



Eastern Waste Management Authority Audit & Risk Management Committee Meeting

Agenda

Wednesday 17 September 2025

Notice is hereby given that a meeting of the East Waste Audit & Risk Management Committee
will be held at HenderCare,
3/81 Flinders Street, Adelaide
on Wednesday 17 September 2025 commencing at 8am.

Acknowledgement of Country

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

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



Agenda

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

Meeting to be held on Wednesday 17 September 2025 commencing at 8am.
at HenderCare 3/81 Flinders Street, Adelaide.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

If a Committee Member has an interest in a matter before the Committee, they are asked to disclose the interest to the Committee 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 Audit & Risk Management Committee Meeting held on held on 18 June 2025 be confirmed as a true and correct record.

6. Matters arising from the Minutes

7. Questions Without Notice

8. Presentations

8.1 General Manager Introduction and Update

9. Reports

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9.3	Review of Fleet Asset Management Plan and Strategy 2026-2035	Page 54
9.4	Draft East Waste Annual Report 2024/25	Page 80
9.5	WHS Overview	Page 149
9.6	Proposed Internal Audit Scopes FY2026	Page 165
9.7	Information Report	Page 177

10. Confidential Reports

Nil.

11. Next Meeting of the Board

The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held at:
8am on Wednesday 12 November 2025, at HenderCare 3/81 Flinders Street, Adelaide.

13. Closure of Meeting



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

Minutes

Wednesday 18 June 2025

Minutes

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

Meeting to be held on Wednesday 18 June 2025 commencing at 8:00am,
HenderCare, Level 3/81 Flinders Street, Adelaide

The Chair, Mrs E Hinchey, declared the meeting open at 8.06 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 (<i>via MS Teams</i>)
Mr P Di Iulio	East Waste Board Representative

In Attendance:

Mr D Maywald	Acting General Manager
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms V Davidson	Executive Administration Officer
Ms K Peake	UHY Haines Norton
Mr D Nazzari	UHY Haines Norton
Mr T Muhlhausler	Galpins (<i>entered the meeting at 8.07am</i>)

3. Apologies

Ms L Green Independent Member

4. Conflicts of interest

Nil.

5. Confirmation of the minutes

Moved Mr P Di Iulio that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 23 April 2025 be confirmed as a true and correct record.

Seconded Mr F Bell

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

East Waste – Internal Audit Work Plan 2025 – 2027

Ms K Peake and Mr D Nazzari UHY Haines Norton

Ms Peake and Mr Nazzari left the meeting at 8.17am

9. Reports

9.1 Internal Audit Workplan

Moved Mr P Di Iulio that the Audit & Risk Management Committee:

1. receives and notes the Internal Audit Work Plan as presented by UHY Haines Norton (Attachment A, Item 9.1, Audit & Risk Management Committee Meeting, 18 June 2025).
2. recommends that that the Payroll Audit be the first audit to be undertaken.

Seconded Mr F Bell

Carried

The Chair sought and was granted leave of the Committee to bring forward Item 9.3 – External Interim Audit Report.

9.3 External Interim Audit Report

Moved Mr P Di Iulio that the Audit & Risk Management Committee notes and receives the FY2025 Interim Audit Management Letter (Attachment A, Item 9.3, Audit & Risk Management Committee Meeting, 18 June 2025).

Seconded Mr F Bell

Carried

Mr T Muhlhausler left the meeting at 8.28am.

9.2 2025/26 Annual Plan and Budget

Moved Mr P Di Iulio that the Audit & Risk Management Committee receives and notes the approval from Member Councils, the feedback provided, and recommends the draft 2025/26 Annual Plan and Budget, as tabled (Attachment A Item 9.2, Audit & Risk Management Committee Meeting 18 June 2025), is presented to the Board for adoption.

Seconded Mr F Bell

Carried

The Chair sought and was granted leave of the Committee to bring forward Item 9.7 – Acting General Manager – Verbal Update.

9.7 Acting General Manager Verbal Update

9.7.1 Contracts Update

9.7.2 Fogo Trials.

Mr F Bell left the meeting at 8.57am at which time the Committee became inquorate.

Being cognisant that Administration required feedback on Items 9.4 – Proposed Diversity and Inclusion Policy and Item 9.5 - Review of Procurement Policy, before presentation of the policies to the East Waste Board, the remaining Members of Committee provided advice, for consideration by Administration, on the content of both policies.

11. Closure

The Chairperson declared the meeting closed at 9.57am.

- 12.** The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held on:
Wednesday 17 September 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 18 June 2025.

Chairperson

Date / /

9.1 Audited Financial Statements for the Year Ended 30 June 2025

Report Author General Manager

Attachments A: Draft Financial Statements for the Year Ending 30 June 2025
B: Galpins 2024/25 Audit Completion Report
C: Draft Management Representation Letter

Purpose and Context

To provide the Audit & Risk Management Committee (the Committee) with an opportunity to review and comment on the prepared Financial Statements for year ending 30 June 2025 prior to presentation to the East Waste Board.

Recommendation

That the Audit & Risk Management Committee:

- 1. Receive and note the draft FY2025 audited Financial Statements as presented in Attachment A (Agenda Item 9.1, Audit & Risk Management Committee Meeting, 17 September 2025) and the Management Representation Letter as presented in Attachment C (Agenda Item 9.1, Audit & Risk Management Committee Meeting, 17 September 2025), and recommend both documents for presentation to the East Waste Board; and***
- 2. Note the draft Independent Audit Completion Report as presented in Attachment B (Agenda Item 9.1, Audit & Risk Management Committee meeting, 17 September 2025).***

Strategic Link

Objective 5. Provide Leadership

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

Background

At the meeting held 27 June 2024, 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 Committee will recall that no operating surplus was applied to Common Fleet Costing charges in developing the FY2025 Budget. This approach, which differs from East Waste's budget

framework, was adopted to reduce the annual increases passed onto Member Councils whilst ensuring sufficient financial resourcing to recover forecasted operational costs as set out in the Annual Plan.

The draft Financial Statements for the financial year ended 30 June 2025 are presented for review at Attachment A (**refer Attachment A**) and have been prepared by East Waste's appointed accountancy firm Dean Newbery in accordance with the Model Financial Statements as required by the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

External Audit Result

The Financial Statements have been reviewed by East Waste's external auditors Galpins. This is the second year that Galpins has undertaken the external audit since their appointment in 2023.

