



**EASTERN WASTE MANAGEMENT AUTHORITY
AUDIT & RISK MANAGEMENT COMMITTEE MEETING**

TUESDAY 14 NOVEMBER 2023

Notice is hereby given that a meeting of the Audit and Risk Management Committee of the Eastern Waste Management Authority will be held at the **Boardroom, Thomson Geer, 7/19 Gouger Street, Adelaide**, on Tuesday 14 November 2023, commencing at 8:00am.

A handwritten signature in blue ink, appearing to read "Rob Gregory", with a long horizontal stroke extending to the right.

**ROB GREGORY
GENERAL MANAGER**

Acknowledgement of Country

We would like to acknowledge this land that we meet on today is the traditional lands for the Kurna people and that we respect their spiritual relationship with their country.

We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.



EASTERN WASTE MANAGEMENT AUTHORITY

AGENDA AUDIT AND RISK MANAGEMENT COMMITTEE

Meeting to be held on Tuesday 14 November 2023
commencing at 8:00am, in the Boardroom, Thomson Geer,
7/19 Gouger Street, Adelaide

1. PRESENT
2. ACKNOWLEDGEMENT OF COUNTRY
3. APOLOGIES
4. CONFLICTS OF INTEREST
5. CONFIRMATION OF THE MINUTES:
 - 5.1 MEETING HELD 12 September 2023
6. MATTERS ARISING FROM THE MINUTES
7. QUESTIONS WITHOUT NOTICE
8. PRESENTATIONS
 - 8.1 FOGO TRIAL UPDATE
 - 8.2 REPORTING OVERVIEW
9. REPORTS
 - 9.1 FINANCIAL STATEMENTS: BUDGET REVIEW ONEpg.9
 - 9.2 TREASURY MANAGEMENT PERFORMANCE REPORTpg.17
 - 9.3 BULLYING AND HARASSMENT POLICYpg.19
 - 9.4 NATIONAL COMPETITION STATEMENT.....pg.25
 - 9.5 POLICY REVIEW SCHEDULEpg.35
 - 9.6 2024 PROPOSED MEETING SCHEDULE.....pg.37
 - 9.7 ANNUAL REPORTING CALENDARpg.38
10. CONFIDENTIAL REPORTS
NIL

11. OTHER BUSINESS

11.1 CHAIR REAPPOINTMENT (verbal update)

12. NEXT MEETING OF THE AUDIT COMMITTEE

The next Audit and Risk Management Committee Meeting is to be held on:

Tuesday 14 February 2023, commencing 8:00am, in the Boardroom, Thomson Geer, 7/19
Gouger Street, Adelaide

12. CLOSURE OF MEETING



**MINUTES OF THE MEETING OF THE AUDIT & RISK MANAGEMENT COMMITTEE
OF THE EASTERN WASTE MANAGEMENT AUTHORITY**

held on Tuesday 12 September 2023 in the Boardroom, Thomson Geer,
7/19 Gouger Street, Adelaide

Meeting opened at 8.09am

1. ACKNOWLEDGEMENT OF COUNTRY

2. PRESENT

Mrs E Hinchey	Independent Member/Chair
Mr F Bell	Independent Board Chair
Ms S Di Blasio	Independent Member
Ms L Green	Independent Member

IN ATTENDANCE

Mr J Jovicevic	Dean Newbery
Mr J Tate	Jeff Tate Consulting
Mr D Frances	Bentleys
Mr R Gregory	General Manager
Mr D Maywald	Manager Business Services
Ms K Vandermoer	Coordinator Finance & Strategic Projects
Ms P Foy	Executive Administration Officer

3. APOLOGIES

Mr P Di Iulio	Board Member
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4. CONFLICTS OF INTEREST

Nil.

5. CONFIRMATION OF THE MINUTES – 13 June 2023

Moved Ms Di Blasio that the Minutes of the previous meeting held on
Tuesday 13 June 2023 be received and noted.

Seconded Mr Bell

Carried

6. MATTERS ARISING FROM THE MINUTES

Nil.

7. QUESTIONS WITHOUT NOTICE

Nil.

8. PRESENTATIONS

8.1 DEPOT HOUSING REVIEW

Presentation by Mr Jeff Tate, Jeff Tate Consulting

Mr Frances entered the meeting at 8.51am

Mr Tate left the meeting at 8.51am

9. REPORTS

9.1 AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

Moved Ms Green that the Committee:

1. Recommends that the draft 2023 audited Financial Statements as presented in Attachment A and Management Representation Letter as presented in Attachment D, are presented to the East Waste Board.
2. Notes the draft Independent Audit Findings Report as presented in Attachment B.

Seconded Ms Di Blasio

Carried

Mr Frances left the meeting at 9.08am

9.2 REGULATION 10 FINANCIAL REPORT 2023

Moved Mr Bell that the Committee recommends that the Regulation 10 Financial Report as presented in Attachment A is endorsed for presentation to the East Waste Board.

Seconded Ms Green

Carried

9.3 ANNUAL REPORT

Moved Mr Bell that the Committee recommends that the 2022/2023 Annual Report is endorsed for presentation to the East Waste Board.

Seconded Ms Di Blasio

Carried

Mr Jovicevic left the meeting at 9.14am

Mr Bell left the meeting at 9.15am

Mr Bell returned to the meeting at 9.16am

9.4 SMALL ELECTRICAL ITEMS SUBMISSION

Moved Ms Green that the Committee notes the Submission, as presented in Attachment A, to the Australian Government Discussion paper regarding the regulation for small electrical products and solar photovoltaic system waste and supports the presentation of the submission to the Board.

Seconded Mr Bell

Carried

9.5 ANNUAL CALENDAR

Moved Mr Bell that the Committee notes the East Waste Annual Reporting Calendar, as presented in Attachment A.

Seconded Ms Di Blasio

Carried

9.6 FOGO UPDATE

Mr Gregory provided a verbal update on the FOGO Trials associated with the three Member Councils.

10. CONFIDENTIAL REPORTS

10.1 STAFF MATTER

Moved Mr Bell that Pursuant to Section 90(2) and (3) of the Local Government Act, 1999 the East Waste Audit and Risk Management Committee orders that the public, with the exception of the East Waste staff present, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider:

- (b) information the disclosure of which—
 - (i) could reasonably be expected to confer a commercial advantage on a person with whom the council is conducting, or proposing to conduct, business, or to prejudice the commercial position of the Authority ;

and the East Waste Audit and Risk Management Committee is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the information confidential.

Seconded Ms Green

Carried

Moved Ms Di Blasio that under Section 91(7) and (9) of the Local Government Act 1999 the East Waste Audit and Risk Management Committee orders that the report, discussion and minutes be kept confidential for a period not exceeding 12 months, after which time the order will be reviewed by the East Waste Board.

