



Eastern Waste Management Authority Ordinary Board Meeting

Agenda

Thursday 27 February 2025

Notice is hereby given that a meeting of the Board of the Eastern Waste Management Authority will be held in the Mayor's Parlour, City of Norwood, Payneham & St Peters, 175 The Parade, Norwood, on Thursday 27 February 2025 commencing at 5:30pm.

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 as important to the living Kurna people today.



Agenda

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting to be held on Thursday 27 February 2025 commencing at 5.30pm
at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

If a Board Director has an interest in a matter before the Board, they are asked to disclose the interest to the Board and provide full and accurate details of the relevant interest. Members are reminded to declare their interest before each item.

5. Confirmation of the Minutes

Recommendation: 1. That the Minutes of the Eastern Waste Management Authority Ordinary East Waste Board Meeting held on held on 21 November 2024 be confirmed as a true and correct record.

2. That the Minutes of the Eastern Waste Management Authority Special East Waste Board Meeting held on held on 18 December 2024 be confirmed as a true and correct record.

6. Matters arising from the Minutes

7. Questions Without Notice

8. Presentations

Member Council's Weekly Organics Trial Updates

9. Reports

9.1	Financial Statements - Budget Review Two	Page 18
9.2	Draft 2025/26 Annual Plan & Budget	Page 29
9.3	Review of Behaviour Standards Policy	Page 54
9.4	WHS Incident Management Report	Page 73
9.5	Information Report for February 2025	Page 76

10. Confidential Reports

11. Other Business

12. Next Meeting of the Board

The next Ordinary East Waste Board Meeting is proposed to be held on:
Thursday 1 May 2025, at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

13. Closure of Meeting



**Eastern Waste Management Authority
Ordinary Board Meeting**

Minutes

Thursday 21 November 2024

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting to be held on Thursday 21 November 2024 commencing at 5:30pm,
at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

The Chair, Mr F Bell declared the Meeting open at 5.30pm and that a quorum was present.

1. Acknowledgement of country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr L Huxter	Adelaide Hills Council
Mayor M Jones	Corporation of the Town of Walkerville
Cr C Clutterham	City of Norwood, Payneham & St Peters (entered the meeting 5:56pm)
Mr S Dilena	City of Prospect
Mr P Di Iulio	Campbelltown City Council
Cr T Jennings	City of Burnside
Mr C Malak	City of Unley

Deputy Directors:

Mr P Hill	City of Mitcham
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In Attendance:

Mr D Maywald	Acting General Manager
Mr B Krombholz	Manager Operational Services
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms M Bekesi	Leader of Educations and Promotions

3. Apologies

Mayor H Holmes-Ross	City of Mitcham
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4. Conflicts of interest

Nil.

5. Confirmation of the minutes

5.1 Minutes of the Eastern Waste Management Authority Special Board Meeting

Moved Cr T Jennings:

1. That the Minutes of the Eastern Waste Management Authority Ordinary East Waste Board Meeting held on held on 26 September 2024 be confirmed as a true and correct record.
2. That the Minutes of the Eastern Waste Management Authority Special East Waste Board Meeting held on held on 17 October 2024 be confirmed as a true and correct record.
3. That the Minutes of the Eastern Waste Management Authority Special East Waste Board Meeting held on held on 29 October 2024 be confirmed as a true and correct record.

Seconded Mayor M Jones

Carried

6. Matters arising from the minutes

Nil.

7. Questions Without Notice

Nil.

8. Presentations

Nil.

The Chairperson sought and was granted leave of the meeting to bring forward item 10.3.

10. Confidential Reports

10.3 Appointment of Independent Consultant

RECOMMENDATION 1

Moved Mr P Di Iulio that pursuant to Section 90(2) and (3)(b) of the Local Government Act, 1999 the East Waste Board orders that the public, with the exception of the East Waste Acting General Manager, David Maywald, East Waste Manager Operations, Mr Brian Kromholz, East Waste Manager Human Resources and Financial Services, Kelly

Vandermoer, and East Waste Leader of Education and Promotions, Megan Bekesi, 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 East Waste Board is conducting, or proposing to conduct, business, or to prejudice the commercial position of East Waste;

(ii) would on balance be contrary to the public interest as the outcome of the decision may impact the pricing provided by the consultants and therefore result in further costs to the Member Councils and their constituents.

The East Waste Board 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 Cr L Huxter

Carried

RECOMMENDATION 3

Moved Cr L Huxter that Under Section 91(7) and (9) of the Local Government Act 1999 the East Waste Board recommends that the report, attachment, discussion and minutes be kept confidential until further order.

Seconded Mayor M Jones

Carried

9. Reports

9.1 Financial Statements – Budget Review One FY 2025

Moved Mr S Dilena That the Board notes and accepts the forecasted end of year result associated with the FY2025 Budget Review One.

Seconded Cr T Jennings

Carried

Mr P Di Iulio left the meeting at 6.29pm.

Mayor M Jones left the meeting at 6:29pm.

9.2 Review of Long-Term Financial Plan FY2025-2034

Variation

With the agreement of both the mover and the seconder the motion was varied as follows:

Moved Mr S Dilena That the Board endorse the draft principles and assumptions presented within the draft Long Term Financial Plan (Attachment A, Item 9.2, Board Meeting, 21

November 2024), with the expectation that Administration review East Waste's working capital requirement as a mechanism for retaining an appropriate cash balance over the life of the Plan.

Seconded Cr C Clutterham

Carried

9.3 Prudential Review Collection Vehicle Tender

Moved Mayor M Jones that the Board:

1. Is satisfied, having reviewed the Collection Vehicle Tender Project Prudential Report, that it adequately documents the financial and other risks associated with the tender and contract process, as per the requirements of Section 48 of the Local Government Act 1999;
2. Adopts the draft Prudential Report as presented in the Collection Vehicle Tender Prudential Review Report (Item 9.3, Attachment A, Board Meeting 21 November 2024)

Seconded Mr P Hill

Carried

9.4 Review of Delegated Powers

Moved Cr C Clutterham:

1. That the East Waste Board notes that a comprehensive review of Council's Instruments of Delegation has been conducted in accordance with section 44(6a) of the Local Government Act 1999.
2. That the East Waste Board hereby revokes its previous delegations to the General Manager of those powers and functions under the following legislation and subordinate legislation where indicated in the Instruments:
 - ii. Local Government Act 1999
 - iii. Work Health Safety Act 2012.
3. That the East Waste Board in exercise of the power contained in section 44(1) of the Local Government Act 1999 delegates the powers and functions under the following Acts and subordinate legislation, where specified in the proposed Instruments of Delegation contained in the attached Instruments of Delegation, with the exception of those powers and functions identified as 'Not delegated', to the person occupying the office of General Manager (and any person to appointed to act in that position) on this 21st day of November 2024, subject to the conditions and or limitations specified herein or in the Schedule of Conditions in each such proposed Instrument of Delegation included as

attachments to this report.

1. Environment Protection (Waste to Resources) Policy 2010
2. Local Government Act 1999
3. Work Health Safety Act 2012.
4. That the East Waste Board note that such powers and functions may be further delegated by the Chief Executive Officer as the Chief Executive Officer sees fit and in accordance with the relevant legislation unless otherwise indicated herein or in the Schedule of Conditions contained in the proposed Instrument of Delegation.

Seconded Cr T Jennings

Carried

9.5 Revised Terms of Reference – Audit & Risk Management Committee

Moved Cr T Jennings that the Board adopt the revised Terms of Reference for the Audit & Risk Management Committee (Attachment A, Item 9.5, Board Meeting, 21 November 2024).

Seconded Mr S Dilena

Carried

9.6 Communication Systems Upgrade – Customer Service Metrics

Variation

With the agreement of both the mover and the seconder the motion was varied as follows:

Moved Cr T Jennings that the Board:

1. Receives and notes the Customer Service Telephone Metrics Report (Attachment A of Report 9.6 Board Meeting 21 November 2024).
2. Presents the report to the East Waste Board annually including comparison data.

Seconded Cr C Clutterham

Carried

9.7 Treasury Management Performance Report

Moved Cr L Huxter that the Board endorse the 2024 Annual Treasury Management Performance Report (Attachment A, Item 9.7, Board Meeting, 21 November 2024).

Seconded Mr S Dilena

Carried

9.8 WHS Action Rebate Plan

Variation

With the agreement of both the mover and the seconder the motion was varied as follows:

Moved Cr T Jennings that the Board:

1. Receives and notes the report (Attachment A, Item 9.8, Board Meeting 21 November 2024)
2. Acknowledge East Waste's extensive efforts to progress the Plan to completion.

Seconded Cr L Huxter

Carried

9.9 Single Use Plastics Submission

Moved Cr T Jennings That the Board receives and notes the Single-use and Other Plastic Products Submission (Attachment A, Item 9.9, Board Meeting 21 November 2024).

Seconded Cr C Clutterham

Carried

9.10 Board & Committee Performance Evaluations

Moved Cr C Clutterham that The Board receives and notes the Board & Committee Performance Evaluation Report, (Attachment A, Item 9.10, Board Meeting, 21 November 2024) prepared by Red Wagon Solutions.

Seconded Cr T Jennings

Carried

9.11 Proposed Meeting Schedule for 2025

Moved Cr L Huxter That the East Waste Board receives and approves the proposed meeting schedule for the Audit & Risk Management Committee and East Waste Board Meetings for 2025.

Seconded Cr T Jennings

Carried

9.12 Proposed Meeting Schedule for 2025

Moved Cr C Clutterham That the East Waste Board receives and notes the Information Report for November 2024.

Seconded Cr L Huxter

Carried

10. Confidential Reports

10.1 RFT 2025/07: Cab Chassis & Compactors

RECOMMENDATION 1

Moved Cr C Clutterham that pursuant to Section 90(2) and (3)(d) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of Mr David Maywald, Acting General Manager, Ms Kelly Vandermoer, Manager HR & Financial Services, Mr Brian Krombholz, Manager Operational Services, and Ms Megan Bekesi, Leader of Educations and Promotions, 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 East Waste is conducting, or proposing to conduct, business, or to prejudice the commercial position of East Waste;

(ii) would on balance be contrary to the public interest as the outcome of the decision may impact the tender process.

The East Waste Board 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 Cr T Jennings

Carried

RECOMMENDATION 3

Moved Cr C Clutterham that under Section 91(7) and (9) of the Local Government Act 1999 the Board orders that the report, attachment, discussion and minutes be kept confidential until further order.

Seconded Cr T Jennings

Carried

10.2 RFQ 2025-01: Provision of Internal Audit Services Evaluation Report

RECOMMENDATION 1

Moved Mr C Malak that pursuant to Section 90(2) and (3)(d) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of Mr David Maywald, Acting General Manager, Ms Kelly Vandermoer, Manager HR & Financial Services, Mr Brian Krombholz, Manager Operational Services, and Ms Megan Bekesi, Leader of Educations and Promotions, 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 East Waste is conducting, or proposing to conduct, business, or to prejudice the commercial position of East Waste;

(ii) would on balance be contrary to the public interest as the outcome of the decision may impact the tender process.

The East Waste Board 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 Cr C Clutterham

Carried

RECOMMENDATION 3

Moved Cr C Clutterham that under Section 91(7) and (9) of the Local Government Act 1999 the Board orders that the report, attachment and minutes be kept confidential until further order.

Seconded Mr C Malak

Carried

11. Other business

Nil.

12. Next meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 27 February 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

13. Closure of meeting

There being no further business the Chair declared meeting closed at 7:11pm.

These minutes have been signed as a true and correct record of the East Waste Ordinary Board Meeting of 21 November 2024.

Signed _____
Chairperson

Date ___ / ___ / ___



**Eastern Waste Management Authority
Special Board Meeting**

Minutes

Wednesday 18 December 2024

Minutes

Eastern Waste Management Authority Special Meeting of the Board of Management

Meeting to be held on Wednesday 18 December 2024 commencing at 4.30pm.
via Zoom.

The Chair, Mr F Bell declared the meeting open at 4.32pm and that a quorum was present.

1. Acknowledgement of Country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr L Huxter	Adelaide Hills Council
Cr Ted Jennings	City of Burnside
Mr P Di Iulio	Campbelltown City Council
Mr M Pears	City of Mitcham
Cr C Clutterham	City of Norwood, Payneham & St Peters
Mr C Malak	City of Unley
Mayor M Jones	Corporation of the Town of Walkerville (<i>entered the meeting at 4.37pm</i>)

Deputy Directors

Mr M Pears	City of Mitcham
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In Attendance:

Mr D Maywald	Acting General Manager
Mr B Kromholz	Manager Operational Services
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms V Davidson	Executive Administration Officer

3. Apologies

Mayor H Holmes-Ross	City of Mitcham
Mr S Dilena	City of Prospect

4. Conflicts of interest

Nil

5. Reports

5.1 Appointment of Independent Consultant

Mayor M Jones entered the meeting at 4.37pm.

Pursuant to Section 83(5) of the *Local Government Act 1999*, the Report attached to this Agenda and the accompanying documentation is provided to the Board Members upon the basis that the East Waste Board will consider the Report and the documents in confidence under Part 3 of the Act, specifically on the basis that the East Waste Board will receive, discuss or consider:

- Section 90(2) & (3)(b)(i)(ii) information the disclosure of which could reasonably be expected to confer a commercial advantage on a person with whom the East Waste Board is conducting or proposing to conduct business or to prejudice the commercial position of the East Waste Board.

The East Waste Board, having considered the above recommendation from Administration deemed that the report and associated documents would be considered in the public domain.

RECOMMENDATION

Moved Cr T Jennings that the East Waste Board:

1. Approves the draft Consultancy Brief as presented in Attachment A (Report 5.1, Attachment A, Special Board Meeting, 18 December 2024) with the inclusion of 'the selected consultancy firm is required to engage and consult with members of the East Waste Board'.
2. Delegates the Acting General Manager of East Waste the authority in accordance with Section 36(1) of the Local Government Act 1999, to procure and appoint a suitably qualified consultancy firm to undertake the work outlined in the Consultancy Brief, in accordance with East Waste's procurement policies and procedures.

Seconded Cr Clutterham

Carried

5. Next meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 27 February 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

6. Closure of meeting

There being no further business, the Chairperson declared the meeting closed at 4.50pm.

These minutes have been signed as a true and correct record of the East Waste Special Board Meeting of 18 December 2024.

Signed _____
Chairperson

Date ____/____/____

9.1 Financial Statements - Budget Review Two

Report Author Manager Human Resources & Financial Services

Attachments

- A: Summary Budget Movement – Budget Review Two
- B: Budgeted Statement of Comprehensive Income FY2025
- C: Budgeted Balance Sheet FY2025
- D: Budgeted Statement of Cash Flow FY2025
- E: Budgeted Statement of Changes in Equity FY2025
- F: Budgeted Uniform Presentation of Finances Statement FY2025

Purpose and Context

To provide the East Waste Board (the Board) with an opportunity to review the second review undertaken of the budgeted statutory Financial Statements (Budget Review Two) for the financial year ending 30 June 2025 as prescribed by the Regulations.

Recommendation

That the Board endorses the forecasted end of year FY2025 result associated with the 2024/25 Budget Review Two.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

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

9.1 Annual Plan and Budget Endorsement

Moved Cr C Clutterham that the East Waste Board:

1. *Adopts the 2024/25 Annual Business Plan and Budget, inclusive of all projects and expenditure, as presented in Attachment A.*

Seconded Mayor M Jones

Carried

Discussion

The Board will recall no operating surplus was applied to Common Fleet Costing charges when developing the Budget this year, which is atypical of East Waste's usual budget development framework. Had the 1% Common Fleet Costing surplus been applied, this would have resulted in an additional \$176K waste collection charges being factored in Member Council annual waste collection costs in FY25. The purpose of this was to keep annual increases to a minimum whilst still allowing East Waste to fulfill its strategic objectives within the Annual Plan.