Galpins *Audit Completion Report* has been included at Attachment B (**refer Attachment B**) and a representative from Galpins will attend the meeting to present the report and address any queries raised by the Committee.

The Committee will note that interim audit produced a positive result, with 29 out of 31 internal controls deemed to be operating effectively, and noting no high-risk matters raised. This was a notable improvement on the prior year, emphasising East Waste's commitment to mitigating financial risk and promoting transparency, further reflected through regular audit action progress tracking at Committee meetings.

The end of year review was consistent with the interim external audit report, with Galpins noting just one (1) low-risk finding within the final management letter (**refer pg.10 of Attachment B**) relating to excessive annual leave balances. Observations around the level of accrued leave balances has been previously raised in FY24 audit correspondence received.

Administration agree with the external auditor's observations and has responded accordingly within the final management letter (**Refer pg.10 of Attachment B**), noting the efforts undertaken to reduce accrued annual leave balances year-on-year as well as actions in place to further mitigate the risk over the coming twelve months.

Draft FY25 Financial Statements

The draft FY25 Financial Statements as presented at Attachment A (**refer Attachment A**) show a year end Net Surplus of \$274K, which is a favourable result compared to the forecasted \$57K Net Surplus predicted at Budget Review Three (BR3). Whilst income remained consistent with BR3 forecasts, the additional favourable budget movements totalling \$216K are primarily attributed to anticipated quarter four (4) expenses that did not materialise.

Significant savings compared to forecasted fuel expenditure were seen throughout FY25, with the end of year result sitting \$68K lower than BR3 predictions. Due to the volatile nature of fuel prices, Administration remains conservative when proposing budget adjustments to prevent unforeseen blowouts. Whilst fuel usage remains consistent with budget assumptions, a favourable and stable diesel cost per litre throughout the FY25 year attributed to the underspend.

Employee costs remained stable in quarter four (4) consistent with assumptions at BR3, totalling \$8.89m on a budget of \$8.93m (BR3). Additionally, the Long Service Leave transfer and termination payment following the resignation of the General Manager together with Rostered Day's Off (RDO)

cash out at the conclusion of the RDO cycle in May, resulted in a significant reduction in East Waste's leave liabilities.

Significant savings were also seen across consulting (\$56K) and staff development (\$28K) expense lines. Noting the resignation of the General Manager in November 2024, and the internal appointment of the Manager Business Services to a 9-month tenure as Acting General Manager, additional consulting fees were anticipated and accounted for through budget reviews to backfill the role requirements. However, due to the limited resourcing in the Executive Team and unique nature of the work required to be undertaken, external consultants were not utilised as initially planned with some key projects deferred to FY26. Administration is currently assessing available resources to finalise carry-forward projects which will be outlined in upcoming FY26 budget review considerations. Additionally, given the increased workload on the Executive Team, attendance at conferences and the uptake of external training sessions were minimal as a result of the workload of Executive staff.

Unforeseen fleet maintenance costs continued throughout FY25 quarter four (4) period, with the total maintenance overspend totalling \$69K beyond BR3 predictions. Despite that savings across other expense lines offset the maintenance overspend, the FY25 year was another challenging year in relation to the maintenance of fleet. A further review of costs demonstrate that what was initially thought to be an anomaly in FY24 as a result of a number of significant breakdowns coupled with bringing the fleet replacement program back in line, was reflected again in FY25. The review of East Waste's Fleet Asset Management Plan & Strategy, inclusive of a review of operating and maintenance costs, will assist with future projections and planning, including whether a budget adjustment should be considered for FY26.

The cash balance at the end of the FY25 period shows a net increase of \$0.88M with a closing balance of \$1.72M versus \$1.9M predicted at BR3, noting higher than anticipated Debtors as at 30 June as a result of invoice timing and payments by members. The end of the year is relatively stable and remains at a level Administration is comfortable with.

The draft Management Representation Letter as per Attachment C (**refer Attachment C**) prepared by Galpins external auditors as part of the external audit completion process has been provided to the Committee to note, and to be aware of disclosures Administration are making to the auditors in connection with the audit. Subject to Board endorsement, the General Manager will sign the enclosed draft Management Representation Letter and provide it to the auditors to enable them to issue to the Authority the final auditor's report for the 2024/25 financial year.

EASTERN WASTE MANAGEMENT AUTHORITY INC

General Purpose Financial Report for the year ended 30 June 2025

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EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements for the financial year ended 30 June 2025

Certification of Financial Statements

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

.....
Leonard Leyland
Executive Officer

.....
Fraser Bell
Chairperson

Date:

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Comprehensive Income for the year ended 30 June 2025

		2025	2024
	Notes	\$'000	\$'000
Income			
User charges	2	25,178	22,559
Investment income	2	133	66
Other	2	2,085	1,574
Total Income		27,396	24,199
Expenses			
Employee costs	3	8,894	8,492
Materials, contracts & other expenses	3	15,081	13,123
Finance costs	3	612	442
Depreciation & amortisation	3	2,590	2,512
Total Expenses		27,177	24,569
Operating Surplus		219	(370)
Asset disposal & fair value adjustments	4	55	81
Net Surplus		274	(289)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		274	(289)

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Financial Position as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Assets			
Current Assets			
Cash and cash equivalents	5	1,722	1,634
Trade & other receivables	5	1,824	1,082
Inventory		38	63
Total Current Assets		3,584	2,779
Non-current Assets			
Property, Plant & Equipment	6	13,221	11,038
Total Non-current Assets		13,221	11,038
Total Assets		16,805	13,817
Liabilities			
Current Liabilities			
Trade & Other Payables	7	1,555	1,229
Provisions	7	1,015	1,011
Borrowings	7	2,127	2,029
Total Current Liabilities		4,697	4,269
Non-current Liabilities			
Borrowings	7	10,875	8,546
Provisions	7	65	108
Total Non-current Liabilities		10,940	8,654
Total Liabilities		15,637	12,923
Net Assets		1,168	894
EQUITY			
Accumulated Surplus		1,168	894
Total Equity		1,168	894

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Changes in Equity for the year ended 30 June 2025

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2023	1,183	1,183
Net Surplus for Year	(289)	(289)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2024	894	894
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2025	1,168	1,168