Seconded Mr Bell

Carried

11. OTHER BUSINESS

Nil.

12. NEXT MEETING OF THE AUDIT AND RISK MANAGEMENT COMMITTEE

The next Audit and Risk Management Committee Meeting is to be held on: Tuesday 14 November 2023, commencing 8:00am, in the Boardroom, Thomson Geer, 7/19 Gouger Street, Adelaide.

12. CLOSURE OF MEETING

There being no other business the meeting closed at 10.00am

PRESIDING MEMBER _____ **DATE** _____

9.1: FINANCIAL STATEMENTS – BUDGET REVIEW ONE

REPORT AUTHOR:	General Manager
ATTACHMENTS:	A: Summary Budget Movement – Budget Review 1
	B: Budgeted Statement of Comprehensive Income FY2024
	C: Budgeted Balance Sheet FY2024
	D: Budgeted Statement of Cash Flow FY2024
	E: Budgeted Statement of Changes in Equity FY2024
	F: Budgeted Uniform Presentation of Finances Statement FY2024

Purpose of the Report

To provide the Committee with an opportunity to review the first review of the budgeted statutory Financial Statements (Budget Review One) for the financial year ending 30 June 2024 as prescribed by the Regulations.

Background

At the meeting held 22 June 2023, the East Waste Board resolved (in part):

8.1 ANNUAL PLAN & BUDGET ENDORSEMENT

Moved Mr Dilena that the Board:

- 1. Endorses the 2023/24 Annual Business Plan and Budget as amended in Attachment A, inclusive of all projects and expenditure.*

Seconded Cr Clutterham

Carried

Report

The first quarter budget surplus of FY 2024 is consistent with the Adopted Budget, albeit variations exist within a number of lines which is common at this time of year.

Budget Review 1 reflects a FY23 carry forward capital commitment to purchase trucks totalling \$1.684 million which has been reflected in the increase in capital expenditure recorded in the Statement of Cash Flows. Members will recall, Administration advised last financial year the acquisition of the trucks were deferred due to unexpected delays by the manufacturer. East Waste drew down a loan in February 2023 totalling \$1.672 million (directly related to the purchase of these trucks) with the LGFA, in anticipation of the truck's initial arrival schedule. The loan funds were held as cash on deposit as at 30 June 2023 given that payment for the trucks had not occurred by this time. These loan funds have now been applied given payment for the trucks occurred in September 2023.

Subsequent to the draft FY24 budget reports presented to Members at the June 2023 Audit & Risk Committee meeting, the Board of East Waste requested that the total borrowings be increased from \$2 million to \$2.115 million which was updated and included in the adopted Annual Business Plan. Since the adoption of the budget, further variation has been undertaken due to a configurational change of trucks ordered, necessitated by operational requirements. These amendments have been included within the relevant attached Financial Statements.

The summary Budget Movement Table (refer Attachment A) provides a high-level budget summary as of 30 September 2023.

RECOMMENDATION

The Committee notes and accepts the forecasted end of year FY2024 result associated with the 2023/24 Budget Review One and recommends to the Board for endorsement.

ITEM 9.1 - ATTACHMENT A

EAST WASTE Summary Budget Movement Worksheet for the Financial Year Ending 30 June 2024

	Actual YTD - 31 September 2023	Adopted Budget	Actual YTD / Adopted Budget	Proposed BR1	Proposed Budget Movement
Administration Fee	69,280	277,119	25%	277,119	-
Common Fleet Costing	4,178,149	16,712,597	25%	16,712,597	-
Processing Income	1,343,653	5,757,171	23%	5,757,171	-
Bin Services & Maintenance	727,438	1,310,575	56%	1,310,575	-
Profit / (Loss) from Disposal	-	18,000	0%	18,000	-
Grant Income	-	50,000	0%	50,000	-
Other Income	9,263	31,228	30%	36,228	5,000
Total	6,327,782	24,156,690		24,161,690	5,000
Processing Expenses	1,344,528	5,757,171	23%	5,757,171	-
Bin Service & Maintenance Expenses	732,985	1,310,575	56%	1,310,575	-
Employee Costs	1,818,058	7,674,925	24%	7,674,925	-
Fleet Maintenance	500,536	1,742,780	29%	1,742,780	-
Depreciation	665,086	2,657,404	25%	2,657,404	-
Interest	101,419	384,000	26%	384,000	-
Fuel	505,799	2,608,485	19%	2,608,485	-
Other Expenses	535,483	1,855,879	29%	1,855,879	-
Total	6,203,894	23,991,219		23,991,219	-
Net Surplus	123,888	165,471		170,471	5,000
Non Operating Cash Flow	Actual YTD - 31 September 2023	Adopted Budget	Actual YTD / Adopted Budget	Proposed BR1	Proposed Budget Movement
Income					
Proceeds from Sale of Assets	-	50,000	0%	50,000	-
Proceeds from Borrowings	-	2,115,000	0%	2,115,000	-
Total	-	2,165,000	0%	2,165,000	-
Expenses					
Fleet Replacement Costs	1,683,923	2,000,000	84%	3,996,463	1,996,463
Motor Vehicle Replacement	-	40,000	0%	40,000	-
Office Furniture & Minor Tools	-	50,000	0%	50,000	-
Operations Office Upgrade	-	40,000	0%	40,000	-
Plant Replacement	-	25,000	0%	25,000	-
Repayment of Borrowings - LGFA	524,885	1,944,096	27%	1,944,096	-
Repayment of Borrowings - Leases	66,693	285,235	23%	285,235	-
Total	2,275,501	4,384,331		6,380,794	1,996,463
Net Non-Operating Cash Flow	(2,275,501)	(2,219,331)		(4,215,794)	(1,996,463)

ITEM 9.1 - ATTACHMENT B

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)

for the Financial Year Ending 30 June 2024

FY2023 Audited Actuals \$'000		FY2024 Adopted Budget \$'000	FY2024 BR1 \$'000	FY2024 Movement Adopted Budget v BR1 \$'000
	Income			
21,188	User Charges	22,747	22,747	-
46	Investment income	20	25	5
-	Grants, subsidies and contributions	50	50	-
1,078	Other	1,322	1,322	-
22,312	Total	24,139	24,144	5
	Expenses			
7,476	Employee Costs	7,675	7,675	-
12,184	Materials, contracts & other expenses	13,275	13,275	-
2,108	Depreciation, amortisation & impairment	2,657	2,657	-
354	Finance costs	384	384	-
22,122	Total	23,991	23,991	-
190	Operating Surplus / (Deficit)	148	153	5
143	Asset disposals & fair value adjustments	18	18	-
333	Net Surplus / (Deficit)	166	171	5
-	Other Comprehensive Income	-	-	-
333	Total Comprehensive Income	166	171	5