East Waste undertakes quarterly budget reviews in line with the *Local Government (Financial Management) Regulations 2011*, with this being second review of the budget for FY25.

A comparison between the adopted budget forecast result and year to date result to December 2025 has been completed and reported within the Summary Budget Movement report as presented in Attachment A (**refer attachment A**).

As at 31 December 2024, East Waste has recorded a Net Surplus of \$369K (year-to-date actuals) against a forecast full-year predicted Net Surplus of \$57K as at Budget Review One for FY25.

Variances and key budget assumptions have been reviewed with updated forecasted operating income and expenses recorded in the updated Budget Review Two figures as presented, predicting to achieve a surplus of \$132K for FY25. The budgeted Financial Statements are supplied as per attachments B-F (**Refer attachment B-F**) and a summary of the overall budget movements in income and expenses have been summarised below:

Statement of Comprehensive Income:

Bin Services & Maintenance

Increase in income and expenses forecasted to account for expected increased additional bin permits and hard waste collection services taken up by residents, in addition to increased purchases of bin related infrastructure by Member Councils under East Waste led contracts. Increases in activities results in \$nil impact on Net Result for the financial year given this is an 'at cost' service provided to Member Councils.

Waste Disposal (Processing) Activities

Increase in income and expenses forecasted to account for the new Member Council Landfill Disposal contract which commenced on 1 January 2025. Given the service is an 'at cost' service provided to Member Councils, it is not expected to impact on the Net Result of East Waste.

An adjustment to East Waste's closing debtors and creditors has also been adjusted to reflect the expected increase in balances in these accounts as a result of the new contract held.

Other Income & Other Expenses

Due to an unexpected delay in receiving replacement fleet trucks, East Waste has held funds drawn down from LGFA loans on an interest bearing deposit account until they are needed for the truck payments. Consequently, the interest earned from funds held on deposit has led to the budget adjustment recorded at BR2. Additional interest income receivable for the entire FY25 period totalling \$70K has been estimated for FY25. An additional 65K of Sundry income has been projected to account for the continuation of existing billing arrangements for Member Council FOGO trials through to 30 June 2025.

Additional other expenses totalling \$128K have been forecasted relating to:

- Consulting fees: \$59K for estimated General Manager recruitment costs and independent consultant to undertake internal review of East Waste's financial operations & Strategy.

- Audit/Contamination Services: \$38K for additional direct costs for purchases relating to ongoing FOGO trials being undertaken, with costs being on-charged to participating Member Councils.
- Legal Fees: \$5K increase to allow for legal advice to be sought, if required, relating to the upcoming recycling and organics contracts tenders.
- Licence Fees: \$27K to account for increased software costs, including the implementation of Accounts Payable software Traild to strengthen East Waste's internal controls, and other software.
- Printing & Stationery: \$6K increase predominantly related to postage costs as a result of increased Member Council additional bin permits.
- Accounting & Audit related expenses have decreased by \$7K resulting from decreased costs to undertake internal audit engagements than estimated, now that the engagement process has been completed.

Depreciation

As a result of the delay in receiving all replacement trucks, forecast depreciation has decreased to reflect this which has result in the adjustment recorded at BR2.

Further adjustments to the forecast depreciation may be needed in future budget reviews to account for any further changes to the expected acquisition of new fleet trucks. It is anticipated that the trucks will be available and operating in February 2025.

Interest Expense

A review of forecasted interest expense calculation has been undertaken to determine the estimated accrual movement of loan interest payable as at the end of the financial year as well as the total interest payable (cash) for the budgeted period. An adjustment has been recorded to reflect the change in assumptions which resulted in minor corrections being recorded.

Fuel Costs

Due to more favourable fuel costs in the first half of FY25, the revised full-year budget estimate now reflects these savings. However, the cost per litre and the total volume of fuel forecasted for the second half of FY25 remain unchanged from the assumptions used in the original adopted Budget.

Employee Costs

An adjustment to account for \$40K in Workers Compensation expenses has been included to account for a compensation claim settlement to be paid to the Local Government Workers Compensation Scheme.

Additionally, a \$75K increase in salaries and wages expense has been incorporated to reflect current trends in Driver overtime worked, specifically payment of public holiday rates. The new Enterprise Agreement commenced 1 July 2024 and requires staff to be paid double time & a half for Public Holidays. The rate of pay for payment of public holidays was uncertain at the time of finalising the original Budget, with estimates for the cost of overtime wages calculated by Administration based on the best available information known at that time. As the increased wages is expected to relate to overtime payments alone, the budgeted superannuation remains unchanged. Administration continues to closely monitor driver overtime whilst maintaining optimum collection efficiencies. All other staff wages remain stable as per the original budget at this point in time.

Furthermore, a reduction in Rostered Day Off (RDO) liability has been reflected in the Balance Sheet and Cash Flow Statement to account for the payout of the leave entitlements made in the first half of FY25, relating to the new Enterprise Agreement. This payment has no impact on the Operating Result of East Waste.

The payout of leave entitlements to the former General Manager has resulted in a reduction of leave entitlements recorded totalling \$50K. This payment has no impact on the Operating Result of East Waste and is reflected in Employee Costs recorded in the Operating Payments section of the Cash Flow Statement.

Profit/(Loss) on Disposal of Assets

Recent information obtained by external auctioneers has indicated that second hand Fleet Vehicle sales are estimated to be \$5K per vehicle. An adjustment has been recorded to account for the lower expected sale of 5 Fleet Vehicles which has resulted in a \$55K reduction in revenue.

External Loan Borrowings

Additional forecasted loan principal payments have been forecasted totalling \$14K in the Cash Flow Statement and has been reflected in the closing balance of the forecasted loans as at 30 June 2025.

Summary of Variances

As a result of the matters noted above, they have been reflected as following in the key Budgeted Financial Statements as follows:

Table 1: Summary Budget Movement \$'000

Budget Item	Budget Description	Statement of Comprehensive Income Favourable / (Unfavourable)	Cash Flow Statement Increase / (Decrease)
1	Bin Service Income	226	226
1	Bin Service Expenses	(226)	(226)
2	Waste Processing Income	1,655	1,324
2	Waste Processing Expense	(1,655)	(1,324)
3	Other Income	135	135
3	Other Expenses	(128)	(128)
4	Depreciation	63	-
5	Interest Expense	25	25
6	Fuel	150	150
7	Employee Costs	(115)	(195)
8	Profit on Disposal of Assets	(55)	(55)
9	LGFA Loan Repayments	-	(14)
Summary Movement		75	(82)

Other Key Matters to Note:

At the meeting held November 2024, the Board requested that East Waste reinstate the \$60K budget allocation for the Operations Office Upgrade which has been reflected in the BR1 figures per the attached in the Balance Sheet and Cash Flow Statement.

Additionally, the Board will be aware East Waste has been facilitating FOGO trials on behalf of four (4) Member Councils, being City of Prospect, Adelaide Hills Council, Campbellton City Council and City of Burnside. The concept trials weekly organics collections and fortnightly landfill collections in areas within their respective Council. The trials had been based on a series of assumptions, and with some uncertainty surrounding the logistics, community behaviour and legislative barriers at the time, the trials were initially predicted to be a short-term arrangement. However, the success of the trials has resulted in Member Councils looking to expand their trials, anticipating they may become permanent and advance to full rollouts, while additional Member Councils are in the planning phase of rolling out weekly organics collections. Through Budget Review Two, Administration has assumed existing billing arrangements with Member Councils for FOGO trials will continue throughout FY25, reflected in the projected movements in income. Further detail relating to the billing of FOGO trials beyond FY25 is provided in item 9.2 *FY2026 Draft Annual Plan & Budget*.

At the meeting the 19 February 2025, the Audit & Risk Management Committee considered the proposed Budget Review Two, and subsequently resolved:

9.1 Financial Report – FY2025 Budget Review Two

Moved Mr F Bell that the Audit & Risk Management Committee notes and accepts the forecasted end of year FY2025 result associated with the 2024/25 Budget Review Two and recommends to the East Waste Board for endorsement.

Seconded Mr P Di Iulio

Carried

EAST WASTE

Summary Budget Movement Worksheet
for the Financial Year Ending 30 June 2025

	Actual as at 31		BR1	Proposed Budget (BR2)	Actual YTD / Proposed BR2	Proposed Budget Movement	Comments
	December 2024	Adopted Budget					
Administration Fee	145,211	290,421	290,421	290,421	50%	-	
Common Fleet Costing	8,793,143	17,586,287	17,586,287	17,586,287	50%	-	
Processing Income	2,901,810	5,827,332	5,827,332	7,482,932	39%	1,655,600	Updated to reflect new landfill disposal contract.
Bin Services & Maintenance	1,385,629	1,543,605	1,743,000	1,969,247	70%	226,247	Updated to reflect increased bin related purchases by Member Councils under East Waste contract.
Profit / (Loss) from Disposal	16,563	80,000	97,000	42,000	39%	(55,000)	Reflects less than anticipated funds expected to be received from truck sales in coming months.
Grant Income	-	-	-	-	0%	-	
Other Income	190,280	56,000	145,000	280,000	68%	135,000	Increased due to interest income predicted combined with increase in income associated with FOGO collection charges.
Total	13,432,636	25,383,645	25,689,040	27,650,887		1,961,847	
Processing Expenses	2,901,735	5,827,331	5,827,331	7,482,931	39%	1,655,600	Updated to reflect new landfill disposal contract.
Bin Service & Maintenance Expenses	1,385,678	1,543,605	1,743,200	1,969,247	70%	226,047	Updated to reflect increased bin related purchases by Member Councils under East Waste contract.
Employee Costs	4,338,411	8,865,297	8,815,297	8,930,297	49%	115,000	Reflects 40K Workcover Settlement, 75K increase to wages & Salaries and 30K saving in leave provisions.
Fleet Maintenance	1,035,187	1,957,000	1,957,000	1,957,000	53%	-	
Depreciation	202,650	2,706,973	2,702,973	2,640,000	8%	(62,973)	Reduction in expense due to delay in receiving new trucks.
Interest	285,041	694,000	650,000	625,000	46%	(25,000)	Reduction in expense relating to forecast timing of accruals.
Fuel	897,187	2,152,354	2,142,354	1,992,354	45%	(150,000)	Reduction to reflect savings in predicted \$/litre in first 6 months of year.
Other Expenses	2,017,390	1,637,083	1,794,083	1,922,544	105%	128,461	60K consulting, 5K Legal, 38K direct costs associated with FOGO trials (oncharged), 25K Licence fees
Total	13,063,281	25,383,643	25,632,238	27,519,373		1,887,135	
Net Surplus	369,355	2	56,802	131,514		74,712	

Non Operating Cash Flow	Actual as at 31		BR1	Proposed Budget (BR2)	Actual YTD / Proposed BR2	Proposed Budget Movement	
	December 2024	Adopted Budget					
Income							
Proceeds from Sale of Assets	-	80,000	80,000	25,000	0%	(55,000)	Reflects less than anticipated funds expected to be received from truck sales in coming months.
Proceeds from the Sale of Motor Vehicles	16,880	-	16,563	17,000	99%	437	
Proceeds from Borrowings	2,178,539	2,113,500	2,178,600	2,178,600	100%	-	
Total	2,195,419	2,193,500	2,275,163	2,220,600		(54,563)	
Expenses							
Fleet Replacement Costs	481,791	2,113,500	2,178,539	2,178,539	22%	-	
Motor Vehicle Replacement	43,056	60,000	43,056	43,056	100%	-	
Office Furniture & Minor Tools	-	50,000	50,000	50,000	0%	-	
Operations Office Upgrade	-	60,000	60,000	60,000	0%	-	
Plant Replacement	6,780	25,000	25,000	25,000	27%	-	
Repayment of Borrowings - LGFA	1,055,132	2,065,000	2,065,000	2,079,160	51%	14,160	Borrowing schedule updated for new LGFA borrowings and revised principal repayment costs.
Repayment of Borrowings - Leases	124,706	170,000	200,881	200,881	62%	-	
Total	1,711,465	4,543,500	4,622,476	4,636,636		14,160	
Net Non-Operating Cash Flow	483,954	(2,350,000)	(2,347,313)	(2,416,036)		(68,723)	

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)

for the Financial Year Ending 30 June 2025

FY24		FY25	FY25	FY25	FY25
Audited		Adopted	BR1	BR2	Movement BR2
Actuals		Budget			v BR1
\$'000		\$'000	\$'000	\$'000	\$'000
	Income				
22,559	User Charges	23,704	23,704	25,360	1,656
66	Investment income	48	60	130	70
-	Grants, subsidies and contributions	-	-	-	-
1,574	Other	1,552	1,828	2,119	291
24,199	Total	25,304	25,592	27,609	2,017
	Expenses				
8,492	Employee Costs	8,865	8,815	8,930	115
13,123	Materials, contracts & other expenses	13,118	13,464	15,324	1,860
2,512	Depreciation, amortisation & impairment	2,707	2,703	2,640	(63)
442	Finance costs	694	650	625	(25)
24,569	Total	25,384	25,632	27,519	1,887
(370)	Operating Surplus / (Deficit)	(80)	(40)	90	130
81	Asset disposals & fair value adjustments	80	97	42	(55)
(289)	Net Surplus / (Deficit)	-	57	132	75
-	Other Comprehensive Income	-	-	-	-
(289)	Total Comprehensive Income	-	57	132	75

EAST WASTE

Projected Balance Sheet (Budgeted)

for the Financial Year Ending 30 June 2025

FY24		FY25	FY25	FY25	FY25
Audited Actuals		Adopted Budget	BR1	BR2	Movement BR2 v BR1
\$'000		\$'000	\$'000	\$'000	\$'000
	Assets				
	Current				
1,634	Cash & Cash Equivalents	2,508	2,075	1,993	(82)
1,082	Trade & Other Receivables	746	1,082	1,413	331
63	Inventory	43	63	63	-
2,779	Total	3,297	3,220	3,469	249
	Non-Current				
11,038	Infrastructure, Property, Plant & Equipment	13,721	13,220	13,283	63
11,038	Total	13,721	13,220	13,283	63
13,817	Total Assets	17,018	16,440	16,752	312
	Liabilities				
	Current				
1,229	Trade & Other Payables	1,227	1,234	1,565	331
2,029	Borrowings	2,285	2,485	2,485	-
1,011	Provisions	991	1,071	1,050	(21)
4,269	Total	4,503	4,790	5,100	310
	Non-Current				
8,546	Borrowings	11,187	10,531	10,517	(14)
108	Provisions	256	168	109	(59)
8,654	Total	11,443	10,699	10,626	(73)
12,923	Total Liabilities	15,946	15,489	15,726	237
894	Net Assets	1,072	951	1,026	75
	Equity				
894	Accumulated Surplus	1,072	951	1,026	75
894	Total Equity	1,072	951	1,026	75