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Cash Flows for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Cash Flows from Operating Activities			
Operating receipts		26,521	23,801
Investment receipts		133	62
Employee costs		(8,933)	(8,380)
Materials, contracts & other expenses		(14,710)	(13,141)
Finance payments		(632)	(481)
Net cash provided by operating activities	8	2,379	1,861
Cash Flows from Investing Activities			
Sale of replaced assets	4	77	81
Expenditure on renewal/replacement of assets	6	(2,236)	(4,040)
Expenditure on new/upgraded assets	6	(32)	-
Net cash used in investing activities		(2,191)	(3,959)
Cash Flows from Financing Activities			
Proceeds from Borrowings		2,178	2,155
Repayments of Borrowings		(2,078)	(2,091)
Repayment of lease liabilities		(200)	(285)
Net cash provided by (used in) financing activities		(100)	(221)
Net Increase (Decrease) in cash held		88	(2,319)
Cash & cash equivalents at beginning of period	5	1,634	3,953
Cash & cash equivalents at end of period	5	1,722	1,634

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 1 – Material Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards which requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the SA Local Government Act 1999. Its principal place of business is at 1 Temple Court Ottoway.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

3 Income Recognition

The Authority recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers* (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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

5.4 Impairment

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

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

No accrual is made for sick leave as the Authority's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Authority does not make payment for untaken sick leave.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11.5% in 2024/25; 11% in 2023/24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of 'superannuation' salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

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

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Contributions to Other Superannuation Schemes

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

8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Note 2 - Income			
User Charges			
Waste Collection Income		17,586	16,713
Waste Processing Income		7,301	5,569
Administration		291	277
		25,178	22,559
Investment Income			
Interest on investments			
Local Government Finance Authority		133	66
		133	66
Other Income			
Bin Supply		983	657
Replacement Bins		970	786
Sundry		132	131
		2,085	1,574
Note 3 - Expenses			
Employee Costs			
Salaries and Wages		7,384	6,488
Employee leave expense		13	106
Superannuation		729	616
Wages Casual Agency		520	1,061
Workers' Compensation Insurance		209	142
Other		39	79
Total Employee Costs		8,894	8,492
Number of FTE Employees as at reporting date		77	71

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 3 - Expenses (cont.)

	Notes	2025 \$'000	2024 \$'000
Materials, Contracts & Other Expenses			
Auditor's Remuneration		13	13
Additional Bin Service Costs		983	657
Board Expenses		40	22
Waste Processing Costs		7,303	5,569
Electricity		16	17
Fuel, Gas & Oil		1,794	1,994
Legal Expenses		28	9
Licences & Telecommunications Costs		266	235
Maintenance		3,321	3,197
Parts, Accessories & Consumables		3	4
Printing, Stationery & Postage		58	46
Professional Services		534	677
Registration & Insurance - Trucks		528	472
Sundry		194	211
		15,081	13,123
Finance Costs			
Interest on Loans		497	433
Interest on Leases		115	9
		612	442
Depreciation & Amortisation			
Buildings & Other Structures	6	81	82
Plant, Machinery & Equipment	6	2,234	2,171
Right-of-use assets	6	275	259
		2,590	2,512

Note 4 - Asset Disposals

Proceeds from disposal	77	81
Less: Carrying amount of assets sold	(22)	-
Gain (Loss) on disposal	55	81

Note 5 - Current Assets

Cash & Cash Equivalents

Cash on Hand and at Bank	937	618
Deposits at Call	785	1,016
	1,722	1,634

Trade & Other Receivables

Debtors - general	1,824	1,030
Accrued Income	-	7
Prepayments	-	45
	1,824	1,082

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 6 - Property, Plant & Equipment		
Buildings & Other Structures - At Cost	640	617
Accumulated Depreciation	(376)	(294)
	264	323
Plant, Machinery & Equipment - At Cost	23,322	22,388
Accumulated Depreciation	(12,682)	(11,738)
	10,640	10,650
Right-of-use-assets	2,528	1,346
Accumulated Depreciation	(211)	(1,281)
	2,317	65
Total Property, Plant & Equipment	13,221	11,038

	2024 \$'000							2025 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/Upgrade	Renewal					
Buildings & Other Structures	323	22	-	-	-	(81)	-	264
Plant, Machinery & Equipment	10,650	10	2,236	(1,313)	1,291	(2,234)	-	10,640
Right-of-use-asset	65	-	2,527	(1,346)	1,346	(275)	-	2,317
	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221
2024 (\$'000)	9,510	-	4,040	(1,400)	1,400	(2,512)	-	11,038

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	2025		2024	
	\$'000		\$'000	
Note 7 - Liabilities				
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & Services	1,337	-	1,048	-
Payments received in advance	80	-	80	-
Accrued expenses - other	138	-	101	-
	1,555	-	1,229	-
Borrowings				
Loans	1,962	8,636	1,953	8,546
Lease Liabilities	165	2,239	76	-
	2,127	10,875	2,029	8,546
Provisions				
Annual Leave	522	-	496	-
Rostered-Day-Off (RDO)	16	-	84	-
Long Service Leave	477	65	431	108
	1,015	65	1,011	108

Note 8 - Cash Flow Reconciliation

	2025	2024
	\$'000	\$'000
Total cash & equivalent assets	1,722	1,634
Balances per Cash Flow Statement	1,722	1,634

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

Net Surplus (Deficit) **274** **(289)**

Non-cash items in Statement of Comprehensive Income

Depreciation	2,590	2,512
Net increase (decrease) in employee benefits	46	104
Net increase (decrease) accrued expenses	(13)	(26)
(Gain) / Loss on Disposal	(55)	(81)
Lease liability adjustment	-	(4)
	2,842	2,216

Add (Less): Changes in Net Current Assets

Net (increase) decrease in receivables & inventory	(717)	(352)
Net increase (decrease) in trade & other payables	339	(15)
Net increase (decrease) in other provisions	(85)	12
Net Cash provided by (or used in) operations	2,379	1,861

(b) Financing Arrangements

Corporate Credit Cards	15	15
------------------------	----	----

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 9 - Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.1% (2024: 4.3%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: accounted for in accordance with AASB 16 as stated in Note

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 9 (cont) - Financial Instruments

Liquidity Analysis

	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2025	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
Financial Liabilities					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630
	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2024	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
Total	1,634	-	-	1,030	2,664
Financial Liabilities					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
Total	2,089	6,766	1,644	1,048	11,547

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 10 - Capital Expenditure Commitments

The Authority has no capital expenditure commitments as at reporting date.