ITEM 9.1- ATTACHMENT C

EAST WASTE

Projected Balance Sheet (Budgeted)

for the Financial Year Ending 30 June 2024

FY2023		FY2024	FY2024	FY2024
Audited Actuals		Adopted Budget	BR1	Movement Adopted Budget v BR1
\$'000		\$'000	\$'000	\$'000
	Assets			
	Current			
3,953	Cash & Cash Equivalents	3,001	2,608	(393)
746	Trade & Other Receivables	935	746	(189)
43	Inventory	50	43	(7)
4,742	Total	3,986	3,397	(589)
	Non-Current			
9,510	Infrastructure, Property, Plant & Equipment	10,490	10,972	482
9,510	Total	10,490	10,972	482
14,252	Total Assets	14,476	14,369	(107)
	Liabilities			
	Current			
1,266	Trade & Other Payables	1,311	1,216	(95)
2,306	Borrowings	2,200	2,355	155
871	Provisions	893	926	33
4,443	Total	4,404	4,497	93
	Non-Current			
8,490	Borrowings	8,402	8,327	(75)
136	Provisions	229	191	(38)
8,626	Total	8,631	8,518	(113)
13,069	Total Liabilities	13,035	13,015	(20)
1,183	Net Assets	1,441	1,354	(87)
	Equity			
1,183	Accumulated Surplus	1,441	1,354	(87)
1,183	Total Equity	1,441	1,354	(87)

ITEM 9.1 - ATTACHMENT D

EAST WASTE

Projected Statement of Cashflows (Budgeted)
for the Financial Year Ending 30 June 2024

FY2023 Audited Actuals \$'000		FY2024 Adopted Budget \$'000	FY2024 BR1 \$'000	FY2024 Movement Adopted Budget v BR1 \$'000
	Cash Flows from Operating Activities			
	Receipts			
22,455	Operating Receipts	24,069	24,069	-
46	Investment Receipts	20	25	5
	Payments			
(7,361)	Employee costs	(7,565)	(7,565)	-
(12,397)	Materials, contracts & other expenses	(13,275)	(13,275)	-
(304)	Interest Payments	(384)	(384)	-
<u>2,439</u>	Net Cash Flows from Operating Activities	<u>2,865</u>	<u>2,870</u>	<u>5</u>
	Cash Flows from Investing Activities			
	Receipts			
145	Sale of Replaced Assets	50	50	-
	Payments			
(587)	Expenditure on Renewal/Replaced Assets	(2,115)	(4,111)	(1,996)
(2,484)	Expenditure of New/Upgraded Assets	(40)	(40)	-
<u>(2,926)</u>	Net Cash Flows from Investing Activities	<u>(2,105)</u>	<u>(4,101)</u>	<u>(1,996)</u>
	Cash Flow from Financing Activities			
	Receipts			
4,525	Proceeds from Borrowings	2,115	2,115	-
	Payments			
(1,815)	Repayment of Lease Liabilities	(285)	(285)	-
(271)	Repayment of Borrowings	(1,944)	(1,944)	-
<u>2,439</u>	Net Cash Flow from Financing Activities	<u>(114)</u>	<u>(114)</u>	<u>-</u>
1,952	Net Increase (Decrease) in cash held	646	(1,345)	(1,991)
<u>2,001</u>	Cash & cash equivalents at beginning of period	<u>2,355</u>	<u>3,953</u>	<u>1,598</u>
<u>3,953</u>	Cash & cash equivalents at end of period	<u>3,001</u>	<u>2,608</u>	<u>(393)</u>

ITEM 9.1 - ATTACHMENT E

EAST WASTE

Projected Statement of Changes in Equity (Budgeted)
for the Financial Year Ending 30 June 2024

FY2023		FY2024	FY2024	FY2024
Audited		Adopted	BR1	Movement
Actuals		Budget		Adopted
\$		\$'000	\$'000	Budget v BR1
				\$'000
850	Balance at Start of Period - 1 July	1,275	1,183	(92)
333	Net Surplus / (Deficit) for Year	166	171	5
-	Contributed Equity	-	-	-
-	Distribution to Councils	-	-	-
1,183	Balance at End of Period - 30 June	1,441	1,354	(87)

ITEM 9.1 - ATTACHMENT F

EAST WASTE

Projected Uniform Presentation of Finances (Budgeted)
for the Financial Year Ending 30 June 2023

FY2023		FY2024	FY2024
Audited Actuals		Adopted Budget	BR1
\$'000		\$'000	\$'000
	Income		
21,188	<i>User Charges</i>	22,747	22,747
46	<i>Investment income</i>	20	25
-	<i>Grants, subsidies and contributions</i>	50	50
1,078	<i>Other</i>	1,322	1,322
22,312		24,139	24,144
	Expenses		
7,476	<i>Employee Costs</i>	7,675	7,675
12,184	<i>Materials, contracts & other expenses</i>	13,275	13,275
2,108	<i>Depreciation, amortisation & impairment</i>	2,657	2,657
354	<i>Finance costs</i>	384	384
22,122		23,991	23,991
190	Operating Surplus / (Deficit)	148	153
	Net Outlays on Existing Assets		
(587)	<i>Capital Expenditure on Renewal and Replacement of Existing Assets</i>	(2,115)	(4,111)
2,108	<i>Depreciation, Amortisation and Impairment</i>	2,657	2,657
145	<i>Proceeds from Sale of Replaced Assets</i>	50	50
1,666		592	(1,404)
	Net Outlays on New and Upgraded Assets		
(2,484)	<i>Capital Expenditure on New and Upgraded Assets</i>	(40)	(40)
-	<i>Amounts Specifically for New and Upgraded Assets</i>	-	-
-	<i>Proceeds from Sale of Surplus Assets</i>	-	-
(2,484)		(40)	(40)
(628)	Annual Net Impact to Financing Activities (surplus/(deficit))	700	(1,291)

9.2: TREASURY MANAGEMENT PERFORMANCE REPORT

REPORT AUTHOR: Coordinator Finance & Strategic Projects

ATTACHMENTS: A: Annual Treasury Management Performance Report

Purpose of the Report

To provide the Audit and Risk Management Committee (the Committee) with a performance report as required by Clause 4.7 of East Waste's *Treasury Management Policy*.

Report

This Report (refer Attachment A) is provided in accordance with Clause 4.7 of East Waste's *Treasury Management Policy*:

4.7 Reporting

On or before 30 November each year, the East Waste Board shall receive, via the Audit and Risk Management Committee, a specific report regarding treasury management performance relative to the criteria specified in this policy. This report will highlight:

- The amount of each East Waste borrowing and investment, its interest rate, maturity date and any changes in holdings since the previous report; and*
- If applicable, the proportion of fixed interest rate and variable interest rate borrowings at the end of the reporting period.*

The amounts listed in the report (refer Attachment A) show both the original amount borrowed, and the amount owing as at the report date (31 October 2023). Loan Agreements 19 and 20 are current pending applications for the purchase of 5 collection vehicles to a total value of \$2,155,000 as per the 2024 Annual Plan. Due to delay in fleet production Administration have opted for a split loan settlement in December, and February 2024.