ITEM 9.1 - ATTACHMENT D

EAST WASTE

PROJECTED STATEMENT OF CASH FLOWS (BUDGET)

for the Financial Year Ending 30 June 2025

FY24		FY25	FY25	FY25	FY25
Audited Actuals		Adopted Budget	BR1	BR2	Movement BR2 v BR1
\$'000		\$'000	\$'000	\$'000	\$'000
	Cash Flows from Operating Activities				
	Receipts				
23,801	Operating Receipts	25,256	25,532	27,148	1,616
62	Investment Receipts	48	60	130	70
	Payments				
(8,380)	Employee costs	(8,745)	(8,695)	(8,890)	(195)
(13,141)	Materials, contracts & other expenses	(13,118)	(13,464)	(14,993)	(1,529)
(481)	Interest Payments	(683)	(645)	(620)	25
1,861	Net Cash Flows from Operating Activities	2,758	2,788	2,775	(13)
	Cash Flows from Investing Activities				
	Receipts				
81	Sale of Replaced Assets	80	97	42	(55)
	Payments				
(4,040)	Expenditure on Renewal/Replaced Assets	(2,249)	(2,297)	(2,297)	-
-	Expenditure of New/Upgraded Assets	(60)	(60)	(60)	-
(3,959)	Net Cash Flows from Investing Activities	(2,229)	(2,260)	(2,315)	(55)
	Cash Flow from Financing Activities				
	Receipts				
2,155	Proceeds from Borrowings	2,114	2,179	2,179	-
	Payments				
(285)	Repayment of Lease Liabilities	(170)	(201)	(201)	-
(2,091)	Repayment of Borrowings	(2,065)	(2,065)	(2,079)	(14)
(221)	Net Cash Flow from Financing Activities	(121)	(87)	(101)	(14)
(2,319)	Net Increase (Decrease) in cash held	408	441	359	(82)
3,953	Cash & cash equivalents at beginning of period	2,100	1,634	1,634	-
1,634	Cash & cash equivalents at end of period	2,508	2,075	1,993	(82)

ITEM 9.1 - ATTACHMENT E

EAST WASTE

Projected Statement of Changes in Equity (Budgeted)
for the Financial Year Ending 30 June 2025

FY24		FY25	FY25	FY25	FY25
Audited Actuals		Adopted Budget	BR1	BR2	Movement BR2 v BR1
\$		\$'000	\$'000	\$'000	\$'000
1,183	Balance at Start of Periof - 1 July	1,072	894	894	-
(289)	Net Surplus / (Deficit) for Year	-	57	132	75
-	Contributed Equity	-	-	-	-
-	Distribution to Councils	-	-	-	-
894	Balance at End of Period - 30 June	1,072	951	1,026	75

ITEM 9.1 - ATTACHMENT F

EAST WASTE

Projected Uniform Presentation of Finances (Budgeted)

for the Financial Year Ending 30 June 2025

FY24		FY25	FY25	FY25
Audited Actuals		Adopted Budget	BR1	BR2
\$'000		\$'000	\$'000	\$'000
	Income			
22,559	<i>User Charges</i>	23,704	23,704	25,360
66	<i>Investment income</i>	48	60	130
-	<i>Grants, subsidies and contributions</i>	-	-	-
1,574	<i>Other</i>	1,552	1,828	2,119
24,199		25,304	25,592	27,609
	Expenses			
8,492	<i>Employee Costs</i>	8,865	8,815	8,930
13,123	<i>Materials, contracts & other expenses</i>	13,118	13,464	15,324
2,512	<i>Depreciation, amortisation & impairment</i>	2,707	2,703	2,640
442	<i>Finance costs</i>	694	650	625
24,569		25,384	25,632	27,519
(370)	Operating Surplus / (Deficit)	(80)	(40)	90
	Net Outlays on Existing Assets			
(4,040)	<i>Capital Expenditure on Renewal and Replacement of Existing Assets</i>	(2,249)	(2,297)	(2,297)
2,512	<i>Depreciation, Amortisation and Impairment</i>	2,707	2,703	2,640
81	<i>Proceeds from Sale of Replaced Assets</i>	80	97	42
(1,447)		538	503	385
	Net Outlays on New and Upgraded Assets			
-	<i>Capital Expenditure on New and Upgraded Assets</i>	(60)	(60)	(60)
-	<i>Amounts Specifically for New and Upgraded Assets</i>	-	-	-
-	<i>Proceeds from Sale of Surplus Assets</i>	-	-	-
-		(60)	(60)	(60)
(1,817)	Annual Net Impact to Financing Activities (surplus/(deficit))	398	403	415

9.2 Draft FY2026 Annual Plan & Budget

Report Author Acting General Manager

Attachments A: East Waste Draft FY2026 Annual Plan
B: Draft Summary Movement Table

Purpose and Context

To present the East Waste Board (the Board) with the key assumptions applied in the development of the Draft 2025/26 Annual Business Plan and Budget for endorsement.

Recommendation

That the East Waste Board:

- 1. Adopt the Draft East Waste 2025/26 Annual Plan, as presented in Attachment A.**
- 2. Approve the associated draft 2025/26 Budget and assumptions;**
- 3. Authorise the General Manager to distribute to each Member Council for review and comment, the Draft 2025/26 Annual Plan, as presented in Attachment A, along with the proposed fees.**

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

Section 51 of the Eastern Waste Management Authority Charter requires the Authority to have an Annual Plan which supports and informs its Budget. The draft Annual Plan and Budget will be presented to the Board on 27 February 2025, seeking endorsement to distribute to Member Councils for their review and consent prior to the mandated 31 May timeframe (*Section 52.3 of the Charter*). Additionally, *Section 53* requires the Authority to advise Constituent Councils of proposed fees for the next financial year by April 1. Worthy of note, the Member Councils are only required to endorse the Annual Plan, not the Budget itself, but financials are incorporated into the Annual Plan.

Discussion

Draft 2025/26 Annual Plan - Background

The core intent of the 2025/26 Annual Plan (the Plan) as presented in Attachment A (refer **Attachment A**) remains consistent with recent years, which is to support the progress of the Key Performance Indicators and Vision of the existing 2030 Strategic Plan. Administration expects that with the impending review of East Waste's Financial Model and Strategy in the second half of FY25, together with the appointment of a new General Manager, East Waste is likely to undergo a period of change in the coming financial year. With that being said, the Plan represents a focus to drive

efficiencies to support East Waste's existing core operations and to deliver cost efficient services to Member Councils. Whilst developing the Plan, Administration has reflected on East Waste's overarching focus to create financial and efficiency savings, not to generate a profit to achieve a financial return to Member Councils, which underpins all decision making and programs.

The Plan and Budget have been developed on the basis that there are no known extraordinary or abnormal items that need to be accounted for. The Activities within the Plan reflect a business-as-usual approach, allowing East Waste to deliver a cost-effective Annual Budget to Member Councils and drive internal efficiencies.

Administration is aware that several Member Councils are currently in the planning stages for the expansion of existing weekly organics trials (FOGO trials) as well as the implementation of additional FOGO trials/rollouts in FY26. Whilst Administration has factored in a conservative \$30,000 to support prospective trial rollouts in FY26, it is important to note charges to Member Councils for additional collection costs associated with FOGO trials that may commence in FY26 have not been accounted for. With most known trials not confirmed to extend beyond 30 June 2025 at this point in time, Administration intends to capture the charges for these additional services through review of East Waste's Common Fleet Costing percentages through the quarterly Budget Review process in FY26.

Depending on the decisions endorsed by each of those respective Member Councils, if it is determined that trials cannot be supported through utilisation of East Waste's existing resources, there may be a requirement to expand the current capacity of the fleet and associated resources if East Waste is to support these trials and rollouts. As more information becomes available, it is anticipated that a stand-alone business case reflecting the additional services and funding requirements will be presented for the Board's consideration at a later date.

Draft 2025/26 Budget – Key Assumptions

The draft 2025/2026 Budget (FY26 Budget) has been developed with reference to the following key guiding documents and assumptions which are further outlined:

- East Waste proposed FY25 Budget Review Two Financial Statements;
- East Waste Strategic Plan 2030;
- East Waste Budget Framework Policy;
- East Waste's Long-Term Financial Plan; and
- East Waste's Fleet Asset Management Plan.

Noting no operating surplus was applied when developing the FY25 Budget, a key assumption to note is that the FY26 budget has been prepared in line with East Waste's existing Budget Framework Policy which has reinstated the application of the 1% operating surplus, being an additional \$182K charge being factored in total which is to be recovered per the Common Fleet Costing percentage allocations across all 8 Member Councils.

As a result, an overall increase of 4.33% on the proposed FY25 Common Fleet Cost charge (which has remained unchanged from the FY25 adopted budget) is forecasted for FY26 to meet operational requirements.

Excluding the impact of reintroducing the Common Fleet Cost operating surplus charge, the overall increase in all Common Fleet Costs charges is less than 1% above the December 2024 annual recorded CPI of 2.5%.

While the proposed Budget reflects some savings across key expense lines due to realised efficiencies, other expenses are expected to increase in line with the forecast CPI. Significant expenses not driven by CPI, such as asset depreciation and borrowing costs (interest expense), fluctuate annually and are influenced by the level of capital expenditure undertaken by East Waste. Consequently, Administration has less control over these expenditure items, as well as other costs like fuel, which are driven by external market forces.

During the Budget development process, Administration thoroughly assessed all cost centre expenditures, reflecting our commitment to efficiency and cost-effective services for Member Councils.

Key assumptions and rationale for the main budget areas are detailed below, and a Budget Summary Movement Table is included in Attachment B (refer Attachment B) for additional context. The full suite of proposed Budgeted Financial Statements are included in within the Appendix of the draft Annual Plan.

General Comments

- Business as usual approach to all key activities, with a proactive approach to be taken to find efficiencies within East Waste's core service delivery model, with some larger projects on hold to be reviewed through future business planning.
- The Adelaide-based December Quarter annual CPI rate of 2.5% has been applied where applicable, lower than the anticipated 3.5% assumption included within the LTFP.
- Financial Target 1 of the East Waste *Budget Framework Policy* requires the application of 1% of the net Common Fleet Collection Charge to be applied and this has been included (\$182K).
- Operational Hours remained consistent with the prior year which has been factored into budget decisions. However, there may be a need for adjustments pending a business case regarding rollout of FOGO trials.

Bin Services & Maintenance

Increase in income and expenses of 6.77% compared to FY25 BR2 relates to an expected increases in number of permits issued to Council residents, combined with an expected CPI increase to be applied to permit prices, dependent on individual Member Council decisions.

Administration assumes purchases of bin related infrastructure by Member Councils under East Waste led contracts will remain consistent with FY25 demand. Changes to the volume of activities results in \$nil impact on Net Result for the financial year given this is an 'at cost' service provided to Member Councils.

Waste Disposal (Processing) Activities

An Increase in income and expenses of 32.09% when compared with FY25 BR2 for waste processing activities is forecasted predominantly due to the new Member Council Landfill Disposal contract which commenced on 1 January 2025. Administration has also anticipated increase to Organics and Recycling gate rates, expecting a market reset with current contracts due to expire in

2025, assuming new contracts are in effect from 1 July 2025. Given the service is an 'at cost' service provided to Member Councils, it is not expected to impact on the Net Result of East Waste.

Other Income & Other Expenses

- Other Income is projected to decrease by 31.11% on FY25 BR2 predominantly as a result of FOGO trial charges assumed to be captured as additional service charges under the Common Fleet Costing model going forward. In addition, income is impacted by reduced forecasted interest as a result of projected lower interest rates and timing of receipt of loan funds when compared with FY25.
- Accounting & Audit related expenses have increased by 22% on FY25 BR2 as a result of the newly implemented Internal Audit Function which will see the delivery of the program for the first time over a full financial year.
- Consulting expenses see a 42% reduction when compared with FY25 BR2, due to a number of 'once-off' costs accounted for in FY25 not being incurred due to contractor works required to backfill roles, as well as recruitment costs, in the absence of the General Manager no longer being required.
- Audit/Contamination expenses: ideally scheduled Super Audits would take place in FY26, however in efforts to deliver a cost-efficient Budget, Administration has proposed that no audits are undertaken this year, with \$0 accounted for in the proposed Budget.
- A number of other expense lines see a reduction in projected YOY expenditure in support of delivering a cost efficient FY26 Budget.

Depreciation

Depreciation is projected to increase by 7.38% compared to the FY25 BR2 figures, primarily due to the full-year depreciation of FY25 truck acquisitions and the additional depreciation anticipated from the acquisition of FY26 trucks.

Interest Expense

Interest is budgeted to increase by 15.2% versus FY25 BR2 figures being the interest portion of East Waste's LGFA borrowings, and interest incurred through the depot lease. Fluctuations in interest are YOY are predominantly impacted by the timing of scheduled loan repayments, forecasted interest rates on new borrowings, including the timing of the new loan to be drawn down for the purchase of 6 new RACVs in the FY26 year.

The FY26 budget assumes that East Waste will borrow for the full amount of the FY26 truck replacement (being \$3.39 million) at 5% over an 8 year term.

Fuel Costs

Fuel is projected to increase by 3.07% when compared with FY25 BR2, assuming litres used over the 12-month period remain stable, and East Waste obtains an average fuel price of \$1.80/Litre throughout the year.

Employee Costs

Employee costs are expected to increase by 2.68% when compared with FY25 BR2. A CPI increase has been applied across all positions where appropriate, with some increases to contract hours for office staff accounted for in line with evolving business needs.

Additionally, the compulsory Superannuation Guarantee increases from 11.5% as from 1 July 2025. It is important to note in there is no additional increase other than CPI factored into the Salary allocated to the General Manager, noting a salary market reset may be required through the recruitment and appointment process.

The Budget assumes a new General Manager is appointed from 1 July 2025.

Fleet Maintenance

Fleet maintenance is expected to increase by 2.99% on FY25 BR2, marginally higher than CPI, with some variation to historical contracted maintenance costs calculated associated with the new truck contract, with FY26 being year one (1) of the Agreement with Superior Pak.

Profit/(Loss) on Disposal of Assets

Recent information obtained by external auctioneers has indicated that second hand Fleet Vehicle sales are estimated to be in the vicinity of just \$5K per vehicle. Administration expects proceeds from sale of assets to decrease to 30K for the FY26 year.

External Loan Borrowings

Additional forecasted loan principal payments have been forecasted for the purchase of the new RACVs in the Cash Flow Statement and has been reflected in the closing balance of the forecasted loans as at 30 June 2026.

Capital Expenditure

In Line with East Waste's Fleet Asset Management Plan & Strategy, 6 x waste collection vehicles (RACVS) are schedule to be replaced in FY26, to a total investment of \$3.39mil. East Waste tendered out for the supply of Cab Chassis & Compactors earlier in FY25, resulting in East Waste entering into a new three (3) year Agreement with Superior Pak. Due to the uncertainty of the market at the time, Administration based financial projections for fleet replacement within the Fleet Asset Management Plan on the best available information at that time, prior to the tender being finalised. As a result, fleet replacement costs increase by 308K versus what was anticipated at the time of reviewing the Long Term Financial Plan.

135K is allowed for other plant and equipment replacement, consistent with prior year Budgets.

At the meeting held 19 February 2025, the Audit & Risk Management Committee were presented with the draft Annual Plan & Budget, and resolved:

9.2 Draft FY2026 Annual Plan & Budget

Moved Mr F Bell that the Audit & Risk Management Committee:

- 1. Notes and approves the draft 2025/26 Annual Plan for presentation to the East Waste Board.*
- 2. The draft 2025/26 Draft Budget Key Assumptions are noted and endorsed for presentation to the East Waste Board.*

Seconded Ms L Green

Carried

Whilst Administration has prepared a conservative budget, several additional projects were considered for inclusion in the Annual Plan but were not pursued to minimize operating costs.

For reference, the table below outlines these projects along with their estimated budget requirements. If the Board has a preference, Administration can incorporate any number of these projects, and the Annual Plan and budget will be updated accordingly.