Note 11 - Leases

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2024	65	65
Additions of right-of-use-assets	2,527	2,527
Depreciation Charge	(275)	(275)
Adjustment to right-of-use-assets	-	-
At 30 June 2025	2,317	2,317

Set out below are the carrying amounts of lease liabilities and the movements during the period:

At 1 July 2024	76
Additions	2,527
Accretion of interest	115
Payments	(314)
Adjustment to lease liability	-
At 30 June 2025	2,404
Current	165
Non-Current	2,239

Note 12 - Post Balance Date Events

There were no events after reporting date that occurred that require to be reported.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 13 - Related Party Transactions

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2025	2024
	\$'000	\$'000
Salaries, allowances & other short term benefits	689	649
Total	689	649

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	4,008	148	Provision of kerbside waste collection and hardwaste collection services
City of Burnside	3,888	206	Provision of kerbside waste collection and hardwaste collection services
City of Mitcham	3,778	265	Provision of kerbside waste collection and hardwaste collection services
City of Norwood, Payneham & St Peters	4,189	447	Provision of kerbside waste collection and hardwaste collection services
City of Prospect	2,048	208	Provision of kerbside waste collection and hardwaste collection services
City of Unley	4,427	431	Provision of kerbside waste collection and hardwaste collection services
Corporation of the City of Campbelltown	3,294	87	Provision of kerbside waste collection and hardwaste collection services
Corporation of the Town of Walkerville	617	21	Provision of kerbside waste collection and hardwaste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.



Accountants, Auditors & Business Consultants

2024/25 Audit Completion Report

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EXECUTIVE SUMMARY

To the members of the audit committee of East Waste

We are pleased to present our Audit Completion Report for the financial year ended 30 June 2025. The purpose of this document is to summarise the key accounting and audit matters that have arisen during the engagement and our audit conclusions.

We intend to issue the following opinion (subject to the satisfactory completion of the items described in section 1 – *Status of our Audit Work* of this document):

Intended opinion	Type of opinion	Proposed Auditor's Report
Opinion on the Financial Statements	Unmodified	Refer to Appendix 1 of this report.

An unmodified opinion (also known as an unqualified opinion) indicates that we have concluded that the financial statements of the entity are presented fairly, in all material respects, in accordance with the Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

We have included in this report the following information to ensure that management and audit committee members are aware of all significant matters relating to the audit.

Matters	Sections
Status of our audit work	Section 1
Key business cycles – overall audit responses	Section 2
Overall review of the Authority's internal controls	Section 3
Final management letter	Section 4
Immaterial Uncorrected Misstatements	Section 5
Proposed Independent Auditor's Report on the Financial Report	Appendix 1
Draft Statement by Auditor	Appendix 2

We also confirm our intention to sign the statement by auditor regarding our independence, and confirm that for the audit of the year ended 30 June 2025 we have maintained our independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

Yours faithfully

Tim Muhlhausler CA Registered Company Auditor

Date: 03 September 2025

1. Status of our audit work

Below a summary of the status of audit activities and key documents related to the completion of our final audit.

Activities/Documents	Responsibility	Status
Final audit visit	Audit	Completed
Final substantive procedures	Audit	Completed
Audit Completion Report	Audit	Completed
Final draft of the financial report	Management	Completed
Audit verification of the final draft of the financial report	Audit	Completed
Final financial report after considerations from the audit committee	Management	Note 1
Signed statement by auditor	Audit	Note 1
Signed certification of auditor independence	Management	Note 1
Signed certification of financial statements	Management	Note 2
Signed management representation letter	Management	Note 2
Final Independent Auditor's Report on the Financial Report	Audit	Note 3

Note 1 To be provided after the audit committee meeting.

Note 2 To be provided after the Board meeting

Note 3 To be provided by audit on receipt of both the:

- final financial report containing the signed certification of financial statements and the signed certification of auditor independence, and
- signed management representation letter.

2. Key business cycles – overall audit responses

2.1. High risk areas where audit placed reliance on controls

The Galpins audit methodology requires a controls approach for account balances and business cycles with inherent risks assessed as high. The account balances and business cycles listed below were considered high risk areas due to the materiality of the account balances, the high volume of transactions involved and/or other reasons outlined below:

Area	Why the risk is High	Overall audit response
Business cycle: User charges Account balance/s: User charges	<ul style="list-style-type: none"> - Largest revenue item - often used as a reference point for analysing expenditure decisions - high reliance placed on the accuracy of data captured by the weigh bridge and fees included in the fees and charges master file. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls - analytical review comparing the GPS data used to track trucks to the percentage of use of trucks allocated to each constituent council when charging for waste collection - recalculation of contributions from constituent councils based on percentage of use of trucks and adopted budgeted total operating costs - recalculation of a sample of billed amounts related to processing fees based on data captured by the weighbridge (provided by waste processing facilities) and tonnage rates as per contract in place. - review of reconciliations of reports provided by Jeffries and CAWRA to the accounting system.
Business cycle: Banking Account balance/s: Cash and cash equivalents	<ul style="list-style-type: none"> - Material balance - fraud risk - any instances of errors and/or fraud can be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's control environment - involves public money. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - bank confirmation - inspection of bank statements - inspection / reperformance of bank reconciliations - verification of outstanding reconciling items.

2.2. Moderate risk areas where audit placed reliance on controls

The Galpins audit methodology provides that auditors can adopt either a controls or substantive approach for areas with inherent risks assessed as moderate. We have outlined below the moderate risk areas where audit placed some reliance on controls.

Area	Why controls approach	Overall audit response
Business cycle/s: Payroll Account balance/s: Employee costs, Provisions	<ul style="list-style-type: none"> - Involves a considerable volume of transactions - payroll records contain sensitive data and errors impact on individuals - valuation, accuracy and existence assertions can only be fully addressed by performing a review the design and effectiveness of the payroll internal controls (e.g. approval of timesheets, independent review of payroll reports, security of the payroll master file data and records, reconciliations between payroll system and the general ledger, etc). 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of employee files (contracts, awards, EBs) - inspection of timesheets - recalculation of a sample of individual payments.
Business cycle/s: Purchasing, Procurement and Contracting, Accounts payable, Credit cards Account balance/s: Materials, Contracts & Other expenses, Trade and other payables	<ul style="list-style-type: none"> - One of the largest expense items - high volume of transactions - fraud risk area (procurement, payments and credit cards) - procurement and contracting are key focus areas for ICAC and the Audit Office of SA. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of supporting documents (contracts, invoices, purchase orders, subsequent payments, etc) for a sample of expenses - reconciliation between subsidiary AP ledgers and the general ledger - inspection of subsequent payments for a sample of recorded creditors - inspection of a sample of subsequent payments (completeness test).
Business cycle/s: General ledger Account balance/s: All	<ul style="list-style-type: none"> - Values from all business cycles are captured in the GL, and therefore any concerns over GL controls are pervasive across all financial statement balances - good controls to ensure completeness and accuracy of the GL are essential to ensure the fair presentation of the financial report. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model.