Administration seeks to maximise the performance of funds through term deposits where cashflow allows, typically in short term investments. The \$1.672mil investment related to the excess cash as detailed in the report of item 9.1 (refer item 9.1), as a result of the FY23 loan funds drawn down, but not spent. Not surprisingly, interest rates continue to steadily increase, however LGFA rates remain competitive within the market. The Local Government Finance Authority (LGFA) remains a highly favourable and safe option for cash investments, and it is worth noting that East Waste received a Special Distribution payment of nearly \$17K in October 2023 for utilising the services of the LGFA in FY2023.

No information has been provided in accordance with Clause 4.7, dot point 2, as this is not applicable to East Waste at this time, as all borrowings are 100% fixed rates.

RECOMMENDATION

The Committee recommend that the 2024 Annual Treasury Management Performance Report as presented in Attachment A, is presented to the East Waste Board for endorsement.

ANNUAL TREASURY MANAGEMENT PERFORMANCE REPORT

Borrowings as at 31/10/2023

Loan #	Amount Borrowed	Rate	Term	Balance owing as at 31/10/2023	Maturity date
Loan Agreement 10	\$ 1,646,244	3.85%	7 years	\$ 262,917	17/07/2024
Loan Agreement 11	\$ 325,369	4.00%	7 years	\$ 52,182	15/09/2024
Loan Agreement 12	\$ 1,813,771	4.00%	7 years	\$ 706,175	15/11/2025
Loan Agreement 13	\$ 2,170,966	2.55%	8 years	\$ 1,275,044	17/02/2028
Loan Agreement 14	\$ 2,284,000	1.70%	8 years	\$ 1,463,530	15/10/2028
Loan Agreement 16	\$ 2,030,476	3.10%	8 years	\$ 1,686,820	15/11/2029
Loan Agreement 17	\$ 2,853,000	5.55%	8 years	\$ 2,560,861	17/10/2030
Loan Agreement 18	\$ 1,672,000	5.55%	8 years	\$ 1,587,899	15/02/2031
Loan Agreement 19	\$ 1,377,219		8 years	\$ 1,377,219	
Loan Agreement 20	\$ 777,781		8 years	\$ 777,781	
				\$ 11,750,427	

Matured Loans between 31/10/2022 - 31/10/2023

Loan #	Amount	Rate	Term	Maturity date
Loan Agreement 8	\$ 1,926,190	3.75%	7 years	15/07/2023
Loan Agreement 9	\$ 281,743	3.50%	7 years	17/10/2023

Investments as at 31/10/2023

Loan #	Amount	Rate	Term	Maturity Date
NIL				

Matured Investments from 31/10/2022 - 31/10/2023

Amount	Rate	Term	Maturity Date	Interest
\$ 500,000	3.95%	3 mos	9-Apr-23	\$ 4,978.00
\$ 1,672,000	4.14%	3 mos	29-May-23	\$ 17,257.79
\$ 500,000	5.00%	3 mos	18-Oct-23	\$ 6,301.37

9.3: BULLYING & HARASSMENT POLICY

REPORT AUTHOR: Manager Business Services
ATTACHMENTS: A: Draft Bullying & Harassment Policy

Purpose of the Report

To provide the Audit & Risk Management Committee (the Committee) with an opportunity to review the revised *Bullying & Harassment Policy (the Policy)*, prior to being presented to the East Waste Board for endorsement.

Background

The Policy was first developed in 2016 and was based on Safe Work Australia's *Guide for Preventing and Responding to Workplace Bullying*.

In accordance with the Policy review schedule the Policy was last reviewed in March 2021 and is due for review again in March 2024.

Report

East Waste administration have completed a review of the Policy and deemed that it is still relevant however, a number of updates to the Policy have been made to provide further clarity. The core intent of the Policy remains the same.

The revised policy (refer Attachment A) has been updated to reflect the current Policy style and includes the addition of an introduction and a responsibilities section as well as updates to the following pre-existing sections:

- Applicable legislation;
- Related Documents;
- Policy Statement;
- Workplace Bullying;
- Workplace Harassment;
- Reporting of Bullying and Harassment; and
- Resolving complaints about Bullying & Harassment.

RECOMMENDATION

The Audit & Risk Management Committee notes and recommends the revised *Bullying & Harassment Policy* as presented in Attachment A, for presentation to the East Waste Board.

BULLYING & HARASSMENT POLICY	
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Type	Policy
Category	Human Resources
Policy Number	011
First Issued/Adopted	January 2016
Minutes Reference	
Review Period	36 months
Last Reviewed	November 2023
Next Review	November 2026
Applicable Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i> • <i>South Australian Work Health and Safety Act 2012</i> • <i>South Australian Work Health and Safety Regulations 2012</i> • <i>South Australian Equal Opportunity Act 1984</i> • <i>Fair Work Act 1994</i>
Related Documents	<ul style="list-style-type: none"> • <i>Behavioural Standards Policy</i> • <i>Privacy Policy</i> • <i>Sexual Harassment Policy</i> • <i>WHS Administration Policy</i>
Consultation Undertaken	<ul style="list-style-type: none"> • Audit & Risk Committee
Responsible Officer	Manager Business Services

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SIGNED:

General Manager

Chairperson

Date: ___/___/___

Date: ___/___/___

Introduction

At East Waste, we are committed to providing a safe and respectful workplace for all employees, contractors and anyone who interacts with our organisation. Bullying and harassment have no place in our workplace, and we are committed to preventing and addressing these behaviours.

Policy Statement

East Waste is dedicated to creating a work environment free from bullying and harassment, which includes but is not limited to verbal, physical, psychological, and cyberbullying. We uphold our commitment to treating all individuals with dignity, respect, and fairness, regardless of their race, ethnicity, religion, gender, sexual orientation, age, disability, or any other characteristic.

This Policy has been established to:

- Provide clarity what workplace bullying and harassment is and isn't;
- Assist with ensuring all persons working at East Waste are free from discrimination, bullying and harassment;
- Provide employees with information on how to report any concerns pertaining to bullying and/or harassment; and
- Meet required legal and organisational obligations.

The implementation of this Policy and associated procedures and training will assist to foster a constructive work environment. The Policy aims to promote the following constructive behaviours:

- Resolving conflicts constructively; and
- Encouraging and supporting others.