Project	Budget Requirement
Software to manage additional bin permits and associated payments	\$50,000
Development of a Customer Service Knowledge Base and intranet site	\$15,000
Independent truck safety inspections	\$40,000
Development and implementation of organisational values	\$20,000
Software development for data matching associated with disposal invoice reconciliation	\$20,000
Truck and heavy vehicle equipment fault-finding scan tool	\$15,000

EastWaste

ANNUAL PLAN 2025/2026

**Vision: To be the Leading Waste
Logistics Company in Australia...**

OUR OBJECTIVES:

- Deliver Cost Effective & Efficient Services
- Maximise Source Separation & Recycling
- Provide Leading & innovative Behaviour Change & Education
- Help Develop a Local Circular Economy
- Provide Leadership



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Vision & Mission

VISION

The Destination

To be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services.

MISSION

The Vehicle

Delivering leading-edge solutions and services for a cleaner and sustainable future.

Executive Summary

The **2025/2026 financial year** marks a period of **strategic refinement and operational enhancement** for East Waste as we continue to deliver efficient and sustainable waste management services for our Member Councils. Building on the momentum of our **weekly FOGO (Food Organics, Green Organics) trials**, the upcoming year will focus on **expanding successful programs** and identifying best-practice approaches to drive higher resource recovery rates. However, the **regulatory landscape remains uncertain**, with ongoing reviews of waste-related policies likely to shape the feasibility and scope of these initiatives.

A **full-scale review of the East Waste's financial model and strategy** will be undertaken in the months leading up to FY2026 to ensure it aligns with both our evolving operational needs and the long-term sustainability goals of our Member Councils. This review will reinforce East Waste's position as a leader in **progressive and cost-effective waste management solutions** while adapting to emerging industry challenges and opportunities.

The **procurement of new contracts for co-mingled recycling, organics, and landfill services** remains a key focus for 2025/2026. Leveraging collective purchasing power, East Waste aims to secure **high-value, future-focused agreements** that maximise financial savings for participating Councils while **enhancing circular economy outcomes**. These efforts will be informed by **lessons learned from previous market engagements**, ensuring robust contract structures and improved service efficiency.

With a strong emphasis on **innovation, collaboration, and sustainability**, East Waste's **2025/2026 Annual Business Plan** is structured to **navigate evolving industry dynamics**, strengthen our **strategic direction**, and continue delivering **best-practice waste management solutions** for our communities.

Background

Eastern Waste Management Authority (East Waste) has been delivering waste collection services since its establishment in 1928. As a regional subsidiary, East Waste is owned by and operates on behalf of Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Norwood Payneham & St Peters, City of Mitcham, City of Prospect, City of Unley, and Town of Walkerville.

The Authority operates under a Charter, developed pursuant to Section 43 of the Local Government Act 1999, which sets out its governance, operational, and financial management framework. The East Waste Board, consisting of a director appointed by each Member Council and an Independent Chair, oversees the strategic direction and operational efficiency of the organisation.

Under Clause 51 of the Charter, the East Waste is required to develop an Annual Plan each financial year. This Plan supports and informs the budget and provides a clear outline of East Waste's objectives, key activities, and performance measures. Additionally, it details the financial requirements of the organisation and the mechanisms for cost recovery from Member Councils.

The Annual Plan aligns with and is informed by East Waste's broader strategic planning framework, including:

- **East Waste 2030 Strategic Plan** – setting long-term sustainability and operational targets.
- **Long-Term Financial Plan** – ensuring financial sustainability and cost-effective service delivery.
- **Risk Management Framework** – identifying and mitigating risks to service continuity.

Fleet Asset Management Plan – A newly developed standalone strategic document guiding the sustainable management, renewal, and investment in critical infrastructure and fleet.

As a regional subsidiary, East Waste remains committed to collaboration, efficiency, and innovation. Success in delivering the 2025/2026 Annual Plan is reliant on strong partnerships with Member Councils and key stakeholders. Through a flexible, responsive, and cost-efficient service model, East Waste continues to deliver value to Member Councils and their communities by providing high-quality waste collection services while navigating an evolving regulatory and environmental landscape.



East Waste 2030 Strategic Plan Vision, Objectives & Strategies

VISION

To be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services to our Member Councils & their Communities.

OBJECTIVES

- 1. Deliver cost-effective and efficient services facilities**
- 2. Maximise source separation and recycling**
- 3. Provide leading and innovative behaviour change and education**
- 4. Help develop a local circular economy**
- 5. Provide leadership**

STRATEGIES

- | | | | | |
|--|---|--|--|--|
| <ol style="list-style-type: none"> 1.1 Attract additional services and/or new councils where further economies of-scale can be achieved 1.2 Offer a single contract for the management of the residual waste to all member councils 1.3 Partner with other councils and organisations to achieve greater synergies and economies of scale in service delivery 1.4 Investigate and implement collection technologies and innovation 1.5 Provide a consistently high standard of Customer Service | <ol style="list-style-type: none"> 2.1 Provide more service choice and flexibility to residents on kerbside services to support them to increase their recycling levels 2.2 Provide a tailored 3-stream service to Multi-Unit Dwellings (MUDs) to support waste reduction and increased recycling 2.3 Pilot a tailored service delivery model across a business precinct(s) to support waste reduction and increased recycling | <ol style="list-style-type: none"> 3.1 Engage in research and projects delivering evidence-based data which increases behaviour change decision making 3.2 Develop an integrated and tailored long-term community behaviour change and education program 3.3 Identify and trial behaviour change programs aimed at reducing contamination 3.4 Encourage and support councils to introduce an incentive(s) to households to reduce their landfill volumes 3.5 Engage schools in behaviour change & waste education | <ol style="list-style-type: none"> 4.1 Support local reprocessing and procurement of recycled content products 4.2 Encourage and support councils to procure and use recycled content products 4.3 Support councils to implement sharing economy and reuse initiatives 4.4 Investigate options to process and extract the highest value from collected resources | <ol style="list-style-type: none"> 5.1 Implement best practice safety standards 5.2 Advocate on behalf of our Member Councils 5.3 Invest in our people 5.4 Quality and transparent Corporate (Governance & Financial) Activities |
|--|---|--|--|--|

KPIs

We will measure our success in reaching our objectives through the following KPIs...



2025/2026 Focus

As East Waste continues to evolve, the 2025/2026 Annual Plan places a stronger emphasis on operational efficiencies, safety, and service delivery while maintaining alignment with the objectives of the 2030 Strategic Plan. A review of the financial model and Strategic Plan remains ongoing, with expected updates to Key Performance Indicators (KPIs) to reflect East Waste's evolving priorities. However, the fundamental commitment to delivering cost-effective, high-quality services to Member Councils remains unchanged.

A key milestone for East Waste is expected to be the appointment of a new General Manager, with the recruitment process currently underway. The new General Manager is expected to commence early in 2025/2026, bringing fresh leadership and strategic direction to the organisation. This transition presents an opportunity to further enhance East Waste's operational effectiveness, governance, and long-term sustainability.

For 2025/2026, East Waste's key areas of focus include:

1. Enhancing Operational Efficiencies

- Optimising collection routes and fleet management to improve productivity and reduce costs.
- Implementing data-driven decision-making through real-time service tracking and performance monitoring.
- Strengthening contract management to ensure best-value outcomes for Member Councils.

2. Strengthening Safety and Compliance

- Expanding safety training programs for all operational staff to reduce workplace incidents.
- Investing in modern fleet technology, to enhance driver and public safety.
- Ensuring compliance with Work Health and Safety (WHS) regulations and industry best practices.

3. Improving Service Delivery and Member Council Support

- Refining customer service and complaint resolution processes to enhance community satisfaction.
- Providing tailored waste education and engagement initiatives to increase diversion rates and responsible disposal.
- Supporting Member Councils with policy and regulatory changes, including the evolving legislative landscape.

4. Driving Environmental and Circular Economy Outcomes

- Expanding Food Organics and Garden Organics (FOGO) programs, building on the success of previous trials.
- Leveraging East Waste's scale to secure cost-effective contracts for recycling, organics, and landfill services.
- Exploring new opportunities to reduce landfill dependency and improve resource recovery.

With a new leadership transition on the horizon, East Waste remains committed to delivering innovative, sustainable, and cost-effective waste management solutions. The 2025/2026 Annual Plan ensures that East Waste continues to provide high-quality, financially responsible services to its Member Councils while adapting to new opportunities and challenges.



2025/2026 Annual Plan Deliverables



NO.	ACTIVITY/PROJECT	OVERVIEW	OBJECTIVE	STRATEGY	MAIN KPI/TARGET	BUDGET
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES						
1.	Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Member Councils. Where this doesn't occur, East Waste will work with member Councils with an aim to provide a full suite of services to all member Councils.	Deliver Cost Effective and efficient services and facilities	1.1	Vision Target	Recurrent
2.	Investigate opportunities outside of existing Member Councils.	When potential opportunities arise, East Waste will investigate service provision to non-member Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Member Councils.	Deliver Cost Effective and efficient services and facilities	1.1	Vision Target	Recurrent
4.	Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	Deliver Cost Effective and efficient services and facilities	1.5	Vision Target	Recurrent + Service Initiative \$0.010M

MAXIMISE SOURCE SEPARATION & RECYCLING

5.	Advance trials and rollout of weekly organics collections	Through the success of current weekly organics trials (FOGO Trials) undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will work with member Councils to increase the trials/rollouts.	Maximise Source separation and recycling	2.1	<ul style="list-style-type: none"> • At least 75% of kerbside material separately collected & recycled • 100% of food waste separately collected and recycled. 	Recurrent + Service Initiative \$0.030M
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• PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION

6.	Delivery of the “Why Waste It?” behaviour change program and associated social media.	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful “Why Waste It?” program, with a strong food waste separation focus.	Provide leading and innovative behaviour change and education	3.2	<ul style="list-style-type: none"> • Vision Target 	Recurrent + Service Initiative \$0.205M
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HELP DRIVE A LOCAL CIRCULAR ECONOMY

7.	Develop and Procure high value processing contracts.	East Waste on behalf of engaged Member Councils will procure new long-term co-mingled recycling contracts with a focus on ensuring the collected material is processed in a manner which retains and utilises the material at its highest order and so far as possible, locally.	Help Drive a Local Circular Economy	4.4	Vision Target	Recurrent
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PROVIDE LEADERSHIP

8.	Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	Provide Leadership	5.4	Vision Target	Capital \$3.39M
9.	WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	Provide Leadership	5.1	Implement best practice safety standards	Recurrent

Budget Management

East Waste operates its waste collection services under a Common Fleet Costing methodology, ensuring that each Member Council is charged directly based on the proportionate time required to complete their respective collection services. This approach leverages a highly accurate, cloud-based GPS tracking system with real-time data and detailed reporting to allocate costs transparently and equitably. Minor variations in cost apportionment occur annually to reflect efficiencies, service demand changes, and operational cost fluctuations (e.g., housing infill, developments, fire ban days, and special events).

A key financial decision made by the East Waste Board when developing the 2024/2025 budget was to remove the application of the 1% operating surplus, atypical of East Waste's usual Budget Framework, as a means to keep annual increases to a minimum for Member Councils. While this decision lowered costs in the short term, the inclusion of the operating surplus in the 2025/2026 budget means the overall annual increase to Common Fleet fees reflects more than East Waste's expected increased annual operating costs alone. Given this, while developing the 2025/26 budget Administration committed to finding savings where possible, opting for a business as usual approach, with a focus on supporting core operational efficiencies and larger investments for new initiatives to be considered in future business planning. This approach aligns with East Waste's commitment to minimising costs while ensuring long-term financial sustainability.

Key Budget Considerations for 2025/2026

- **Labour, fuel, and fleet maintenance** continue to be the largest operational costs, comprising nearly **80% of common fleet costs**.
- **Labour market challenges** remain a key pressure, requiring ongoing efforts to attract and retain skilled drivers and operational staff.
- **Fuel cost volatility** continues to pose a risk, though recent trends have shown some stability.
- **Fleet replacement** is funded through **external loan borrowings**, ensuring East Waste maintains a modern, efficient, and environmentally responsible fleet.
- **Contracted resource processing services and bin maintenance** continue to be provided to Member Councils at **cost price**, delivering significant savings compared to traditional waste service contracts.

The Tables on the following page provide a detailed summary of the key business activities undertaken by East Waste on behalf of its Member Councils. Table 1 provides a summary of the operating and capital income and expenditure elements forecasted for waste collection activities for 2025/26. The most significant expenditure relates to the logistical requirements of servicing the kerbside collections across eight Councils and over 25% of Adelaide's residential population. Fleet replacement, which occurs on a cyclical annual basis, is currently funded via external loan borrowings.

As can be seen from Tables 2 and 3, one of the significant benefits of being an East Waste member being that no administrative, handling or on-costs are charged in relation to resource processing contracts held by East Waste or bin maintenance services. All are charged at-cost.

Service initiatives have been significantly scaled back from FY25 to minimise operating costs and ensure a cost-efficient service for our member Councils.

While the 2025/2026 budget reflects an increase marginally higher than predicted CPI, it remains below the projections in East Waste’s Long-Term Financial Plan. The focus on operational efficiencies, improved service delivery, and safety initiatives will help to manage costs and maintain value for Member Councils.

The budget to deliver this Annual Plan, along with all East Waste’s Services and legislative requirements is detailed in the following proposed 2025/26 Financial Papers (refer Attachment 1 – 5).