2.3. Moderate risk areas (substantive approach)

The Galpins audit methodology provides that auditors can adopt either controls or substantive approach for areas with inherent risks assessed as moderate. We have outlined below the moderate risk areas where audit did not place reliance on controls.

Key Business Cycles	Why substantive approach	Overall audit response
Fixed assets	Key assertions at risk such as existence and valuation can be addressed by performing substantive procedures such as additions/disposals tests and recalculation of depreciation.	<ul style="list-style-type: none"> - Analytical procedures - enquiries re asset management practices in place to replace and maintain waste collection trucks - inspection of supporting documents for additions and/or disposals - review of useful life estimates and depreciation calculations.
Provisions	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as recalculation of AL and LSL.	<ul style="list-style-type: none"> - Analytical procedures - review / recalculation of annual leave, long service leave and rostered day-off provisions.
Borrowings	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as obtaining confirmation from the LGFA.	<ul style="list-style-type: none"> - Analytical procedures - inspection of balance confirmations from lenders (e.g. LGFA, etc) - review of interest rates recorded in note disclosures.
Other income	Key assertions at risk such as accuracy and completeness can be addressed by performing analytical procedures and test of details such as inspection of relevant supporting document.	<ul style="list-style-type: none"> - Analytical procedures - enquires re the nature of these amounts - review of revenue recognition methodologies and assessment of whether they are accordance with accounting standards - inspection of relevant supporting documents.

2.4. Low risk areas (substantive approach)

The Galpins audit methodology provides that auditors can adopt a substantive approach for areas with inherent risks assessed as low. We adopted a substantive approach for all low risk areas, with a focus on analytical procedures.

2.5 Intended opinion on the financial report

We have completed our final risk of material misstatements assessment and concluded that the audit procedures performed were sufficient to reduce the audit risk to an acceptable level. We have evaluated the results of our audit testing and determined that no further adjustments to the financial statements are required.

In our opinion, subject to the satisfactory completion of the items described in section 1 of this report, ***the financial report prepared by the Authority presents fairly***, in all material respects, the Authority's financial position as at the end of the current financial year and its financial performance for the year ended on that date (refer to our proposed Independent Auditor's Report on the Financial Report included in Appendix 1 of this report).

3. Overall review of the Authority's internal controls

We have designed and performed tests to evaluate the effectiveness of the Authority's financial internal controls. This evaluation determines the risk of material misstatement in the financial statements and identifies opportunities for improvement in processes and controls.

A summary of the results of our review is provided in the table below:

Business cycles	Controls Reviewed	Operating Effectively	Operating Effectively	2025 Findings			
		2025	2024	H	M	L	BP
Purchasing & Procurement/Contracting	3	2	2	-	1	-	-
General Ledger	6	5	3	-	1	-	-
Accounts Payable (AP)	4	4	3	-	-	-	-
Payroll	6	6	5	-	-	-	-
Credit Cards	4	4	1	-	-	-	-
User charges	5	5	5	-	-	-	-
Banking	3	3	3	-	-	-	-
Total	31	29	22	-	2	-	-

During our interim visit we found that the majority of key internal controls reviewed were in place and were operating effectively (29 out of 31 core controls reviewed). There were no high risk weaknesses identified.

An interim audit management letter was issued and provided to the audit committee containing our overall assessment of the authority's internal controls and all the controls weaknesses identified during our review of the authority's financial controls.

The findings were rated as follows:

Category	Description
High Risk Weaknesses	The issue described could lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Moderate Weaknesses	The issue described does not represent a material weakness due to the existence of compensating controls. However, the failure of compensating controls or the existence of any other moderate weakness within the same business cycle may lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Low Risk Weaknesses	The issue described is a low risk weakness due to the existence of compensating controls and/or the failure or absence of the internal controls does not impact significantly on East Waste's financial risks. However, multiple low-level risk weakness within the same business cycle may lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Better Practice Weaknesses	The issue described has been included in this report as an opportunity for better practice.

4. Final management letter

We have identified the following additional performance improvement observations when performing our substantive procedures during our final audit:

1. Employees with excessive annual leave balances		Low
Finding	Audit identified 5 employees (7 employees identified in the 2023/24 FY) with annual leave balances in excess of 300 hours (approximately 2 years of entitlement).	
Risk	Leave balances exceeding the allowable balances under the relevant EB. Staff not taking leave has financial implications as leave is paid at higher rates than it was accrued, and may lead to health, safety and welfare issues. Regular taking of leave also acts as a fraud prevention control.	
Recommendation	Implement strategies to systematically reduce excessive leave balances, and prevent employees from accumulating excessive balances.	
Management Response	<p>Administration acknowledges the risks associated with the excessive Annual Leave balances noted at 30 June. Over the past 24 months Management has actively worked to reduce these balances, reflected in the year-on-year decrease in the number of employees with excessive leave.</p> <p>The implementation of a Leave Policy in FY25 will support Administration to further reduce excessive leave balances, which aligns with the process for management of Leave in East Waste's Enterprise Bargaining Agreement. The Policy clearly outlines the obligations of both employees and managers in relation to the taking of and management of leave entitlements and promotes consistency across the organisation.</p> <p>The 5 employees with balances in excess of 8 weeks are long serving staff, and arrangements have already been put in place for those employees to take a portion of leave that will reduce balances to an acceptable level in FY26. Leave cashouts have been strongly discouraged by Management to emphasise the importance of taking time away from work to rest and recharge as intended.</p> <p>Fortnightly reviews of employee leave balances occur to ensure proactive management of leave entitlements.</p>	

5. Immaterial Uncorrected Misstatements

There are no immaterial uncorrected misstatements to report. All misstatements identified during our audit have been adjusted in the financial report.