Behaviour that constitutes bullying & harassment can have significant impacts on employees physical and mental wellbeing in addition to other potential workplace impacts such as decreased productivity, increased staff turnover, increased absenteeism, and poor morale. Therefore, East Waste has a zero-tolerance approach towards any Bullying and Harassment behaviour.

Workplace bullying

Bullying is defined as repeated and unwelcome behaviour or actions that cause an individual to feel threatened, intimidated, degraded, or humiliated. It may be carried out by an individual or a group and may include activities such as verbal abuse, offensive jokes, sharing of content, or spreading malicious rumours.

Examples of bullying behaviour can be, but is not limited to:

- Abusive, insulting, threatening or offensive language or comments;
- Behaviour or language that frightens, humiliates, belittles or degrades;
- Teasing or regularly making someone the brunt of practical jokes;
- Spreading gossip, rumours and innuendo of a malicious nature;
- Deliberately excluding, isolating or marginalising a person from normal workplace activities;
- Deliberately denying access to information, consultation or resources;
- Setting unreasonable timelines or constantly changing deadlines;
- Setting tasks that are unreasonably below or beyond a person's skill level;
- Tampering with a person's belongings or work equipment;
- Unfair treatment in relation to accessing workplace entitlements such as leave or training;
- Changing work arrangements, such as rosters and leave, to deliberately inconvenience a particular worker or workers; and
- Excessive scrutiny at work.

Bullying & Harassment Policy

While bullying is considered a form of aggression, the actions can be both obvious and subtle, whether intentional or unintentional, the behaviours may be considered to be workplace bullying if they are repeated, unreasonable, unwanted and/or create a potential workplace health and safety risk.

Workplace Harassment

The impacts/effects of harassment are similar to workplace bullying, the difference being that practices of unfair treatment named as harassment are informed by and concerned with the same grounds as those described under anti-discrimination and equal opportunity laws. This includes harassment based on grounds of gender, sexual preference, race, age, disability and other factors.

The practices of harassment and workplace bullying can therefore be the same: the difference being in how they are informed and consequently what legislative action can be taken.

Harassment can be a single or sequence of unwelcome offensive comment(s) or actions. Some of these practices include:

- Intimidation, ridiculing or teasing;
- Offensive jokes;
- Negative, insulting or belittling comments;
- Sharing of offensive content;
- Unreasonably setting different conduct or work standards; and/or
- Exclusion from activities, facilities and resources

What does not constitute Bullying & Harassment?

A single incident of unreasonable behaviour is not considered to be workplace bullying however, if it is not dealt with appropriately there is a possibility the behaviour could continue and/or escalate at which stage it may be considering bullying.

Reasonable direction from a line manager/supervisor or performance management conversation/process does not constitute workplace bullying or harassment. This includes setting reasonable performance goals, standards and deadlines, organisational changes or restructuring, and taking disciplinary action, including suspension and/or terminating employment.

Responsibilities

East Waste are responsible for:

- Creating a safe and respectful work environment;
- Providing training and awareness programs to prevent bullying and harassment;
- Investigating and addressing any reported incidents promptly and impartially; and
- Taking appropriate corrective actions in cases where bullying or harassment is substantiated.

Managers and supervisors are responsible for:

- Leading by example and promoting a respectful workplace culture;
- Addressing and preventing bullying and harassment in their teams;
- Responding to complaints promptly and taking appropriate actions; and
- Ensuring that employees are aware of this policy.

Bullying & Harassment Policy

All employees, contractors, and volunteers are responsible for:

- Treating all colleagues and individuals with respect and courtesy;
- Reporting any incident(s) of bullying or harassment to their Line Manager(s); and
- Cooperating with investigations if they witness or experience such behaviour.

Reporting of Bullying and Harassment

All staff are encouraged to report incidents of bullying and/or harassment to their direct Team Leader, Supervisor, Coordinator and/or Manager. Staff reporting bullying and/or harassment will be provided complete confidentiality so far as possible. Where the complaint relates to the staff members direct Supervisor or Manager, the incident is to be reported to the General Manager.

In the event the report is regarding the General Manager then the report should be directed to the East Waste Chairperson.

Reports of bullying/harassment can be made by any communication method including verbally, via telephone, email or in writing. However, where deemed necessary by a line manager/supervisor the person making the report may be asked to provide detail in writing taking into account all applicable circumstances.

Resolving complaints about Bullying & Harassment

All reported bullying and/or harassment incidents will be investigated thoroughly by the relevant Supervisor or Manager taking into account East Waste's *Incident Reporting & Investigation Procedure*.

Any complaints about the application of the Policy to the workplace shall be brought to the attention of East Waste's General Manager.

Following an investigation any staff contravening the *Bullying and Harassment Policy* will be subject to appropriate disciplinary action including, but not limited to, written warnings, attendance at training sessions, mediation, and/or termination of their employment .

Training

All East Waste staff will attend a bullying and harassment training/awareness session with refresher training being provided at least every three (3) years.

Counselling and Support

All East Waste staff have access to an external counselling service through the Employee Assistance Program. East Waste will bare reasonable costs for staff to attend external counselling sessions.

Bullying & Harassment Policy

Document History:	Version No:	Issue Date:	Description of Change:
	1.0	January 2016	New Document
	2.0	March 2018	No Changes
	2.1	March 2021	Job Title changes
	3.0	November 2023	Updated to current Policy format, updated legislation, related documents, policy statement, workplace bullying and workplace harassment section of the Policy. Other minor wording changes.

9.4: NATIONAL COMPETITION POLICY STATEMENT

REPORT AUTHOR: Manager Business Services
ATTACHMENTS: A: Nation Competition Policy Statement

Purpose of the Report

To provide the Committee with an opportunity to review the *revised East Waste National Competition Policy Statement*, prior to presentation to the Board.

Background

Clause 36 of the East Waste Charter requires East Waste to have a current National Competition Policy Statement at all times, if it is undertaking non-core Activities:

PART 10—COMPETITIVE NEUTRALITY

36. COMPETITIVE NEUTRALITY

36.1 For the purposes of Schedule 2, Clause 32 of the Act, the Authority is not involved in a significant business activity in undertaking its Core Activity.

36.2 In respect of any Non-core Activity that is a significant business activity, the Authority must at all times have current a National Competition Policy Statement in relation to competitive neutrality which it will adhere to in undertaking that Non-core Activity.

East Waste does not currently carry out any non-core activities. Notwithstanding, opportunities may arise in the future where East Waste tenders for work deemed to be a non-core activity. As such it is appropriate to ensure we have the appropriate framework current and in place.

The National Competition Policy Statement (NCPS) effectively prescribes when the requirements of the Clause 7 Statement (*Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement*) are to be applied and how.