Table 1: 2025/26 Budget Summary - Waste Collection Services

	Income \$	Expenditure \$	Net Surplus /Deficit \$
Recurrent- Waste Collection	18,348,419	18,325,433	22,986
Recurrent - Corporate Administration	403,682	-	403,682
Service Initiatives	-	245,000	(245,000)
Capital Program	-	3,524,784	(3,524,784)
Total	18,752,100	22,095,217	(3,343,116)

Table 2: 2024/25 Budget Summary - Bin Maintenance Services

	Income \$	Expenditure \$	Net Surplus /Deficit \$
Recurrent	2,102,500	2,102,500	-
Service Initiatives	-	-	-
Capital Program	-	-	-
Total	2,102,500	2,102,500	-

Table 3: 2024/25 Budget Summary - Waste Processing Services

	Income \$	Expenditure \$	Net Surplus /Deficit \$
Recurrent	9,884,524	9,884,524	-
Service Initiatives	-	-	-
Capital Program	-	-	-
Total	9,884,524	9,884,524	-

Financial Statements

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget	FY25 BR2	FY26 Proposed Budget
	\$'000	\$'000	\$'000
Income			
User Charges	23,704	25,360	28,531
Investment income	48	130	60
Grants, subsidies and contributions	-	-	-
Other	1,552	2,119	2,119
Total	25,304	27,609	30,710
Expenses			
Employee Costs	8,865	8,930	9,170
Materials, contracts & other expenses	13,118	15,324	17,833
Depreciation, amortisation & impairment	2,707	2,640	2,835
Finance costs	694	625	720
Total	25,384	27,519	30,558
Operating Surplus / (Deficit)	(80)	90	152
Asset disposals & fair value adjustments	80	42	30
Net Surplus / (Deficit)	-	132	182
Other Comprehensive Income	-	-	-
Total Comprehensive Income	-	132	182

EAST WASTE

Projected Balance Sheet (Budgeted)
for the financial year ending 30 June 2026

	FY25	FY25	FY26
	Adopted Budget	BR2	Proposed Budget
	\$'000	\$'000	\$'000
Assets			
Current			
Cash & Cash Equivalents	2,508	1,993	2,700
Trade & Other Receivables	746	1,413	1,413
Inventory	43	63	63
Total	3,297	3,469	4,176
Non-Current			
Infrastructure, Property, Plant & Equipment	13,721	13,283	13,973
Total	13,721	13,283	13,973
Total Assets	17,018	16,752	18,149
Liabilities			
Current			
Trade & Other Payables	1,227	1,565	1,588
Borrowings	2,285	2,485	2,285
Provisions	991	1,050	1,110
Total	4,503	5,100	4,983
Non-Current			
Borrowings	11,187	10,517	11,789
Provisions	256	109	169
Total	11,443	10,626	11,958
Total Liabilities	15,946	15,726	16,941
Net Assets	1,072	1,026	1,208
Equity			
Accumulated Surplus	1,072	1,026	1,208
Total Equity	1,072	1,026	1,208

EAST WASTE

Projected Statement of Cash Flows (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget \$'000	FY25 BR2 \$'000	FY26 Proposed Budget \$'000
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	25,256	27,148	30,650
Investment Receipts	48	130	60
Payments			
Employee costs	(8,745)	(8,890)	(9,050)
Materials, contracts & other expenses	(13,118)	(14,993)	(17,833)
Interest Payments	(683)	(620)	(697)
Net Cash Flows from Operating Activities	2,758	2,775	3,130
Cash Flows from Investing Activities			
Receipts			
Sale of Replaced Assets	80	42	30
Payments			
Expenditure on Renewal/Replaced Assets	(2,249)	(2,297)	(3,390)
Expenditure of New/Upgraded Assets	(60)	(60)	(135)
Net Cash Flows from Investing Activities	(2,229)	(2,315)	(3,495)
Cash Flow from Financing Activities			
Receipts			
Proceeds from Borrowings	2,114	2,179	3,390
Payments			
Repayment of Lease Liabilities	(170)	(201)	(168)
Repayment of Borrowings	(2,065)	(2,079)	(2,150)
Net Cash Flow from Financing Activities	(121)	(101)	1,072
Net Increase (Decrease) in cash held	408	359	707
Cash & cash equivalents at beginning of period	2,100	1,634	1,993
Cash & cash equivalents at end of period	2,508	1,993	2,700

EAST WASTE

Projected Statement of Changes in Equity (Budgeted)
for the financial year ending 30 June 2026

	FY25	FY25	FY26
	Adopted	BR2	Proposed
	Budget		Budget
	\$'000	\$'000	\$'000
Balance at Start of Period - 1 July	1,072	894	1,026
Net Surplus / (Deficit) for Year	-	132	182
Contributed Equity	-	-	-
Distribution to Councils	-	-	-
Balance at End of Period - 30 June	1,072	1,026	1,208

EAST WASTE

Projected Uniform Presentation of Finances (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget \$'000	FY25 BR2 \$'000	FY26 Proposed Budget \$'000
Income			
<i>User Charges</i>	23,704	25,360	28,531
<i>Investment income</i>	48	130	60
<i>Grants, subsidies and contributions</i>	-	-	-
<i>Other</i>	1,552	2,119	2,119
	25,304	27,609	30,710
Expenses			
<i>Employee Costs</i>	8,865	8,930	9,170
<i>Materials, contracts & other expenses</i>	13,118	15,324	17,833
<i>Depreciation, amortisation & impairment</i>	2,707	2,640	2,835
<i>Finance costs</i>	694	625	720
	25,384	27,519	30,558
Operating Surplus / (Deficit)	(80)	90	152
Net Outlays on Existing Assets			
<i>Capital Expenditure on Renewal and Replacement of Existing Assets</i>	(2,249)	(2,297)	(3,390)
<i>Depreciation, Amortisation and Impairment</i>	2,707	2,640	2,835
<i>Proceeds from Sale of Replaced Assets</i>	80	42	30
	538	385	(525)
Net Outlays on New and Upgraded Assets			
<i>Capital Expenditure on New and Upgraded Assets</i>	(60)	(60)	(135)
<i>Amounts Specifically for New and Upgraded Assets</i>	-	-	-
<i>Proceeds from Sale of Surplus Assets</i>	-	-	-
	(60)	(60)	(135)
Annual Net Impact to Financing Activities (Surplus/(Deficit))	398	415	(508)

ITEM 9.2 - ATTACHMENT B

EAST WASTE

Summary Budget Movement Worksheet for the Financial Year Ending 30 June 2026

Operating Activities	FY2025 Adopted Budget	FY2025 BR2 Proposed Budget	FY2026 Proposed Budget	Adopted LTFP - FY2026	Movement: FY26 Proposed Budget v FY25 BR2	Movement: FY26 Proposed Budget v LTFP FY26	Movement: FY26 Proposed Budget v FY25 BR2	Movement: FY26 Budget v LTFP FY26	Comments
	\$	\$	\$	\$	\$	\$	%	%	
Income									
Membership Fee	290,421	290,421	297,682	300,586	7,261	(2,904)	2.50%	-0.97%	Year on year movement consistent with CPI.
Common Fleet Costing	17,586,287	17,586,287	18,348,419	18,651,570	762,132	(303,151)	4.33%	-1.63%	Increase of 4.33% on FY25 BR2 to fund business operations.
Processing Income	5,827,332	7,482,932	9,884,524	6,031,289	2,401,592	3,853,235	32.09%	63.89%	Full Cost recovery. Increase predominantly related to new Landfill contract and allowance for increased to gate rates.
Bin Services & Maintenance	1,543,605	1,969,247	2,102,500	1,597,631	133,253	504,869	6.77%	31.60%	Full Cost recovery. Increase in service provision to Councils accounted for.
Profit / (Loss) from Disposal	80,000	42,000	30,000	60,000	(12,000)	(30,000)	-28.57%	-50.00%	Relates to the current market and trucks projected to achieve less at auction than in previous years.
Grant Income	-	-	-	-	-	-		0.00%	No grant funding secured for FY26 year.
Other Income	56,000	280,000	76,000	110,320	(204,000)	(34,320)	-72.86%	-31.11%	Due to movement in forecasted interest, and anticipating FOGO trial costs be billed through common fleet in FY2026.
Total	25,383,644	27,650,887	30,739,124	26,751,396	3,088,237	3,987,728	11.17%	14.91%	
Expenses									
Processing Expenses	5,827,332	7,482,932	9,884,524	6,031,289	2,401,592	3,853,235	32.09%	63.89%	Full Cost recovery. Increase predominantly related to new Landfill contract and allowance for increased to gate rates.
Bin Service & Maintenance Expenses	1,543,605	1,969,247	2,102,500	1,597,631	133,253	504,869	6.77%	31.60%	Full Cost recovery. Increase in service provision to Councils accounted for.
Employee Costs	8,865,297	8,930,297	9,169,978	9,334,358	239,681	(164,380)	2.68%	-1.76%	Movement vs BR2 marginally above CPI due to some increases to contact hours for Administration staff.
Fleet Maintenance	1,957,000	1,957,000	2,015,481	2,066,238	58,481	(50,757)	2.99%	-2.46%	CPI allowance with some variations to scheduled maintenance calculations as a result of pricing in new truck contract.
Depreciation	2,706,973	2,640,000	2,834,881	2,577,692	194,881	257,189	7.38%	9.98%	Depreciation has been updated to reflect the new fleet truck prices and carry forward depreciation from FY25 acquisitions.
Interest	694,000	625,000	720,000	769,364	95,000	(49,364)	15.20%	-6.42%	Relates to movements in timing of scheduled loan repayments and depot lease interest.
Fuel	2,152,354	1,992,354	2,053,487	2,548,000	61,133	(494,513)	3.07%	-19.41%	No increase in litres used assumed, increase relates to forecasted average of \$1.80/litre.
Other Expenses	1,637,083	1,922,544	1,776,605	1,642,154	(145,939)	134,451	-7.59%	8.19%	Reductions across key expense lines such as Consulting, Audits, in efforts to deliver cost-efficient Budget.
Total	25,383,644	27,519,374	30,557,456	26,566,726	3,038,082	3,990,730	11.04%	15.02%	
Net Surplus	0	131,513	181,668	184,670	50,155	(3,002)			
Non Operating Activities	FY2025 Adopted Budget	FY2025 BR2 Proposed Budget	FY2026 Proposed Budget	Adopted LTFP - FY2026	Movement: FY26 Proposed Budget v FY25 BR2	Movement: FY26 Proposed Budget v LTFP FY26	Movement: FY26 Proposed Budget v FY25 BR2	Movement: FY26 Budget v LTFP FY26	Comments
Income									
Proceeds from Sale of Assets	80,000	25,000	30,000	60,000	5,000	(30,000)	20.00%	-50.00%	Reduced compared to prior estimates due to lower expected sale price at auction for second hand truck sales.
Proceeds from the Sale of Motor Vehicles	-	17,000	-	-	(17,000)	-	-100.00%	0.00%	No motor vehicle trade-in expected for FY26.
Proceeds from Borrowings	2,113,500	2,178,600	3,390,000	3,081,600	1,211,400	308,400	55.60%	10.01%	Reflects borrowing 100% of total fleet replacement.
Total	2,193,500	2,220,600	3,420,000	3,141,600	1,199,400	278,400	185.14%	8.86%	
Expenses									
Fleet Replacement Costs	2,113,500	2,178,539	3,389,784	3,081,600	1,211,245	308,184	55.60%	10.00%	Replacement of 6 RACVs, in line with assumptions in Fleet Asset Management Plan.
Other Plant & Equipment Replacement	195,000	178,056	135,000	100,000	(43,056)	35,000	-24.18%	35.00%	Consistent with recent year expenditure, no passenger fleet replacement scheduled for FY26.
Repayment of Borrowings - LGFA	2,065,000	2,079,160	2,150,000	2,050,759	70,840	99,241	3.41%	4.84%	Updated for LGFA Loan 21 proposed LGFA Loan 22 to be drawn down in FY26
Repayment of Borrowings - Leases	170,000	200,881	168,000	148,268	(32,881)	19,732	-16.37%	13.31%	Result of Lease Renewal and updated lease repayment schedule.
Total	4,543,500	4,636,636	5,842,784	5,380,627	1,206,148	462,157	26.01%	8.59%	
Net Non-Operating Activities Result	(2,350,000)	(2,416,036)	(2,422,784)	(2,239,027)	(6,748)	(183,757)			

9.3 Review of Behaviour Standards Policy

Report Author Acting General Manager

Attachments A: Marked up version – Revised Behaviour Standards Policy
B: Clean version – Revised Behaviour Standards Policy

Purpose and Context

The East Waste Behaviour Standard Policy has undergone a scheduled review to ensure compliance with legislative requirements and current practice at East Waste. The revised Policy was presented to the Audit & Risk Management Committee for consideration, comment at their meeting of 19 February 2025.

Recommendation

That the Audit & Risk Management Committee recommends to the East Waste Board that the revised Behaviour Standards Policy (Attachment B, Item 9.3 East Waste Board Meeting, 27 February 2025) be adopted.

Background

The Behaviour Standards Policy was first adopted by the East Waste Board in May 2018 and was revised in February 2022 to reflect amendments to the *Local Government Act 1999*. The policy itself is based on the Local Government Association model Behaviour Standards Policy with content modified to align with the behavioural expectations of East Waste employees and contractors e.g. the statutory threshold for declaring gifts is currently set by the Minister for Local Government at \$50, while the East Waste Board currently requires all gifts and benefits offered to employees to be captured on the gifts and benefits register.

Discussion

Administration have reviewed the Behavioural Standards Policy to ensure that it accurately reflects legislative requirements and the expectations of the East Waste Board.

Changes made to the policy include:

- Updating the name of the Independent Commission (previously Commissioner) Act 2012.
- Removing the reference to the requirements of the Independent Commission Against Corruption Act and referencing and providing a link to the ICAC Directions and Guidelines for Public Officers. This ensures as this document is updated relevant information will be available to employees and contractors.
- Inclusion of requirement that use of East Waste resources for activities not directly related to work tasks must be preapproved in writing by the General Manager.
- Minor grammatical changes.

For ease of reference proposed changes to the policy have been included as track changes at Attachment A to this report with a clean version of the Behaviour Standards Policy included at Attachment B.

The Audit and Risk Management Committee reviewed the proposed revisions to the Behaviour Standards Policy at their meeting of 19 February and recommended that the revised policy, as included at Attachment B, to this report be presented to the East Waste Board for adoption.

Behaviour Standards Policy

1. Introduction

The Eastern Waste Management Authority (~~herein referred to as~~ East Waste) sets out the standards of behaviour which all staff and contractors, who are employed or engaged by East Waste, are required to demonstrate in the performance of their duties and functions.

In addition to this Policy, East Waste staff and contractors are also bound by the following:

- the applicable Position & Person Description for their role.
- the terms of any contract of employment or engagement.
- the applicable Award or Enterprise Agreement; and
- any other relevant East Waste Policies and Procedures.

2. Purpose

- 2.1. East Waste staff and contractors must use their best endeavours, at all times, to ensure that they have current knowledge of the documents referred to above and any legal requirements and best practices relevant to their position.
- 2.2. East Waste will provide ongoing training and guidance to staff and contractors, regarding the expected behavioural standards which are set out in and required by this Policy and other relevant East Waste Policies and Procedures.
- 2.3. Failure to comply with this Policy, expectations set out in Position Descriptions, or individual employment contracts, may result in investigation ~~and/ or being undertaken and~~ disciplinary action being taken.

3. Key Principles

- 3.1. East Waste staff and contractors, have a commitment to serve the best interests of all Member Councils and customers ~~to~~ which they provide services ~~to~~.
- 3.2. East Waste staff and contractors will at all times carry out their duties and functions conscientiously, with due care and diligence and to the best of their ability.
- 3.3. East Waste staff and contractors, will at all times act honestly in every aspect of their work and be open and transparent when making decisions and providing advice to East Waste.

- 3.4. East Waste staff and contractors, will at all times carry out their duties and functions and treat others with professionalism, courtesy and respect.
- 3.5. East Waste staff and contractors will at all times carry out their duties and functions in a manner which promotes public confidence and trust in the integrity and professionalism of East Waste.
- 3.6. East Waste staff and contractors, will at all times respect and uphold the law and resolutions made by the East Waste Board.

4. Policy

4.1. Conduct Required of East Waste Staff and Contractors

All East Waste staff and contractors must comply with the following behavioural standards at all times, whilst carrying out their duties and functions:

4.1.1 General Standards

- Act honestly at all times in the performance of official duties, as required by Section 109(1) of the *Local Government Act 1999* (the Act).
- Act with reasonable care and diligence at all times in the performance of official duties, as required by Section 109(2) of the Act.
- Act within the parameters of their position and authority at all times.
- Undertake their duties and functions in a professional manner at all times.
- Act in a reasonable, just, respectful and non-discriminatory way at all times when dealing with all people.
- Comply with any applicable codes of practice, legislation and regulations (as amended from time to time), decisions of East Waste Management, reasonable lawful direction given in connection with the performance of their duties and functions and relevant East Waste policies and procedures.

4.1.2 Use of East Waste Resources

- Use East Waste facilities, resources and equipment in a safe, efficient and proper manner, and in accordance with all applicable laws, codes and regulations at all times.
- Only use East Waste facilities, resources and equipment for East Waste-related and approved purposes ~~(and not for private purposes, unless legally or properly authorised to do so)~~ unless authorised by the General Manager to do so in writing prior to the planned activity.

4.1.3 Information

- Deal with information which is received in their capacity as an East Waste staff member or contractor, in a responsible manner and in accordance with the East

Waste's privacy and confidentiality requirements, and otherwise in accordance with the law.