Appendix 1 – Proposed Independent Auditor’s Report on the Financial Report

To the members of the Eastern Waste Management Authority Inc

Opinion

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

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

Basis for Opinion

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

Responsibility for the Financial Report

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

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

Auditor’s Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and

are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

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

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

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:

Appendix 2 – Statement by Auditor

I confirm that, for the audit of the financial statements of the Eastern Waste Management Authority for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

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

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:



xx September 2025

Tim Muhlhausler
Galpins
PO Box 4067
NORWOOD SOUTH SA 5067

Dear Tim,

RE: AUDIT FOR EASTERN WASTE MANAGEMENT AUTHORITY INC FOR THE YEAR ENDED 30 JUNE 2025

This representation letter is provided in connection with your audit of the financial statements of **Eastern Waste Management Authority Inc** (the “Authority”) for the year ended 30 June 2025 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of Eastern Waste Management Authority’s financial position, the results of its operations and its cash flows.

We acknowledge our responsibility for the preparation of the financial statements including adequate disclosure. We also acknowledge our responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

We confirm, to the best of our knowledge and belief, the following representations:

We have implemented and maintained sufficient internal controls and processes within the Authority and ensure all elected controls regarded as ‘core’ have complied with.

There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements;

We have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the Authority;



We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;

We have made available to you all books of account and supporting documentation and all minutes of meetings. Where minutes have not been prepared for recent meetings, a summary of decisions taken at those meetings has been made available to you;

We confirm the completeness of the information provided regarding the identification of related parties, and balances and transactions with related parties;

The financial statements are free of material misstatements, including omissions;

We believe the effects of those uncorrected financial report misstatements noted by you or your staff during the audit are immaterial, both individually and in aggregate to the financial report taken as a whole;

The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance;

We have disclosed to you all known incidences of possible or actual non-compliance with laws and regulations whose effects should be considered when preparing the financial report;

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

- The identity of, and balances and transactions with, related parties;
- Losses arising from sale and purchase commitments;
- Agreements and options to buy back assets previously sold,
- Assets pledged as collateral.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.



There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto.

All claims that have been received in connection with litigation do not require adjustment of or disclosure in the financial statements of Notes thereto.

There are no formal or informal set-off arrangements with any of our cash and investment accounts. We have no other line of credit arrangements.

There are reasonable grounds to believe that the Authority will be able to pay its debts as and when they become due and payable.

Leonard Leyland
General Manager

xx September 2025

9.2 Regulation 10 Financial Report

Report Author General Manager

Attachments A: Regulation 10 Financial Report

Purpose and Context

To provide the Audit and Risk Management Committee (the Committee) with a Report on the previous financial year performance (FY25) against budget as required by Regulation 10 of the *Local Government (Financial Management) Regulations 2011*.

Recommendation

The Audit & Risk Management Committee recommends to the East Waste Board that the Regulation 10 Financial Report, as presented in Attachment A (Item 9.2, Audit & Risk Management Committee Meeting 17 September 2025) be adopted.

Strategic Link

Objective 5. Provide Leadership

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

Background

The Report is provided in accordance with Regulation 10(1) of the *Local Government (Financial Management) Regulations 2011* (Regulations):

A council, council subsidiary or regional subsidiary must, by no later than 31 December in each year, prepare and consider a report showing the audited financial results of each item shown in the statement of comprehensive income and balance sheet of the budgeted financial statements of the council, council subsidiary or regional subsidiary (as the case may be) for the previous financial year compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements.

Report

This is a standing legislative report provided in accordance with the Regulations.

Eastern Waste Management Authority

Uniform Presentation of Finances

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
<i>User Charges</i>	23,704	23,704	25,360	25,360	25,178
<i>Investment Income</i>	48	60	130	130	133
<i>Grants, subsidies and contributions</i>	-	-	-	-	-
<i>Net gain - equity accounted Joint Venture</i>	1,552	1,828	2,119	2,139	2,085
	25,304	25,592	27,609	27,629	27,396
Expenses					
<i>Employee Costs</i>	8,865	8,815	8,930	8,930	8,894
<i>Materials, Contracts & Other Expenses</i>	13,118	13,464	15,324	15,454	15,081
<i>Depreciation, Amortisation & Impairment</i>	2,707	2,703	2,640	2,617	2,590
<i>Finance Costs</i>	694	650	625	625	612
	25,384	25,632	27,519	27,626	27,177
Operating Surplus / (Deficit)	(80)	(40)	90	3	219
Net Outlays on Existing Assets					
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(2,249)	(2,297)	(2,297)	(2,313)	(2,236)
<i>Depreciation, Amortisation and Impairment</i>	2,707	2,703	2,640	2,617	2,590
<i>Proceeds from Sale of Replaced Assets</i>	80	97	42	70	77
	538	503	385	374	431
less Net Outlays on New and Upgraded Assets					
<i>Capital Expenditure on New and Upgraded Assets</i>	(60)	(60)	(60)	(60)	(32)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-	-	-	-
<i>Proceeds from Sales of Replaced Assets</i>	-	-	-	-	-
	(60)	(60)	(60)	(60)	(32)
Net Lending / (Borrowing) for Financial Year	398	403	415	317	618

Eastern Waste Management Authority
Statement of Comprehensive Income

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
User Charges	23,704	23,704	25,360	25,360	25,178
Investment Income	48	60	130	130	133
Grants, subsidies and contributions	-	-	-	-	-
Net gain - equity accounted Joint Venture	1,552	1,828	2,119	2,139	2,085
Total Income	25,304	25,592	27,609	27,629	27,396
Expenses					
Employee Costs	8,865	8,815	8,930	8,930	8,894
Materials, Contracts & Other Expenses	13,118	13,464	15,324	15,454	15,081
Depreciation, Amortisation & Impairment	2,707	2,703	2,640	2,617	2,590
Finance Costs	694	650	625	625	612
Total Expenses	25,384	25,632	27,519	27,626	27,177
Operating Surplus / (Deficit)	(80)	(40)	90	3	219
Net Gain / (Loss) on Disposal of Assets	80	97	42	55	55
Amounts received specifically for new/upgraded assets	-	-	-	-	-
Net Surplus / (Deficit)	-	57	132	58	274
Other Comprehensive Income					
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	-	57	132	58	274