The concept of competitive neutrality is that an organisation's market competitiveness should not be unfairly strengthened or weakened on account of its public sector ownership. Competitive neutrality concerns exist where all the following conditions apply:

- a difference exists between a public sector business and a private sector business providing a particular good or service; and
- the difference (for example exemption from certain taxes) is due solely to the government ownership of the public sector organisation; and
- the difference constitutes an advantage or disadvantage for the public sector organisation in providing the good or service in the market.

For East Waste this only applies to works which are under the Charter listed as non-core activities. Essentially this means any work that we conduct, outside of existing Member Councils (i.e. Contract work). Currently East Waste does not undertake any non-core activities and as such the statement has no effect.

A number of principles are required to trigger competitive neutrality, and these are detailed within the Policy Statement. Most significantly, is whether the activity is listed as a Significant Business Activity (refer

Attachment A, pg.4). East Waste has the discretion to determine whether a business activity is a 'significant business activity', taking into account a number of factors. As an example, a business activity can be categorised as a significant business activity if it has an annual revenue in excess of \$2 million or employing assets in excess of \$20 million. Should a business activity satisfy this financial threshold (or any of the other factors), it would be a significant business activity to which the principles of competitive neutrality apply.

At this point, East Waste then has the discretion to determine, based off a number of cost-benefit factors, whether a method of compliance is required to be implemented to ensure there is competitive neutrality.

Report

In accordance with the Policy review schedule East Waste administration have reviewed the National Competition Policy Statement and have made some minor updates to reflect changes in position descriptions, reflect updates to the East Waste Charter in addition to minor formatting changes.

For the Committee's reference the revised National Competition Policy is attached to this report (refer **Attachment A**)

RECOMMENDATION

The Committee notes the National Competition Policy Statement as presented in Attachment A and recommends for presentation to the East Waste Board.

NATIONAL COMPETITION POLICY STATEMENT



Type	Governance
Category	Finance
First Issued/Adopted	April 2021
Minutes Reference	
Review Period	36 months
Last Reviewed	N/A <u>November 2023</u>
Next reviewed	April 2024 <u>November 2026</u>
Applicable Legislation & Documents	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i> • <i>Government Business Enterprises (Competition) Act 1996 (SA)</i> • <i>Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement</i> • <i>Competition Principles Agreement – 11 April 1995 (As amended to 13 April 2007)</i>
Related Documents	<ul style="list-style-type: none"> • East Waste Charter • East Waste Strategic Plan 2030 • East Waste Long Term Financial Plan
Consultation Undertaken	Audit & Risk Management Committee
Responsible Officer	Manager, Corporate Services <u>Business Services</u>

SIGNED:

General Manager

Date: / /

.....

Chairperson

Date: / /

Purpose

This *National Competition Policy Statement* (NCPS) is implemented for the purposes of Section 36.2 of the *Eastern Waste Management Authority's Charter* (~~gazetted endorsed 26 September 2017~~28 June 2022).

The object of this NCPS is to outline when the requirements of the Clause 7 Statement apply to East Waste and how East Waste will apply the principles of competitive neutrality.

Interpretation

Act means the *Government Business Enterprises (Competition) Act 1996* (SA).

Clause 7 Statement means the ~~Revised Revised~~ *-Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement*.

Constituent Council ~~means at any time a constituent council in relation to East Waste and on the date of publication of the Eastern Waste Management Authority's Charter in the South Australian Government Gazette means Adelaide Hills Council, City of Burnside, City of Campbelltown, City of Norwood Payneham and St Peters, City of Mitcham, City of Prospect, Corporation of the Town of Walkerville.~~ means the Constituent Council's as defined in the current endorsed Eastern Waste Management Authority Charter.

Core Activity ~~means collection, recycling and/or disposal of waste produced within the area of one or more of the Constituent Councils.~~ means core activities as defined in the current endorsed Eastern Waste Management Authority Charter.

CPA means the Competition Principles Agreement – 11 April 1995 (As amended to 13 April 2007).

East Waste means the Eastern Waste Management Authority.

Non-Core Activity ~~means an activity that is not a Core Activity.~~ means non - core activities as defined in the current endorsed Eastern Waste Management Authority Charter.

NCP means National Competition Policy.

NCPS means this National Competition Policy Statement.

NCP Obligation

Clause 7 of the CPA requires States and Territories to apply the obligations in the CPA to Local Government. The South Australian Government has passed the Act and issued the Clause 7 Statement setting out the application of competition principle to Local Government.

Clause 32, Schedule 2 to the *Local Government Act 1999* provides:

32 - Principles of competitive neutrality

If a regional subsidiary is declared by its charter to be involved in a significant business activity, the charter must also specify the extent to which the principles of competitive neutrality¹ are to be applied to the activities of the subsidiary and,

to the extent that may be relevant, the reasons for any non-application of these principles.

Note - 1 See Part 4 of the Government Business Enterprises (Competition) Act 1996

Competitive Neutrality

The concept of competitive neutrality is that an organisation's market competitiveness should not be unfairly strengthened or weakened on account of its public sector ownership.

Competitive neutrality concerns exist where all the following conditions apply:

- a difference exists between a public sector business and a private sector business providing a particular good or service; and
- the difference (for example exemption from certain taxes) is due solely to the government ownership of the public sector organisation; and
- the difference constitutes an advantage or disadvantage for the public sector organisation in providing the good or service in the market.

Notwithstanding the above, there will remain competitive advantages and disadvantages that exist between public and private sector organisations, such as workforce skills and managerial competence which fall outside the ambit of competitive neutrality.

Examples of potential competitive advantages a public sector organisation may receive include (but are not limited to):

- an operational structure that does not separate commercial and non-commercial activities;
- being able to operate without the pressure of business risk e.g. no fear of liquidation;
- exemptions from various government taxes, such as goods and services tax, payroll tax, fringe benefit tax, land tax and council rates;
- access to cheaper finance; or
- exemption from certain legislation that only applies to private sector organisations.

Examples of potential competitive disadvantages a public sector organisation may receive include (but are not limited to):

- restrictions on financial structure and financial management which have no equivalent in the private sector;
- less flexibility or discretion in managing operations arising from the policies and/or practices of central or public-sector wide supervisory agencies; or
- provision of non-commercial goods and/or services which it would not otherwise provide, at the direction of the government without compensation.¹

¹ Department of Treasury and Finance South Australia, A Guide to the Implementation of Competitive Neutrality Policy, 2010.

Competitive neutrality requires these publicly owned businesses to be subject to the same rules and regulations as private businesses, including the application of similar costs for taxes and borrowings.²

The principles of competitive neutrality are defined in the Act as:

'Principles designed to neutralise any net competitive advantage that a [State] government or local government agency engaged in significant business activities would otherwise have, by virtue of its control by the [State] government or local government, over private businesses operating in the same market.'