- Not release or divulge information that the East Waste Board or General Manager has ordered be kept confidential, or that the East Waste staff member or contractor, should reasonably know is information that is confidential, including information that is considered by the Board or the General Manager in confidence, subject to the *Ombudsman Act 1972* and the *Independent Commission Against Corruption Act 2012* and where disclosure is otherwise required or authorised by law.
- Not make improper use of information, including confidential information, acquired by virtue of their position.
- Endeavour to provide accurate information ~~(and not provide false or misleading information)~~ to East Waste or to the public **at all times**.

4.1.4 Use of position

- Not abuse or make use of their authority or position in order to gain a benefit or advantage for, or avoid a detriment to, themselves or another person.

4.1.5 Presentation

- Ensure personal presentation (dress and appearance) is appropriate for the duties and functions required to be undertaken in their respective role.
- Wear any corporate and/or personal safety equipment as required by reasonable lawful direction or as otherwise required by law.
- [Adhere to East Waste's Dress Code Policy.](#)

4.16 Health and Safety

- Take reasonable care that their acts and omissions do not adversely affect the health and safety of **themselves or any** other persons, as required by the *Work Health and Safety Act 2012*.

4.17 Public Comment

- East Waste's Independent Chairperson and General Manager are the only persons who are authorised to make public statements on behalf of East Waste. However, in certain circumstances, the Independent Chairperson or General Manager may authorise another staff member to make a media statement.
- Whether in relation to their duties, other East Waste staff, contractors, Member Council Management, or any East Waste matter **employees-and-contractors may**:
 - not make public comment on behalf of East Waste unless specifically authorised to do so.
 - not engage in any public criticism or make disparaging or denigrating comments (including on social media) about East Waste, its staff and/or any decisions which are made by the East Waste Board.

Unacceptable Behaviour

East Waste staff and contractors must not engage in *Unacceptable Behaviour* at any time in carrying out their duties and functions.

Unacceptable Behaviour includes, but is not limited to:

- Nepotism (i.e. abuse of position or authority to further personal interests or interests of friends or relatives).
- Unreasonable, unfair or unlawful influence (i.e. abuse of position or authority to cause injury or detriment to another person).
- Unapproved external work or holding an unapproved external role that creates a conflict of interest with the East Waste role/engagement.
- Breaching confidentiality; and
- Fraud, waste or misuse of East Waste's facilities, equipment and resources.

4.2 General Guidelines for Appropriate Conduct and Decision Making

East Waste staff and contractors must follow the guidelines which are set out below, when taking action or making a decision in the course of carrying out their duties and functions. (and must maintain Reasonable documentation should be retained as a corporate record to evidence decisions. evidencing this):

4.2.1 Is the act or decision lawful?

What are the applicable codes of practice, legislation and regulations, policies and procedures, lawful directions given, and East Waste Board resolutions (if any) concerning the act or decision?

If unknown, what further training, research, advice or direction is required?

4.2.2 Is the act or decision consistent?

Is the act or decision consistent with previous acts or decisions made by East Waste staff/contractors, East Waste Policies and Procedures, and objectives under East Waste's 10 Year Business Plan?

4.2.3 What is the anticipated outcome?

What is the known or reasonably anticipated outcome or effect on other East Waste staff and contractors, the East Waste Board or Member Council's (as applicable)?

This could include, but is not limited to, a financial, political, social, reputational, emotional or physical effect.

4.2.4 Does the known or anticipated outcome lead to any real or perceived breach or non-compliance?

Consider potential breach of or non-compliance with of any contract in place, codes of practice, relevant legislation and regulation, Policies and Procedure, East Waste Board resolutions or lawful directions given.

4.2.5 Can the act or decision be justified?

Consider legal compliance, the principal roles and functions of East Waste [as detailed in the East Waste Charter, Local Government Act 1999](#)), public interest and reputation of East Waste.

4.3 General Guidelines in relation to Conflicts of Interest

4.3.1 An East Waste staff member or contractor, has an *'interest'* in a matter before the East Waste Board if they, or a person closely associated with them (as defined by Section 120(6-5)), of the *Local Government Act 1999*, would:

- Receive, or have a reasonable expectation of receiving, a benefit (whether direct or indirect, pecuniary or non-pecuniary); or
- Suffer, or have a reasonable expectation of suffering, a detriment (whether direct or indirect, pecuniary or non-pecuniary).

if they were to act in a particular manner in relation to the matter (including, for instance, if they were to make a particular decision).

4.3.2 Where an East Waste staff member or contractor has an 'interest' in a matter before the Board, and they are required or authorised to act in relation to that matter in the course of their official duties, they must (in accordance with Section 120(2) of the *Local Government Act 1999*):

- Disclose the interest to the General Manager; and
- Must not act in relation to the matter unless the General Manager otherwise determines.

4.3.3 Where an East Waste staff member or contractor, is entitled to act in relation to the matter (by determination of the General Manager) and is providing advice or making recommendations to the East Waste Board or an East Waste committee on that matter, they must also disclose their interest to the Board or committee (as relevant), in accordance with Section 120(4) of the *Local Government Act 1999*.

4.3.4 The above is not intended to cover all requirements relating to conflict of interest under the *Local Government Act 1999* and East Waste staff members and contractors, should familiarise themselves with Section 120 of the Act.

4.4 Register of Interests

East Waste staff must adhere to the statutory requirements to lodge a primary return and submit an ordinary return in accordance with Sections 113, 114 and 115 of the *Local Government Act 1999* if they have been declared by the East Waste Board to be subject to those provisions.

[Key Management personnel may be required to complete an annual Related Party Disclosure.](#)

4.5 Gifts and Benefits

East Waste requires employees to report gifts or benefits which are received (including hospitality). The threshold of the declaration of gifts and benefits at East Waste has been set at \$0. This means that all and any gifts and benefits, irrespective of the value, must be declared to the General Manager.

A Register of Gifts and Benefits must also be maintained by the General Manager.

4.5.1 General Guidelines

East Waste staff and contractors must not:

- seek gifts or benefits of any kind.
- seek out or accept any gift or benefit that is (or could reasonably be taken to be) intended or likely to:
 - create a sense of obligation on the part of the staff member or contractor to another person; or
 - influence the staff member or contractor in the performance or discharge of their functions or duties.
- seek out or accept any gift or benefit from any person who is in, or who seeks to be in, any contractual relationship with East Waste.
- East Waste staff and contractors must declare and surrender all gifts and benefits of **any value** which they may be offered or receive (including those gifts and benefits which they decline) to the General Manager. Gifts and benefits of any value may not be kept by the recipient unless authorised by the General Manager.

4.5.2 Bribes and Improper Inducements

4.5.2.1 East Waste staff and contractors must not:

- accept or solicit a bribe or other improper inducement that would or might reasonably be perceived to influence the performance of their East Waste duties and functions.
- accept or solicit a benefit from any person or organisation where there is a real or perceived risk of compromise or conflict of interest in the performance of their East Waste duties and functions.

4.5.2.2 '*Benefit*', '*bribe*' and '*other improper inducement*' include, but shall not be limited to, the offer or provision of:

- Free or reduced entertainment costs (i.e. paid tickets), meals or drinks.
- Free or reduced travel costs and/or accommodation; or
- Free or reduced cost of goods or services of any kind, including vouchers and payment plans.

4.5.2.3 None of the above prevents East Waste staff and contractors from accepting reasonable hospitality provided in the context of performing their duties or functions in conjunction with:

- East Waste functions or events.
- East Waste work-related events such as training, education sessions, workshops and conferences.
- Social functions organised by groups such as community organisations (subject to approval from the General Manager).
- Attendance at local social, cultural or sporting events (subject to approval from the General Manager).

4.5.3 Criminal Matters

4.5.3.1 East Waste staff and contractors are required to notify their respective Manager, of any criminal charges or convictions made or pending against them (including driving offences and loss of drivers' licence, excluding expiable offences) at any time during the course of their employment or engagement by East Waste. This information will be treated as confidential.

4.5.3.2 Where criminal proceedings are taken against staff, unrelated to their employment with East Waste, and which result in a conviction, this may be considered a breach of this Policy, in addition to a breach of any contract of employment, and disciplinary action (including termination of employment) may be taken by East Waste.

4.5.3.3 ~~All new Staff and contractors are required to undertake a National Police Check (including criminal history assessment), prior to commencing employment with East Waste.~~

~~Independent Commission Against Corruption Act 2012~~

~~Acting in their capacity as a Public Officer, an East Waste staff member or contractor, must not engage in conduct (whether within or outside the State) that constitutes 'corruption in public administration' as defined by Section 5 of the *Independent Commissioner Against Corruption Act 2012*, including:~~

- ~~• an offence against Part 7 Division 4 (Offences relating to public officers) of the *Criminal Law Consolidation Act 1935*, which includes the following offences:~~
 - ~~○ Bribery or corruption of public officers.~~
 - ~~○ Threats or reprisals against public officers.~~
 - ~~○ Abuse of public office.~~
 - ~~○ Demanding or requiring benefit on basis of public office; and~~
 - ~~○ Offences relating to appointment to public office.~~

- ~~An offence against the *Public Sector (Honesty and Accountability) Act 1995*, or the *Public Corporations Act 1993*, or an attempt to commit such an offence;~~
- ~~an offence against the *Lobbyists Act 2015*, or an attempt to commit such an offence;~~
- ~~any other offence, including an offence against Part 5 (Offences of dishonesty) of the *Criminal Law Consolidation Act 1935*, committed by a public officer while acting in his or her capacity as a public officer, or by a former public officer and related to his or her former capacity as a public officer, or by a person before becoming a public officer, and related to his or her capacity as a public officer, or an attempt to commit such an offence; or~~
- ~~any of the following in relation to an offence referred to in a preceding paragraph:

 - ~~aiding, abetting, counselling or procuring the commission of the offence;~~
 - ~~inducing, whether by threats or promises or otherwise, the commission of the offence;~~
 - ~~being in any way, directly or indirectly, knowingly concerned in, or party to, the commission of the offence; and~~
 - ~~conspiring with others to effect the commission of the offence.~~~~

The above is not a comprehensive list of all possible conduct that may contravene the *Independent Commissioner Against Corruption Act 2012*.

Allegations of conduct breaching the above matters will be investigated in accordance with the legislation governing that conduct and are included in this Policy for the sake of completeness. Alleged breaches of these matters should be reported to the Office for Public Integrity in the first instance.

• Legislation

Independent Commission Against Corruption Act 2012

Local Government Act 1999

Work Health and Safety Act 2012

• Related Documents

East Waste Charter

[East Waste Dress Code Policy](#)

[South Australia Municipal Officers Award](#)

[Local Government Employees Award](#)

[East Waste Enterprise Agreement](#)

[ICAC Directions and Guidelines for Public Officers](#)

• Review

This Behaviour Standards Policy shall be reviewed at minimum within three (3) years of issued date or more frequently if legislation or organisational needs change.

The review may include or be initiated by:

- a. Feedback from managers, workers, or other stakeholders;
- b. Legislative compliance;
- c. Other relevant information.

Signed _____
Independent Chairperson

Signed _____
General Manager

Date ____ / ____ / ____

Date ____ / ____ / ____

• Document History

Version No:	Issue Date:	Description of Change:
1.0		New Document 11 May 2018
2.0	24/02/2022	Revised for compliance with changes to Local Government Act 1999
3.0		

Behaviour Standards Policy

1. Introduction

The Eastern Waste Management Authority (East Waste) sets out the standards of behaviour which all staff and contractors, who are employed or engaged by East Waste, are required to demonstrate in the performance of their duties and functions.

In addition to this Policy, East Waste staff and contractors are also bound by the following:

- the applicable Position & Person Description for their role.
- the terms of any contract of employment or engagement.
- the applicable Award or Enterprise Agreement; and
- any other relevant East Waste Policies and Procedures.

2. Purpose

- 2.1. East Waste staff and contractors must use their best endeavours, at all times, to ensure that they have current knowledge of the documents referred to above and any legal requirements and best practices relevant to their position.
- 2.2. East Waste will provide ongoing training and guidance to staff and contractors, regarding the expected behavioural standards which are set out in and required by this Policy and other relevant East Waste Policies and Procedures.
- 2.3. Failure to comply with this Policy, expectations set out in Position Descriptions, or individual employment contracts, may result in investigation and/ or disciplinary action being taken.

3. Key Principles

- 3.1. East Waste staff and contractors, have a commitment to serve the best interests of all Member Councils and customers to which they provide services.
- 3.2. East Waste staff and contractors will at all times carry out their duties and functions conscientiously, with due care and diligence and to the best of their ability.
- 3.3. East Waste staff and contractors, will at all times act honestly in every aspect of their work and be open and transparent when making decisions and providing advice to East Waste.
- 3.4. East Waste staff and contractors, will at all times carry out their duties and functions and treat others with professionalism, courtesy and respect.

3.5. East Waste staff and contractors will at all times carry out their duties and functions in a manner which promotes public confidence and trust in the integrity and professionalism of East Waste.

3.6. East Waste staff and contractors, will at all times respect and uphold the law and resolutions made by the East Waste Board.

4. Policy

4.1. Conduct Required of East Waste Staff and Contractors

All East Waste staff and contractors must comply with the following behavioural standards at all times, whilst carrying out their duties and functions:

4.1.1 General Standards

- Act honestly at all times in the performance of official duties, as required by Section 109(1) of the *Local Government Act 1999* (the Act).
- Act with reasonable care and diligence at all times in the performance of official duties, as required by Section 109(2) of the Act.
- Act within the parameters of their position and authority at all times.
- Undertake their duties and functions in a professional manner at all times.
- Act in a reasonable, just, respectful and non-discriminatory way at all times when dealing with all people.
- Comply with any applicable codes of practice, legislation and regulations (as amended from time to time), decisions of East Waste Management, reasonable lawful direction given in connection with the performance of their duties and functions and relevant East Waste policies and procedures.

4.1.2 Use of East Waste Resources

- Use East Waste facilities, resources and equipment in a safe, efficient and proper manner, and in accordance with all applicable laws, codes and regulations at all times.
- Only use East Waste facilities, resources and equipment for East Waste-related and approved purposes unless authorised by the General Manager to do so in writing prior to the planned activity.

4.1.3 Information

- Deal with information which is received in their capacity as an East Waste staff member or contractor, in a responsible manner and in accordance with the East Waste's privacy and confidentiality requirements, and otherwise in accordance with the law.
- Not release or divulge information that the East Waste Board or General Manager has ordered be kept confidential, or that the East Waste staff member or contractor, should reasonably know is information that is confidential, including

information that is considered by the Board or the General Manager in confidence, subject to the *Ombudsman Act 1972* and the *Independent Commission Against Corruption Act 2012* and where disclosure is otherwise required or authorised by law.

- Not make improper use of information, including confidential information, acquired by virtue of their position.
- Endeavour to provide accurate information to East Waste or to the public at all times.

4.1.4 Use of position

- Not abuse or make use of their authority or position in order to gain a benefit or advantage for, or avoid a detriment to, themselves or another person.

4.1.5 Presentation

- Ensure personal presentation (dress and appearance) is appropriate for the duties and functions required to be undertaken in their respective role
- Wear any corporate and/or personal safety equipment as required by reasonable lawful direction or as otherwise required by law.
- Adhere to East Waste's Dress Code Policy.

4.16 Health and Safety

- Take reasonable care that their acts and omissions do not adversely affect the health and safety of themselves or any other persons, as required by the *Work Health and Safety Act 2012*.