Eastern Waste Management Authority

Statement of Cash Flows

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
Operating Receipts	25,256	25,532	27,148	27,168	26,521
Investment Receipts	48	60	130	130	133
Employee costs	(8,745)	(8,695)	(8,890)	(8,890)	(8,933)
Materials, contracts & other expenses	(13,118)	(13,464)	(14,993)	(15,123)	(14,710)
Interest Payments	(683)	(645)	(620)	(620)	(632)
Net cash provided by (used in) operating activities	2,758	2,788	2,775	2,665	2,379
Cash Flows from Investing Activities					
Sale of Replaced Assets	80	97	42	70	77
Expenditure on Renewal/Replacement Assets	(2,249)	(2,297)	(2,297)	(2,313)	(2,236)
Expenditure on New/Upgraded Assets	(60)	(60)	(60)	(60)	(32)
Net cash provided by (used in) investing activities	(2,229)	(2,260)	(2,315)	(2,303)	(2,191)
Cash Flows from Financing Activities					
Proceeds from Borrowings	2,114	2,179	2,179	2,179	2,178
Repayment of Lease Liabilities	(170)	(201)	(201)	(201)	(200)
Repayment of Borrowings	(2,065)	(2,065)	(2,079)	(2,079)	(2,078)
Net cash provided by (used in) financing activities	(121)	(87)	(101)	(101)	(100)
Net Increase (Decrease) in cash held	408	441	359	261	88
Cash & Cash Equivalents at the beginning of period	2,100	1,634	1,634	1,634	1,634
Cash & Cash Equivalents at end of period	2,508	2,075	1,993	1,895	1,722

Eastern Waste Management Authority

Statement of Financial Position

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets					
Cash & Cash Equivalents	2,508	2,075	1,993	1,895	1,722
Trade & Other Receivables	746	1,082	1,413	1,413	1,824
Inventory	43	63	63	63	38
Total Current Assets	3,297	3,220	3,469	3,371	3,584
Non-Current Assets					
Property, Plant & Equipment	13,721	13,220	13,283	13,307	13,221
Total Non-Current Assets	13,721	13,220	13,283	13,307	13,221
Total Assets	17,018	16,440	16,752	16,678	16,805
Current Liabilities					
Trade & Other Payables	1,227	1,234	1,565	1,565	1,555
Borrowings	2,285	2,485	2,485	2,485	2,127
Provisions	991	1,071	1,050	1,050	1,015
Total Current Liabilities	4,503	4,790	5,100	5,100	4,697
Non-Current Liabilities					
Borrowings	11,187	10,531	10,517	10,517	10,875
Provisions	256	168	109	109	65
Total Non-Current Liabilities	11,443	10,699	10,626	10,626	10,940
Total Liabilities	15,946	15,489	15,726	15,726	15,637
Net Assets	1,072	951	1,026	952	1,168
Equity					
Accumulated Surplus	1,072	951	1,026	952	1,168
Total Equity	1,072	951	1,026	952	1,168

Eastern Waste Management Authority

Statement of Changes in Equity

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus					
Balance at beginning of period	1,072	894	894	894	894
Net Surplus / (Deficit)	-	57	132	58	274
Transfers from reserves	-	-	-	-	-
Transfers to reserves	-	-	-	-	-
Distribution to Councils	-	-	-	-	-
Balance at end of period	1,072	951	1,026	952	1,168
Total Equity	1,072	951	1,026	952	1,168

9.3 Review of Fleet Asset Management Plan & Strategy 2026-2035

Report Author General Manager

Attachments A: Revised Fleet Asset Management Plan and Strategy 2026-2035

Purpose and Context

To provide the Audit & Risk Management Committee (the Committee) with the opportunity to review and provide feedback on the revised Fleet Asset Management Plan & Strategy 2026-2035 prior to presentation to the East Waste Board.

Recommendation

The Audit & Risk Management Committee recommend to the East Waste Board that the revised East Waste Fleet Asset Management Plan & Strategy 2026-2035, as presented in Attachment A (Item 9.3, Audit & Risk Management Committee Meeting, 17 September 2025), be adopted.

Strategic Link

Objective 5. Provide Leadership

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

Background

The Fleet Asset Management Plan & Strategy (the Plan) is a 10-year strategic plan which has been prepared to further enhance the governance and strategic asset management planning activities of East Waste. This is the first formal review of the Plan after its initial adoption in September 2024.

Report

The Plan extensively details how East Waste intends to manage its fleet assets through their entire lifecycle, as well as the proposed strategic challenges/matters that will need to be considered as part of the future management of the fleet. Accordingly, information relating to the following key topics have been covered off:

- Key data and details of the current fleet composition, age profile and estimated utilisation
- Definition of service standards as managed by the Administration on a day-to-day basis
- The considerations for management fleet assets through their lifecycle
- The projected future demands on the fleet assets
- Risk management
- Financial projections for costs over the life of the Plan.

The document is prepared as a draft plan with East Waste Administration seeking feedback and input from the Committee in relation to the review of the Plan, that Administration can consider prior to presentation to the Board. Administration will then present the Plan to the Board for their consideration.

The financial projections within the Plan will influence the FY2026 Budget Review One (BR1) as well as the upcoming review of the Long-Term Financial Plan, which will be presented at a future Audit & Risk Management Committee meeting.



**Fleet Asset
Management Plan &
Strategy
2026-2035**

September 2025

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Introduction

East Waste is a regional subsidiary formed under the *Local Government Act 1999* consisting of eight Adelaide Metropolitan Councils which constitute over 20% of the city's population. The Member Councils of East Waste are:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Mitcham
- City of Norwood Payneham & St Peters (NPSP)
- City of Prospect
- The City of Unley
- Corporation of the Town of Walkerville.



East Waste is no longer solely a waste collection business, extending to services in education, resource management, procurement and advocacy on behalf of its Member Councils. Notwithstanding this, the premise and primary role of East Waste will always remain a waste logistics business, with its core role being to provide high-quality, efficient and effective kerbside waste collection services to its Member Councils and their respective communities. To deliver this, East Waste invests in and maintains a fleet of trucks to perform its daily operations.

In servicing its Member Councils, East Waste maintains a fleet of waste collection vehicles which are referred to as Fleet Assets and enable the subsidiary to provide the following waste collection services:

- Residual waste (140L & 240L bins)
- Food Organics Green Organics (FOGO) (240L bins)
- Comingled recycling (240L bins)
- Hard waste collections
- Public litter bin collections (140L & 240L bins)
- Bulk bin collections (660L & 1100L bins)

The Fleet Asset Management Plan (the Plan) is a strategic document which influences East Waste's Long Term Financial Plan (LTFP) and outlines how East Waste will operate, maintain and renew its Fleet Assets to ensure that:

- East Waste's strategic objectives are considered and factored into the future planning of the replacement of fleet assets;
- Assets will be maintained to the expected level of service standards set out within this document that meet Member Council and community expectations;
- Future demand for new services are considered when managing and upgrading existing assets and providing new ones that are fit for purpose to meet waste collection service demands of the Member Councils and local community;
- The lifecycle cost of assets are appropriately managed to ensure that cost-effective services are provided to Member Councils; and,
- Risks associated with the provision of services provided are considered and minimised wherever possible for members of the public and East Waste's staff.