Business Activity

Competitive neutrality principles should be applied, where appropriate, to a significant business activity carried out by a council. Whether a business activity is significant business activity will depend on its size and influence in the relevant market.³

Pursuant to Section 5.1 of the Clause 7 Statement, a business activity is defined as follows:

A business activity includes any activity undertaken:

- (a) *which falls within the Australian Bureau of Statistics classification of 'Public Trading Enterprise' and 'Public Financial Enterprise'; or*
- (b) *where:*
 - (i) *the activity is primarily involved in producing goods and services for sale in the market; and*
 - (ii) *the activity has a commercial or profit-making focus; and*
 - (iii) *there is user charging for goods and/or services; and*
 - (iv) *the activity is not primarily funded from rate or grant revenue; or*
- (c) *where the local government agency submits a tender as part of a tendering process in competition with the private sector.*

For the purposes of Section 5.1(a) of the Clause 7 Statement, the following definitions apply to the terms contained therein (as defined in Appendix 1 of the Clause 7 Statement):

- *Public trading enterprises - Commonwealth, State/Territory and local government undertakings which aim at covering most of their expenses by revenue from sales of goods and services, including major commodity marketing authorities.*
- *Public financial enterprises - Commonwealth, State/Territory and local government bodies primarily engaged in financial transactions in the market involving both incurring liabilities and acquiring financial assets.*

² Government of South Australia, *Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement*, 2002.

³ Government of South Australia, *Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement*, 2002.

Section 5.1 of the Clause 7 Statement provides two exceptions from the definition of business activity:

... an activity will not be a business activity if:

- (d) it provides goods or services to the local government agency and for reasons of policy or law there is no competition with alternative suppliers; or*
- (e) it is clear that the intention of the local government agency is that the activity's predominant role is regulatory or policy-making, or where the achievement of community benefits is the main priority of the activity.*

East Waste will review each Non-Core Activity it undertakes to determine whether it satisfies one (or more) of the three requirements of a business activity pursuant to Section 5.1(a) – (c) of the Clause 7 Statement. Following this review:

- in the event that one (or more) of the three requirements of a business activity applies to a Non-Core Activity, East Waste will then determine whether that Non-Core Activity fall within one (or more) of the two exceptions pursuant to Section 5.1(d) – (e) of the Clause 7 Statement;
- if the Non-Core Activity falls within one (or more) of the two exceptions, the Non-Core Activity will not be deemed a 'business activity' and no further action will be taken;
- if the Non-Core Activity does not fall within one (or more) of the two exceptions, the Non-Core Activity will be deemed a 'business activity'. East Waste will then determine whether the Non-Core Activity is a 'significant business activity'.

Significant Business Activity

East Waste will determine whether or not a business activity is a 'significant business activity' to which the principles of competitive neutrality apply. In making its determination, East Waste will take into account the following factors (pursuant to Section 5.1 of the Clause 7 Statement):

- the intent of National Competition Policy;
- whether the business activity possesses sufficient market power to create a competitive impact in the market that is more than nominal or trivial;
- whether the size of the business activity relative to the size of the market as a whole is more than nominal or trivial.

Significant business activities are categorised as follows:

Category 1: business activities with an annual revenue in excess of \$2 million or employing assets in excess of \$20 million.

Category 2: all other significant business activities.

East Waste will determine whether a Non-Core Activity, that is a business activity, is also a 'significant business activity' for the purposes of Section 5.1 of the Clause 7 Statement in accordance with the following:

- if a Non-Core Activity is not a significant business activity, the competitive neutrality principles will not apply to that Non-Core Activity and no further action will be taken; or
- alternatively, if East Waste determines that a Non-Core Activity is a significant business activity, then the competitive neutrality principles will apply and East Waste will consider the competitive neutrality measures.

COMPETITIVE NEUTRALITY IMPLEMENTATION

Methods of compliance

Competitive neutrality can be achieved through the implementation of one of the following methods:

- corporatisation;
- commercialisation, or;
- cost reflective pricing.

East Waste acknowledges that whether or not a method is implemented will depend on whether the benefits to the public outweigh the costs of the implementation. Further, the appropriate method to be applied to a significant business activity will depend on a number of cost-benefit factors including:

- the costs and benefits of implementation;
- the organisational context of the activities exposed to competition;
- broad economic and regional development considerations;
- the level of resources used in the supply of the good or service;
- impact on competitors and the local community; and
- any special requirement such as increased accountability or a greater emphasis on efficiency.⁴

East Waste may obtain expert economic and financial advice to ensure the extent of implemented method is sufficient to achieve competitive neutrality.

⁴ Government of South Australia, *Revised Clause 7 Statement on the Application of Competition Principles to Local Government under the Competition Principles Agreement*, 2002.

Corporatisation

Corporatisation will generally involve the adoption of a corporate model (which may be in relation to the significant business activity) (a separate legal entity). The new entity will be characterised by:

- clear and non-conflicting objectives;
- managerial responsibility, authority and autonomy;
- effective performance monitoring; and
- effective reward and sanctions related to performance.

Commercialisation

Commercialisation means the application of commercial practices to the significant business activity without requiring establishing a separate legal entity. A range of practices for the purposes of commercialisation (as prescribed in Section 4.2 of the Clause 7 Statement), can be implemented including:

- the clear definition and delineation of commercial and non-commercial activities, generally through a business plan;
- separate accounting for and funding of non-commercial activities;
- clear commercial performance targets;
- the separation of regulatory functions from any commercial activity;
- the valuation of all assets used in the specific business activity on a deprival value basis;
- the determination of an appropriate return on investment based on the assets employed in the business activity;
- the application of a tax equivalent regime;
- the application of debt guarantee fees;
- clear reporting requirements;
- separate financial recording and reporting; or
- arrangements for the allocation of 'profits' from the business activity.

Cost Reflective Pricing

Cost reflective pricing is the process of ensuring goods and services of a significant business activity fully reflect the costs incurred in their production or provision.

If cost reflective pricing is implemented, the price will be calculated to take into account (in accordance with Section 4.3 of the Clause 7 Statement):

- the actual costs of providing the good or service on a full-cost basis;
- the cost advantages of local government ownership (e.g. non-payment of taxes, lower cost of finance, mix of commercial and non-commercial activities, exemption from the

operation of legislation);

- the cost disadvantages of local government ownership (e.g. increased accountability and administration, higher award rates or costs associated with enterprise agreements, higher superannuation contributions); and
- return on investment and dividend payments to local government owners.

Complaints

Affected persons may complain if East Waste determines not to apply (or allegedly misapplies) the principles of competitive neutrality. Complaints can be made either:

- pursuant to the Act, to the Minister responsible for the Act (namely, the Premier); or
- pursuant to Section 6 of the Clause 7 Statement, addressed to the Competitive Neutrality Complaints Secretariat in the Department of Premier and Cabinet, 200 Victoria Square, Adelaide, SA 5000.