4.17 Public Comment

- East Waste's Independent Chairperson and General Manager are the only persons who are authorised to make public statements on behalf of East Waste. However, in certain circumstances, the Independent Chairperson or General Manager may authorise another staff member to make a media statement.
- Whether in relation to their duties, other East Waste staff, contractors, Member Council Management, or any East Waste matter employees and contractors may:
 - not make public comment on behalf of East Waste unless specifically authorised to do so.
 - not engage in any public criticism or make disparaging or denigrating comments (including on social media) about East Waste, its staff and/or any decisions which are made by the East Waste Board.
- 4.2 General Guidelines for Appropriate Conduct and Decision Making

East Waste staff and contractors must follow the guidelines which are set out below, when taking action or making a decision in the course of carrying out their duties and functions. Reasonable documentation should be retained as a corporate record to evidence decisions.

4.2.1 Is the act or decision lawful?

What are the applicable codes of practice, legislation and regulations, policies and procedures, lawful directions given, and East Waste Board resolutions (if any) concerning the act or decision?

If unknown, what further training, research, advice or direction is required?

4.2.2 Is the act or decision consistent?

Is the act or decision consistent with previous acts or decisions made by East Waste staff/contractors, East Waste Policies and Procedures, and objectives under East Waste's 10 Year Business Plan?

4.2.3 What is the anticipated outcome?

What is the known or reasonably anticipated outcome or effect on other East Waste staff and contractors, the East Waste Board or Member Council's (as applicable)?

This could include, but is not limited to, a financial, political, social, reputational, emotional or physical effect.

4.2.4 Does the known or anticipated outcome lead to any real or perceived breach or non-compliance?

Consider potential breach of or non-compliance with of any contract in place, codes of practice, relevant legislation and regulation, Policies and Procedure, East Waste Board resolutions or lawful directions given.

4.2.5 Can the act or decision be justified?

Consider legal compliance, the principal roles and functions of East Waste as detailed in the East Waste Charter, public interest and reputation of East Waste.

4.3 General Guidelines in relation to Conflicts of Interest

4.3.1 An East Waste staff member or contractor, has an '*interest*' in a matter before the East Waste Board if they, or a person closely associated with them (as defined by Section 120 (5)), of *the Local Government Act 1999*, would:

- Receive, or have a reasonable expectation of receiving, a benefit (whether direct or indirect, pecuniary or non-pecuniary); or
- Suffer, or have a reasonable expectation of suffering, a detriment (whether direct or indirect, pecuniary or non-pecuniary).

if they were to act in a particular manner in relation to the matter (including, for instance, if they were to make a particular decision).

4.3.2 Where an East Waste staff member or contractor has an 'interest' in a matter before the Board, and they are required or authorised to act in relation to that matter in the course of their official duties, they must (in accordance with Section 120(2) of the *Local Government Act 1999*):

- Disclose the interest to the General Manager; and

- Must not act in relation to the matter unless the General Manager otherwise determines.

4.3.3 Where an East Waste staff member or contractor, is entitled to act in relation to the matter (by determination of the General Manager) and is providing advice or making recommendations to the East Waste Board or an East Waste committee on that matter, they must also disclose their interest to the Board or committee (as relevant), in accordance with Section 120(4) of the Local Government Act 1999.

4.3.4 The above is not intended to cover all requirements relating to conflict of interest under the *Local Government Act 1999* and East Waste staff members and contractors, should familiarise themselves with Section 120 of the Act.

4.4 Register of Interests

East Waste staff must adhere to the statutory requirements to lodge a primary return and submit an ordinary return in accordance with Sections 113, 114 and 115 of the *Local Government Act 1999* if they have been declared by the East Waste Board to be subject to those provisions.

Key Management personnel may be required to complete an annual Related Party Disclosure.

4.5 Gifts and Benefits

East Waste requires employees to report gifts or benefits which are received (including hospitality). The threshold of the declaration of gifts and benefits at East Waste has been set at \$0. This means that all and any gifts and benefits, irrespective of the value, must be declared to the General Manager.

A Register of Gifts and Benefits must also be maintained by the General Manager.

4.5.1 General Guidelines

East Waste staff and contractors must not:

- seek gifts or benefits of any kind.
- seek out or accept any gift or benefit that is (or could reasonably be taken to be) intended or likely to:
 - create a sense of obligation on the part of the staff member or contractor to another person; or
 - influence the staff member or contractor in the performance or discharge of their functions or duties.
- seek out or accept any gift or benefit from any person who is in, or who seeks to be in, any contractual relationship with East Waste.
- East Waste staff and contractors must declare and surrender all gifts and benefits of **any value** which they may be offered or receive (including those gifts and benefits which they decline) to the General Manager. Gifts and benefits of any value may not be kept by the recipient unless authorised by the General Manager.

4.5.2 Bribes and Improper Inducements

4.5.2.1 East Waste staff and contractors must not:

- accept or solicit a bribe or other improper inducement that would or might reasonably be perceived to influence the performance of their East Waste duties and functions.
- accept or solicit a benefit from any person or organisation where there is a real or perceived risk of compromise or conflict of interest in the performance of their East Waste duties and functions.

4.5.2.2 '*Benefit*', '*bribe*' and '*other improper inducement*' include, but shall not be limited to, the offer or provision of:

- Free or reduced entertainment costs (i.e. paid tickets), meals or drinks.
- Free or reduced travel costs and/or accommodation; or
- Free or reduced cost of goods or services of any kind, including vouchers and payment plans.

4.5.2.3 None of the above prevents East Waste staff and contractors from accepting reasonable hospitality provided in the context of performing their duties or functions in conjunction with:

- East Waste functions or events.
- East Waste work-related events such as training, education sessions, workshops and conferences.
- Social functions organised by groups such as community organisations (subject to approval from the General Manager).
- Attendance at local social, cultural or sporting events (subject to approval from the General Manager).

4.5.3 Criminal Matters

4.5.3.1 East Waste staff and contractors are required to notify their respective Manager, of any criminal charges or convictions made or pending against them (including driving offences and loss of drivers' licence, excluding expiable offences) at any time during the course of their employment or engagement by East Waste. This information will be treated as confidential.

4.5.3.2 Where criminal proceedings are taken against staff, unrelated to their employment with East Waste, and which result in a conviction, this may be considered a breach of this Policy, in addition to a breach of any contract of employment, and disciplinary action (including termination of employment) may be taken by East Waste.

• Legislation

Independent Commission Against Corruption Act 2012

Local Government Act 1999

Work Health and Safety Act 2012

• Related Documents

East Waste Charter

East Waste Dress Code Policy

South Australia Municipal Officers Award

Local Government Employees Award

East Waste Enterprise Agreement

[ICAC Directions and Guidelines for Public Officers](#)

• Review

This Behaviour Standards Policy shall be reviewed at minimum within three (3) years of issued date or more frequently if legislation or organisational needs change.

The review may include or be initiated by:

- a. Feedback from managers, workers, or other stakeholders;
- b. Legislative compliance;
- c. Other relevant information.

Signed _____
Independent Chairperson

Signed _____
General Manager

Date ____ / ____ / ____

Date ____ / ____ / ____

• Document History

Version No:	Issue Date:	Description of Change:
1.0		New Document 11 May 2018
2.0	24/02/2022	Revised for compliance with changes to Local Government Act 1999
3.0		

9.4 WHS Incident Management Report

Report Author Risk & WHS Coordinator

Attachments Nil

Purpose and Context

The purpose of this report is to provide the East Waste Board with an update on the current status of incident/accident management at East Waste, which has recently been identified as a strategic risk.

Recommendation

That the East Waste Board receives and notes the WHS Incident Management Report.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.1 Implement best practice safety standards

Background

At the commencement of January 2025, East Waste administration identified a backlog in the entry of accident/incident reports within our WHS system (Skytrust). Paper-based reports dating back approximately ten (10) months had not been entered into the system. As a result, many of these incidents and accidents had not been formally investigated, nor had the appropriate follow-up corrective actions been completed.

Throughout 2024, East Waste averaged 14 incidents per month. The lack of timely investigation and follow-up led to a backlog of over 280 outstanding corrective actions.

The primary cause of this backlog was associated with some resourcing issues prior to the current Enterprise Agreement being negotiated. Due to driver and operational staff shortages, key personnel from East Waste’s operations team including the Risk & WHS Coordinator were frequently required to backfill drivers positions to ensure that we were completing scheduled bin collection services. As a result, the administrative aspects of accident/incident management were unable to be completed in a timely manner, which resulted in a backlog of work.

This situation had several adverse impacts, including a heightened risk of repeated incidents due to unresolved corrective actions and a financial strain caused by increased insurance claims. The combination of a high incident frequency rate and outstanding corrective actions highlighted the need for intervention to restore compliance and improve safety performance.

Discussion

Since January, Administration has taken a series of targeted actions to address the backlog of data entry and improve incident and accident management processes. A dedicated admin resource was seconded to assist with incident data entry, ensuring that all incidents and investigations have now been entered into our WHS system. A significant amount of the backlog has now been entered and administration are on track to have all the back log entered by the end of February 2025, restoring compliance with reporting requirements. Additionally the East waste leadership team are currently in the process of reviewing, updating and implementing the LG Safe Incident reporting and investigation procedure. Once the procedure has been implemented training will be rolled out to all staff.

Following the entry of all accident/incidents into Skytrust the focus will shift to resolving outstanding corrective actions. As of February 2025, the outstanding corrective actions have reduced from 280 to 234, and a structured approach has been implemented to systematically close these actions and mitigate future risks. The objective is to reduce outstanding corrective actions to a manageable level of 30 or fewer, aligning with historical standards before the backlog and it is anticipated that this will be completed prior to 1 April 2025.

Financially, the impact of increased incident rates has led to higher insurance premiums and adjustments to East Waste’s excess structure. The previous standard excess of \$1,000 per vehicle claim has shifted to a percentage-based model, resulting in excess costs as high as \$5,230 for some newer vehicles. This highlights the importance of sustaining improvements in safety performance to prevent further cost implications.

New Training initiatives have played a crucial role in improving safety awareness and reducing incidents. New programs focusing on safe driving practices, incident reporting, and risk management have been introduced. These initiatives have contributed to a marked reduction in the incident rate from 14 per month to 4 per month, demonstrating the effectiveness of the training efforts. The graph below shows the historical number of reported incidents per month and the improvement that has occurred in the last couple of months.



Moving forward, Administration will continue to prioritise incident management improvements. Key next steps include:

1. Completing incident data entry by the end of February 2025.
2. Reducing outstanding corrective actions to approximately 30 prior to 1 April 2025
3. A continued focus on staff training & development to help maintain a low number of incidents.
4. A continued focus on driver well-being and operational efficiency.

9.5 Information Report for February 2025

Report Author	Executive Assistant
Attachments	A: Unconfirmed Minutes of the Audit & Risk Management Committee B: Policy Review Schedule C: Outstanding Resolutions Register D: Annual Plan Progress Report E: Annual Reporting Calendar

Purpose and Context

The Information Report for February 2025 presents updates on standing items and minutes of Committees of the East Waste Board. The matters have been listed in one report as an efficiency as Administration recommend that the East Waste Board receives and notes the information contained within the report. This does not limit the ability of the Board to remove a specific item from this report and resolve that a particular action be taken.

Recommendation

That the East Waste Board notes and receives the Information Report for February 2025.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

The Information Report is a Standing Item that presents information that the Administration recommend that the East Waste Board receive and note.

Discussion

The following items are presented for the information of the East Waste Board:

1. Unconfirmed Minutes of the Audit & Risk Management Committee Meeting held 19 February 2025.

Clause 31 of the Eastern Waste Management Authority Charter requires the Authority to establish an Audit Committee which is to be governed by the provisions of Schedule 2, Clause 30 of the *Local Government Act 1999* (Act).

The functions of the Audit & Risk Management Committee are to include:

- (a) reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the subsidiary; and
- (b) liaising with external auditors; and
- (c) reviewing the adequacy of the accounting, internal auditing, reporting and other financial management systems and practices of the subsidiary on a regular basis.

The (unconfirmed) Minutes of the East Waste Audit & Risk Management Committee Meeting of 19 February 2025 are included at Attachment A (**refer to attachment A**) of this report for the Board's information and consideration.

2. Policy Review Schedule

The Policy Review Schedule is presented Annually to the Audit & Risk Management Committee & Board to provide assurance that East Waste's corporate Policies and Terms of Reference are current and up to date and a Policy Register is maintained.

The Policy Register, as per Attachment B (**refer to Attachment B**) arranges the policies according to their review dates, from the oldest to the newest, to easily identify any policies that are due for review or have surpassed their review date.

The Policies currently due for review in February 2025 are East Waste's Behavior Standards Policy and Budget Framework Policy. The Behaviour Standards Policy was reviewed and included within this Agenda for feedback prior to presentation to the Board.

The revised Behaviour Standards Policy was considered by the Audit and Risk Management Committee at their meeting of 19 February 2025 and having considered the revised Policy the Committee has recommended adoption by the East Waste Board.

Administration is proposing to postpone the review of the Budget Framework Policy, until the review of East Waste's Financial Model has been undertaken, also acknowledging that the FY26 Budget as presented within this Agenda, has been prepared in line with the existing Policy.

3. Outstanding Resolutions Register

The presentation of the Outstanding Resolutions Register to the East Waste Board is considered a good governance practice. The Outstanding Resolutions Register (**refer Attachment C**) depicts the status of past resolutions of the Board for the period to 12 February 2025. At this time, as indicated on the attached Register, activities associated with two resolutions remain ongoing, relating to the finalisation of the Diversity & Inclusion Policy, and the closing out of actions recommended through the review of East Waste's internal controls, undertaken in conjunction with the 2024 interim financial audit.

The Diversity & Inclusion Policy is still currently under review by administration and an East Waste Board representative, and upon finalisation will be presented to future meeting cycles.

In addition, whilst initially reported to be closed out by December 2024, Administration is still working to finalise one outstanding recommendation within the Management letter issued by Galpins through the review of Internal controls, being:

‘The Authority ensures that there are formal agreements with suppliers with significant cumulative spend, and that works are not commenced prior to signing of contracts.’

Administration is still in the process of reviewing supplier cumulative spend, to ensure appropriate contractual agreements are in place with vendors and in line with East Waste’s Procurement Policy. Administration has notified appointed Internal Auditors UHY Haines Norton of the outstanding works to be undertaken, and close out of this action will likely be monitored through the internal audit function. All other recommendations have been implemented and are currently in practice.

4. Annual Plan Progress Report

This report provides the East Waste Board with an update on the implementation of the activities endorsed in the East Waste 2023/24 Annual Plan. At the February 2023 meeting the East Waste Board resolved (in part):

8.3 Draft 2023/24 Annual Plan & Budget

Moved Mr Dilena that the Board endorses the East Waste 2023/24 Annual Plan, as amended in Attachment A, to include additional information relating to the identification of capital, operating and recurrent expenditure associated with the actions outlined in the Plan.

Seconded: Mayor Holmes-Ross

Carried

The attached matrix within Attachment D (**refer Attachment D**) provides a snapshot update as to the progress of the Annual Plan activities as of 19 February 2025.

5. Annual Reporting Calendar

This report provides the East Waste Board with an update of the progress of East Waste’s key reporting requirements via the Annual Reporting Calendar.

At the May 2023 Board Meeting, the East Waste 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

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

The Calendar has been updated to reflect the annual review of the Internal Audit Workplan in April, with the first Internal Audit cycle commencing 1 July 2025. In addition, the Strategic Risk Register, due for review at the February meeting cycles, has been deferred to the April meetings to allow more time for preparation, due to current staffing gaps within the Executive Leadership Team as a result of the resignation of the General Manager.

