15(2)	No. of follow-up inspections by an authorised officer due to non-compliance issues	No. of additional inspections due to complaints and disease investigations	Total no. of inspections conducted
Cooling water systems*	18	17	0	2	0	19
Warm water systems	8	8	0	0	0	8
Total	26	25	0	2	0	27

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

2.6.2 Please provide details of any regularly encountered HRMWS compliance issues.

Missing service report, cleaning reports or microbiological reports. Servicing or cleaning conducted off schedule and not in accordance with the onsite schedule. Drift Eliminator not accessible by an EHO for viewing during the Audit. Scheduled selected biocides not matching the actual biocides in use.

2.6.3 Were any expiation notices issued or prosecutions commenced under the Legionella Regulations during the reporting period?

X No – proceed to section 2.6.4

☐ Yes – complete the table below

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

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

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

X No – proceed to section 2.6.5

☐ Yes – complete the table below

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

2.6.5 Any additional comments relating to the Legionella Regulations

Nil.

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

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

☐ **No – proceed to section 4.1**
X Yes – complete the table below

Please provide details on the hoarding and/or domestic squalor cases investigated during the reporting period.

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

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

X Yes – proceed to section 3.3

☐ **No – describe what other processes or tools are used**

3.3 Are you involved in an interagency squalor group?

☐ **No – proceed to section 3.4**
X Yes – provide details on the group and the agencies involved

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

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

Significant vermin activity, accumulation of human faeces, accumulation of putrescible waste harbourage of mosquitoes.

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

X No – proceed to section 3.6

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

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

X Yes

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

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

Nil.

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

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

☐ **No – proceed to section 5.0**

X Yes – complete the table below

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

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

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

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

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

☐ **Yes - total number of inspections undertaken ___**

X **No – proceed to section 4.3**

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

X **Yes**

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

___

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

Nil.

135

5 Skin Penetration Guidelines

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

This may include the following:

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

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

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

The Guidelines on the Safe and Hygienic Practice of Skin Penetration do not require business to notify and there is not registration system. As a result, maintaining an up to date data base is challenging.

Type of premises	No. of known skin penetration premises in council area	No. of premises inspected **at least once** during the reporting period	Please provide details of any regularly encountered non-compliance issues
Tattoo parlour	15	15	
Body piercing	-	-	
Body modification	11	6	Skin penetration (other)
Beauty salon	132	26	
Other (please provide details)	21 + 149	0	Acupuncturists + Hairdressers
Totals	328	47	

6 Mosquito Surveillance and Control

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

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

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

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

☐ **Yes– provide an overview of your program and staff involved**
X No

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

X Yes

☐ **No**

6.1.3 Does your council have a current mosquito management plan?

☐ **Yes**
X No

7 Environmental Health Complaints/Customer Requests

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

Complaint / customer request category	Number received
Accommodation Standards	1
Air Pollution / Odours / Air quality / Dust	0
Asbestos	0
Body Piercing / Tattooing / Other Skin Penetration	4
Combustion Heaters / Wood Heater Smoke	0
Community Amenity	0
Contaminated Land	0
Development Pollution	0
Discharge of Wastes / Waste Control / Refuse Storage and/or Disposal	5
Excessive Vegetation / Long Grass / Undergrowth / Fire Hazard	0
General Health Complaint or Enquiry / Other	24
Hazardous Substances	3
Hoarding and Squalor	8
Infectious Disease / Notifiable Condition (including COVID-19)	18
Hairdressing / Beauty Salons	0
Keeping of Animals	5
Legionella Investigation	0
Litter Control/Unsightly	0
Mosquitoes	9
Mould	0
Noise	0
Public Swimming Pools and Spa Pools	1
Rats or Mice	68
Sanitary Facilities	6
Septic Tanks / Aerobic Servicing / Failing Onsite System	0
Sharps Disposal	4
Stormwater	10
Supported Residential Facilities	0
Vermin (including pigeons and insects) other than rats, mice, wasps and mosquitoes	3
Wasps/Bees	0
Water Quality (other than public swimming pools and spa pools)	0

Totals	169

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

Person to contact regarding the contents of this report:

Nadia Conci	19/8/2026	
Name	Date	Signature

Endorsed by Chief Executive Officer/delegated person:

MICHAEL LIVORI	19/8/26	
Name	Date	Signature

Please submit your completed report by 30 September 2026 in electronic copy emailed to:

HealthProtectionPrograms@sa.gov.au

CEO Indication under Clause 3.4(e) of the Eastern Health Authority Charter

Notice is hereby given in accordance with Clause 3.4(e) of the Eastern Health Authority Charter that the information and matters contained in the following documents related to item 9.1, 'Chief Executive Officer Performance Review and Remuneration Review', may, if the Board of Management so determines, be considered in confidence under Clause 3.10(b) of the Eastern Health Authority Charter and Part 3 of the *Local Government Act 1999* at item 9.1, 'Chief Executive Officer Performance Review and Remuneration Review', of the Agenda for the Meeting of the Board on 26 August 2026 on the grounds set out at Section 90(3)(a) of the *Local Government Act 1999*.

MICHAEL LIVORI
CHIEF EXECUTIVE OFFICER

8.1 CHIEF EXECUTIVE OFFICER PERFORMANCE AND REMUNERATION REVIEW

Author: Cr Peter Cornish
Chair CEO Performance Review and Remuneration Committee

Ref: AF11/327

RECOMMENDATION 1

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

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

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

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

RECOMMENDATION 3

In accordance with Clause 3.11(c) of the Eastern Health Authority Charter, the Board of Management (Board) orders that all documentation and minutes relating to the Chief Executive Officer Performance and Remuneration Review Report, having been considered by the Board in confidence under Clause 3.10(b) of the Eastern Health Authority Charter and Section 90(3)(a) of the *Local Government Act 1999*, be kept confidential and not available for public inspection on the grounds that disclosure would involve the unreasonable disclosure of information concerning the personal affairs of the Chief Executive Officer. This order is to remain in place until the Chief Executive Officer ceases employment with Eastern Health Authority.