The complaint will then be referred to East Waste for investigation, response and possible resolution in accordance with the *East Waste Complaints Handling Policy*.

Annual report

East Waste will include any significant business activity in its Annual Reports in accordance with Section 7 of the Clause 7 Statement. The following information in respect of any significant business activity will be, where relevant, summarised and included in the Annual Reports:

- the commencement or cessation of significant business activities controlled by East Waste;
- the competitive neutrality method of compliance applied to each significant business activity controlled by East Waste; and
- complaints received alleging a breach of competitive neutrality principles by East Waste.

END.

9.5: POLICY REVIEW SCHEDULE

REPORT AUTHOR: Manager Business Services
ATTACHMENTS: A: Policy Review Schedule

Purpose of the Report

To provide the Audit and Risk Management Committee (the Committee) with a list of East Waste Policies and their review dates.

Background

To assist in ensuring that East Waste's corporate Policies and Terms of Reference are current and up to date a Policy Register is maintained.

This Policy Register organises the policies according to their review dates, from the oldest to the newest, and identifies any policies that have surpassed their review date by highlighting them in red font.

The presentation of the Policy Register is a recurring annual agenda item, ensuring ongoing oversight by the Committee and Board.

Report

The Policy Register has been attached to this report (refer **Attachment A**).

The Committee will note that all policies are currently up to date, with the exception of the Risk Management Policy, which is scheduled to be presented at the February Audit & Risk Committee meeting, along with the Strategic Risk Register.

The Bullying & Harassment Policy and the National Competition Policy Statement are the next policies due for review in March and April 2024, respectively. However, it's worth noting that both of these policies have already undergone a review by the East Waste administration and are included in agenda items 9.4 and 9.5 for the Committee's review.

RECOMMENDATION

That the Committee notes and receive the Report and the Policy Register, as presented in Attachment A.

Policies & Terms of Reference Register



Policy / Terms of Reference	Key Function	Date Adopted	Review Date	Responsible Officer
Risk Management Policy	Governance	September 2020	November 2022	General Manager
Bullying & Harassment Policy	Human Resources	March 2021	March 2024	Manager Business Services
National Competition Policy Statement	Finance	April 2021	April 2024	Manager Business Services
Sexual Harassment Policy	Human Resources	September 2021	September 2024	General Manager
Policy Development Policy	Human Resources	November 2021	November 2024	Manager Business Services
Behavior Standards Policy	Human Resources	February 2022	February 2025	Manager Business Services
Budget Framework Policy	Finance	February 2022	February 2025	Manager Business Services
Procurement Policy	Finance	May 2022	May 2025	Manager Business Services
Sale & Disposal of Assets Policy	Finance	May 2022	May 2025	General Manager
Prudential Review Policy	Finance	May 2022	May 2025	Manager Business Services
East Waste Charter	Governance	June 2022	September 2025	General Manager
Member Council Rebate & Distribution Policy	Finance	April 2023	April 2026	Manager Business Services
Treasury Management Policy	Finance	April 2023	April 2026	Manager Business Services
Complaint Handling Policy	Governance	June 2023	June 2026	Manager Business Services
Schedule of Sub-Delegations	Governance	November 2023	November 2026	General Manager

Terms of Reference

Audit & Risk Committee Terms of Reference	Governance	November 2021	November 2024	Manager Business Services
General Manager Performance Review Committee Terms of Reference	Governance	November 2021	November 2024	Manager Business Services
Independent Chairperson Appointment Committee - Terms of Reference	Governance	September 2019	As required	General Manager

9.6: 2024 PROPOSED MEETING SCHEDULE

REPORT AUTHOR: Coordinator Finance & Strategic Projects

ATTACHMENTS: Nil

Purpose of the Report

To provide the Committee with the proposed Audit & Risk Management Committee and Board meeting dates for 2024.

Background

Nil

Report

Table 1 details proposed meeting dates for the Audit and Risk Management Committee and Board Meetings for 2024. Feedback from Members on the dates will be sought at the meeting.

Table 1: 2024 Proposed Meeting Dates

Audit & Risk Management Committee	Board	Legislative Requirements
Tuesday 20 February 8:00am	Thursday 29 February 5:30pm	Budget Review 2 Draft Annual Plan & Budget
Tuesday 23 April 8:00am	Thursday 2 May 5:30pm	Budget Review 3
Tuesday 18 June 8:00am	Thursday 27 June 5:30pm	Annual Plan & Budget Endorsement
Tuesday 17 September 8:00am	Thursday 26 September 5:30pm	Audited Financials
Tuesday 12 November 8:00am	Thursday 21 November 5:30pm	Budget Review 1

Subject to endorsement by the East Waste Board, calendar invites for 2024 meetings will be distributed prior to Christmas.

Recommendation

That the Committee receives and notes the report and recommends for presentation to the East Waste Board.

9.7: ANNUAL REPORTING CALENDAR

REPORT AUTHOR: Coordinator Finance & Strategic Projects

ATTACHMENTS: A: Annual Reporting Calendar

Purpose of the Report

To provide the Committee with an update of the progress of East Waste's key reporting requirements via the Annual Reporting Calendar.

Background

At the May 2023 Board Meeting, The Board resolved:

9.3 ANNUAL REPORTING CALENDAR

Moved Cr Allanson that the Board endorses the East Waste Annual Reporting Calendar, as presented in Attachment A, as a base document for tracking the key legislative and governance reporting requirements.

Seconded Mayor Holmes-Ross

Carried

Report

The attached Annual Reporting Calendar (refer Attachment A) provides a snapshot update of the progress of East Waste's key legislative and governance reporting requirements for the calendar year.

With respect to the Committee and Board performance reporting, at the June 2023 Board Meeting, The Board resolved:

9.6 BOARD AND AUDIT & RISK MANAGEMENT COMMITTEE PERFORMANCE EVALUATION FRAMEWORK

Moved Mr Di Iulio that the Board:

- 1. Endorses the Board and Audit & Risk Management Committee Performance Evaluation Framework, and Evaluation forms as presented in Attachment A & B.*
- 2. Requests Administration engage a consultant to collate the evaluation feedback and roll out the process in the new calendar year.*

Seconded Mayor Jones

Carried

Administration proposes to align the Committee and Board Performance Evaluation process with Council appointments that take place in February each year. East Waste will engage a consultant in 2024, with the intent to undertake the Performance Evaluations in August/September, and present findings to the November meetings as initially intended.

This is a standing item on the Agenda.

Recommendation

That the Committee notes the East Waste *Annual Reporting Calendar*, as presented in Attachment A.