This is a standing item on the Agenda.



**Eastern Waste Management Authority
Ordinary Audit & Risk Management Committee**

Minutes

Wednesday 19 February 2025

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Audit & Risk Management Committee

Meeting to be held on Wednesday 19 February 2025 commencing at 8:00am,
HenderCare, Level 3/81 Flinders Street, Adelaide

The Chair, Mrs E Hinchey, declared the meeting open at 8.02 am and that a quorum was present.

1. Acknowledgement of country

2. Present

Directors:

Mrs E Hinchey	Independent Chairperson
Mr F Bell	East Waste Board Representative
Mr P Di Iulio	East Waste Board Representative (<i>entered the meeting at 8.03am</i>)
Ms L Green	Independent Member

In Attendance:

Mr D Maywald	Acting General Manager
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms V Davison	Executive Administration Officer
Mr J Jovicevic	Director, Dean Newbery

3. Apologies

Ms S Di Blasio

4. Conflicts of interest

The following disclosure of interest was made:

Item	Type of Conflict	Person
9.2	General	Ms L Green

5. Confirmation of the minutes

Moved Mr F Bell that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 13 November 2024 be confirmed as a true and correct record.

Seconded Ms L Green

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

Nil.

9. Reports

9.1 Financial Report – Budget Review Two

Moved Mr F Bell that the Audit & Risk Management Committee notes and accepts the forecasted end of year FY2025 result associated with the 2024/25 Budget Review Two and recommends to the East Waste Board for endorsement.

Seconded Mr P Di Iulio

Carried

9.2 Draft FY2026 Annual Plan & Budget

Moved Mr F Bell that the Audit & Risk Management Committee:

1. Notes and approves the draft 2025/26 Annual Plan for presentation to the East Waste Board.
2. The draft 2025/26 Draft Budget Key Assumptions are noted and endorsed for presentation to the East Waste Board.

Seconded Ms L Green

Carried

9.3 Review of Behaviour Standards Policy

Moved Ms L Green that the Audit & Risk Management Committee recommends to the East Waste Board that the revised Behaviour Standards Policy (Attachment B, Item 9.3, Audit & Risk Management Committee Meeting, 19 February 2025) be adopted.

Seconded Mr P Di Iulio

Carried

9.4 WHS Incident Management Report

Moved Mr P Di Iulio that the Audit & Risk Management Committee notes the report and recommends presentation to the East Waste Board.

Seconded Mr F Bell

Carried

Mr J Jovicevic left the meeting at 9.15am.

9.5 Board and Committee Performance Evaluations

Moved Ms L Green that the Audit & Risk Management Committee receives and notes the Board and Committee Performance Evaluation Report, (Attachment A, Item 9.5, Audit & Risk Management Committee Meeting 19 February 2025) prepared by Red Wagon Solutions.

Seconded Mr P Di Iulio

Carried

9.6 Information Report for February 2025

Moved Mr P Di Iulio that the Audit & Risk Management Committee receives and notes the Information Report for February 2025.

Seconded Mr F Bell

Carried

9.7 Acting General Manager Verbal Update

9.7.1 Review of Financial Management Strategy

9.7.2 Aggregated Organics Contract

9.7.3 Fogo Trials.

10. Other Business

Nil

11. Confidential Discussion

Moved Mr F Bell that:

1. Under the provision of Section 90(2) of the *Local Government Act 1999*, an order be made that, all members of the East Waste administration and the public, be excluded from attendance at the meeting in order to receive a report and to consider matters under Sections 90(2) & 90(3)(a);
2. The East Waste Audit & Risk Management Committee is satisfied that pursuant to Sections 90(2) & 90(3)(a) of the Act, the information to be discussed or considered in relation to the agenda item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead);
3. Accordingly, the East Waste Audit & Risk Management Committee is satisfied the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the information or discussion confidential.
4. At the conclusion of this item the meeting be reopened to the public.

Seconded Mr P Di Iulio

Carried

Mr D Maywald, Ms K Vandermoer and Ms V Davidson left the meeting at 9.30am.

12. Closure

The Chairperson declared the meeting closed at 9.42am.

13. The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held on: Wednesday 23 April 2025, HenderCare, Level 3/81 Flinders Street, Adelaide at 8.00am.

These minutes have been signed as a true and correct record of the East Waste Audit & Risk Management Committee Meeting of 19 February 2025.

Chairperson

Date _____ / _____ / _____

Policies & Terms of Reference Register



Policy / Terms of Reference	Key Function	Date Adopted	Review Date	Responsible Officer
Behavior Standards Policy	Human Resources	Feb-22	Feb-25	Manager Business Services
Budget Framework Policy	Finance	Feb-22	Feb-25	Manager Business Services
Procurement Policy	Finance	May-22	May-25	Manager Business Services
Sale & Disposal of Assets Policy	Finance	May-22	May-25	General Manager
Prudential Review Policy	Finance	May-22	May-25	Manager Business Services
Member Council Rebate & Distribution Policy	Finance	Apr-23	Apr-26	Manager Business Services
Treasury Management Policy	Finance	Apr-23	Apr-26	Manager Business Services
Complaint Handling Policy	Governance	Jun-23	Jun-26	Manager Business Services
Bullying & Harassment Policy	Human Resources	Nov-23	Nov-26	Manager Business Services
Schedule of Sub-Delegations	Governance	Nov-23	Nov-26	General Manager
Risk Management Policy	Governance	Feb-24	Feb-27	General Manager
National Competition Policy Statement	Finance	Feb-24	Feb-27	Manager Business Services

Policy / Terms of Reference	Key Function	Date Adopted	Review Date	Responsible Officer
Sexual Harassment Policy	Human Resources	Jun-24	Jun-27	General Manager
Procedures at Meetings	Code of Practice	Sep-24	Sep-27	Manager Business Services
Credit Card Policy	Finance	Sep-24	Sep-27	Manager Finance & HR
Policy Development Policy	Human Resources	Nov-24	Nov-27	Manager Business Services
Diversion and Inclusion Policy	Human Resources	Draft	Draft	Manager Finance & HR
Terms of Reference / Charter				
General Manager Performance Review Committee Terms of Reference	Governance	Nov-21	Nov-24	Manager Business Services
East Waste Charter	Governance	Jun-22	Sep-25	General Manager
Independent Chairperson Appointment Committee - Terms of Reference	Governance	September 2019	As required	General Manager

ITEM 9.5 - ATTACHMENT C

East Waste Board Outstanding Resolutions Register - as at 21 February 2025				
27/06/2024	9.2	Interim Audit Report	That the East Waste Board endorses the Interim Audit Management Report and acknowledges all matters of note will be addressed prior to 30 September 2024.	ONGOING: Matters relating to one action remain ongoing, as detailed in information report. Remaining actions are complete and currently in practice.
27/06/2024	9.5	East Waste Strategic Plan Review – Next Steps	That the Board notes and endorses the broad process to be undertaken in order to deliver a comprehensive review of the 2030 East Waste Strategic Plan and development of a revised document.	ONGOING Communication Plan to be developed following finalisation of Review of East Waste's Strategy & Financial Model.
26/09/24	10.1	RFT 2024/05: Municipal Solid Waste Processing/Disposal Tender Evaluation Report	Subject to Member Council's own endorsement and exclusive written commitment of their Municipal Solid Waste Tonnes to East Waste for the initial contract period of three years, commencing 1 January 2025, that East Waste enter into a contract with Cleanaway through affixing of the East Waste Common Seal in accordance with Schedule 2, Clause 37 of the Local Government Act 1999	COMPLETE
29/10/24	5.1	Recruitment Process for Appointment of General Manager	Authorises Administration to seek quotes from appropriate Recruitment Agencies to support the recruitment, screening and selection process of the East Waste General Manager.	COMPLETE
29/10/24	6.1	Municipal Solid Waste Contract Update	ITEM IN CONFIDENCE	COMPLETE
21/11/2024	9.3	Review of Long Term Financial Plan	That the Board endorse the draft principles and assumptions presented within the draft Long Term Financial Plan (Attachment A, Item 9.2, Board Meeting, 21 November 2024), with the expectation that Administration review East Waste's working capital requirement as a mechanism for retaining an appropriate cash balance over the life of the Plan.	ONGOING Further review of working capital requirements will be undertaken following outcome of review of East Waste's Financial Model & Strategy.
21/11/2024	9.6	Communication Systems Upgrade - Customer Services Metrics	that the Board: 1.Receives and notes the Customer Service Telephone Metrics Report (Attachment A of Report 9.6 Board Meeting 21 November 2024). 2.Presents the report to the East Waste Board annually including comparison data.	ONGOING: Future report to be presented to the East Waste Board November 2025.
21/11/2024	10.1	RFT 2025/07 Cab Chassis & Compactors	ITEM IN CONFIDENCE	COMPLETE

21/11/2024	10.2	RFQ 2025-01: Provision of Internal Audit Services Evaluation Report	ITEM IN CONFIDENCE	COMPLETE
21/11/2024	10.3	Appointment of Independent	ITEM IN CONFIDENCE	COMPLETE
18/12/2024	5.1	Appointment of Independent Consultant	<p>1.Approves the draft Consultancy Brief as presented in Attachment A (Report 5.1, Attachment A, Special Board Meeting, 18 December 2024) with the inclusion of 'the selected consultancy firm is required to engage and consult with members of the East Waste Board'.</p> <p>2.Delegates the Acting General Manager of East Waste the authority in accordance with Section 36(1) of the Local Government Act 1999, to procure and appoint a suitably qualified consultancy firm to undertake the work outlined in the Consultancy Brief, in accordance with East Waste's procurement policies and procedures.</p>	<p>COMPLETE</p> <p>BDO has been engaged and commenced works on the review of East Waste's Financial Model & Strategy.</p>



FY25 Annual Plan Implementation Summary Matrix

NO.	ACTIVITY/PROJECT	OVERVIEW	STRATEGY	MAIN KPI TARGET	STATUS UPDATE
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES					
1	Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Member Councils. Where this doesn't occur, East Waste will present detailed business cases for the Council's consideration in a bid to secure these services.	1.1	Vision Target	Commenced management of several Council's second bin permits processes. Several discussion with City of Mitcham regarding collection of their landfill bins.
2	Investigate opportunities outside of existing Member Councils.	When potential opportunities arise, East Waste will investigate service provision to non-member Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Member Councils.	1.1	Vision Target	No suitable opportunities presented to date.
3	'Landfill' Bin Contract	Member Councils have historically held their own contracts for the disposal/processing of the red/blue bin. As a subsidiary focussed on aggregation, East Waste will investigate, and if feasible, pursue an East Waste-led red/blue bin processing contract	1.2	At least 75% of kerbside material separately collected & recycled	In January 2025 three (3) member Councils landfill bin material commenced being processed under the East Waste - Cleanaway Contract. With another member Council considering joining the contract.
4	Increase Customer Engagement Opportunities	East Waste has implemented a number of customer service engagement systems in recent years and this work will continue with the consolidation of Customer Service Systems; ultimately creating an improved work management flow.	1.5	Vision Target	East Waste has enhanced our customer service systems using data from our new phone system to improve customer interactions. This has increased our efficiency and responsiveness. Additionally, updates to our online portal have improved its usability, making it easier for customers to access services.

MAXIMISE SOURCE SEPARATION & RECYCLING

5	Advance trials and rollout of weekly organics collections	Through the success of current trials undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will pursue the design and implementation of at least one further weekly organics collection trial and a full Council rollout.	2.1	At least 75% of kerbside material separately collected & recycled 100% of food waste separately collected and recycled.	Worked closely with City of Burnside for rollout of trial across 1,300 properties on 2 September. Built on the learnings and success of previous East Waste trials. Assistance to NPSP in consideration of strategic direction. In discussions with a number of member Council's regarding increasing their existing trials. General Manager continues to be active in advocating for revised legislation to assist Member Councils rolling out long lasting and financially confident weekly FOGO kerbside collection programs.
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PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION

6	Delivery of the "Why Waste It?" behaviour change program and associated social media.	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful "Why Waste It?" program, with a strong food waste separation focus	3.2	Vision Target	The Why Waste It Education Campaign, delivered across both schools and the general community, has been a key initiative of East Waste. Recently, the program has been enhanced with the addition of the OZHARVETS Feast program. This integration extends the campaign's reach and impact, incorporating new resources and activities that focus on food waste reduction and sustainable practices.
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HELP DRIVE A LOCAL CIRCULAR ECONOMY

7	Develop and Procure high value processing contracts	East Waste on behalf of engaged Member Councils will procure new long-term organic and co-mingled recycling contracts with a focus on ensuring the collected material is processed in a manner which retains and utilises the material at its highest order and so far as possible, locally.	4.4	Vision Target	Tender Processes has recently commenced for Organics Contract with Recycling Contract planned to commence soon.
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PROVIDE LEADERSHIP

8	Fleet Replacement	In line with the Long Term Financial Plan, undertake the replacement of five (5) collection vehicles.	5.4	Provide Leadership	New Tender Process has been completed and awarded to new supplier for commencement in FY26.
9	WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us	5.1	Provide Leadership	Current WHS action plan has been delivered and EW Administration received a 100% result. New 2024/ 2025 plan being developed now.
10	Develop Carbon Accounting	With a strong focus on emissions and carbon reporting, East Waste will undertake a project to identify the extent of its carbon emissions and future projects to target reduction.	5.4	Provide Leadership	Not Yet Commenced

ITEM 9.5 - ATTACHMENT E

East Waste Annual Reporting Calendar Board and Audit & Risk Management Committee 2025

	Feb	Apr/May	Jun	Sep	Nov	
Audit & Risk Management Committee Meeting	Feb 19	Apr 23	Jun 18	Sep 17	Nov 12	✓ Item previously presented/endorsed
Board Meeting	Feb 27	May 1	Jun 26	Sep 25	Nov 27	✓ Item included in current meeting Agenda
						• Item deferred to a future meeting
						■ Item not presented this calendar year

Meeting	Financial						Notes
B	A&R	Budget Review 2	✓				
B	A&R	Draft Annual Plan & Budget Assumptions	✓				
	A&R	Review of Proposed External Audit Work Plan		■			Prepared by Galpins
	A&R	Review of Porposed Internal Audit Work Plan		■			Prepared by UHY Haines Norton. First Internal audit cycle commences 1 July 2025.
B	A&R	Budget Review 3		■			
B	A&R	Interim External Audit Report		■			
B	A&R	Annual Plan and Budget Endorsement		■			
B		Review of Confidential Orders		■			
B	A&R	Draft Audited Financial Statements & Meeting with Auditor		■			
B	A&R	Regulation 10 Financial Report		■			
B	A&R	Review of Asset Management Plan		■			
B	A&R	Draft Annual Report for Endorsement		■			
B	A&R	Budget Review 1		■			
B	A&R	Long Term Financial Plan Review		■			
B	A&R	Treasury Management Performance Report		■			
B	A&R	Customer Service Metrix Report		■			New annual addition to the Agenda, as requested at November 2024 Board Meeting.
	Governance						
B	A&R	Board & Committee Appointments	✓				
B		Annual Education Summary Report		■			
B		Lodgment of RPD, Primary, and Ordinary Returns		■			
B		General Manager Performance Review		■			Subject to recruitment and arrangements for newly appointed General Manager.
B	A&R	Policy Review Schedule		■			
B	A&R	Board and Audit & Risk Management Committee Performance Evaluations		■			
B	A&R	Proposed Meeting Schedule for Proceeding Year		■			
	Risk						
B	A&R	Strategic Risk Register Review	•	■			Deferred to April meeting cycles.