For the purposes of this plan, 'Fleet' refers to East Waste's waste collection vehicles only. As of August 2025, East Waste has a fleet of 57 vehicles, comprising of three primary vehicle types, being:

- ◆ 50 Robotic Arm Collection Vehicles (RACV);
- ◆ 4 Rear Lift trucks; and
- ◆ 3 Rear Loader trucks.

East Waste has prepared this document based upon available information to define service standards which will drive future behaviour around the acquisition, maintenance and renewal of Fleet Assets so that over the life of this Plan, East Waste's Fleet Assets will remain operational, cost-effective and compliant with safety, environmental and vehicle standard requirements.

The Strategic Link

East Waste has adopted the 2030 Strategic Plan which has been developed by the Board of East Waste and reflects the needs of its Member Councils. In addition, each of the eight Member Councils has their own Strategic Plan (and in several cases Waste Plans) guiding the direction of their community, assets and activities.

In developing the Fleet Asset Management Plan, consideration has been given to East Waste's Strategic Plan to ensure that the objectives have been appropriately considered and factored into this Plan. Noting however that the Strategic Plan will also be reviewed and updated as a living document intended to keep pace with changes in environment, technology and service delivery.

Vision Statement

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

Strategy Drivers

East Waste has set the following objectives to help fulfil its vision:

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

Fleet Asset Profile

East Waste maintains a fleet of 57 vehicles (as at August 2025), predominantly consisting of Robotic Arm Collection Vehicles (RACVs) for undertaking East Waste's core kerbside collection services, and utilises Rear Loader Vehicles (RLCV) to undertake hard waste collection services and smaller rear lift vehicles for litter services.

The trucks are fitted with modern technology, utilising the 3 Logix Fleetmax GPS System which provides real time GPS asset tracking. Fleetmax also has video capture capabilities which are essential to maintaining strong work, health and safety standards and practices. As well as incident capture and proof of service, all new trucks come equipped with six real-time cameras capturing footage to assist administrative and customer service functions. A Reverse Smart Sensor/Brake and Anti Roll Away System are also minimum requirements across the Fleet with any vehicles lacking these features under review for installation.



The fleet is modern with an average age across the RACVs of 5.1 years (as at August 2025), with the Rear Lift and Rear Loader vehicles closer to the end of their useful life.

Fleet asset useful lives are estimated based on consideration being given to the following key factors:

- Manufacturer contract maintenance period;
- Annual operating maintenance cost estimates;
- Estimated residual values;
- Repairs undertaken during the life of the vehicle; and
- Effectiveness of operation.

The makeup and construction of waste collection vehicles involves two key elements: the cab-chassis and the compactor body. These components impact both the tender process and the vehicle's management throughout its lifecycle. In simplistic terms, the cab-chassis is a 'vehicle component', while the compactor body attaches to the cab-chassis and comprises; the bin lifting equipment, compactor and waste storage vessel. East Waste has the greatest ability to influence and adapt the compactor body to suit its needs and advanced safety requirements through the tendering process enabling East Waste to respond and remain current with market changes.

East Waste utilises contracted maintenance services for the compactor bodies for a period of seven (7) years, where all cab-chassis servicing is completed on a 250 hour and 500 hour schedule as per industry standards within East Waste's internal workshop. Maintenance costs are predicted to increase marginally year-on-year in the first 7 years and peak at the 8-9 year mark for an RACV. Following the ninth year it is expected maintenance costs could increase at a rate of 75% per annum should they be retained beyond that age, which is not financially sustainable in the long-term. For this reason, eight (8) years is deemed to be the ideal fleet replacement age, at which time the vehicle

is deemed to have reached the end of its prescribed useful life. There are circumstances where consideration is given to delaying fleet asset replacement, in cases where an RACV has major works undertaken, or a complete engine rebuild. East Waste is also developing improved cost models to inform and update life cycle considerations which will then be utilised to revise this plan, if necessary.

Typically, Rear Lift and Rear Loader collection vehicles require less maintenance in their later years compared with RACVs due to the reduced overall hours of operation and the compactor body configuration. For this reason, it remains cost-effective to retain Rear Lift and Rear Loader vehicles for 10 years. Despite increased unexpected maintenance costs linked to ageing vehicles, waste collection vehicles depreciate rapidly and attract low residual values which means there is little motivation to replace vehicles sooner if maintenance costs remain stable. An individual assessment of each fleet asset occurs once the estimated useful life is reached to determine a course of action.

When considering total available hours to utilise East Waste trucks, hours are predominately dictated by three main constraints:

- Mandated operating hours under the *Local Nuisance and Litter Control Act 2016* which stipulate waste collection can occur between 7am -7pm;
- National Heavy Vehicle Regulations which stipulate that on average a driver cannot operate a vehicle for longer than 12 driving hours; and
- Waste Collection Days, set out in historical waste collection calendars (typically Monday – Friday).

While 12 hours is available, from a health and safety perspective, East Waste do not consider this to be practical, safe or sustainable and therefore deliberately design runs to typically be completed within 8-10 hours.

East Waste utilisation percentages sit at around 75%, meaning on average, an RACV is typically on the road close to 9.00 out of 12 available hours a day.

	Service Provided	Asset Category	Qty	Average age as of August 2025	Estimated average annual Utilisation per vehicle	Estimated Fleet Utilisation	Useful Life (Years)	Disposal Value - % of Purchase Price
Fleet	Kerbside Collections	RACV	50	5.28	2340 hours	75%	8	0.8%
	Litter Bins & MUD Collections	Rear Lift	4	3.5	1976 hours	80%	10	1.2%
	Hard Waste Collections	Rear Loader	3	4.33	2080 hours	80%	10	1.2%

*Fleet utilisation has been calculated based on comparing the estimated average utilisation hours compared to the available hours of operation per truck.

Levels of Service

Desired levels of service are determined through various sources including community feedback to Member Councils, State Government Objectives, Service Level Agreements with the Councils and East Waste directly through its service requests and correspondence. The levels of service are categorised across the following main criteria:

Technical Service Levels

Technical levels of service determine the allocation of resources to undertake activities to best achieve the desired outcomes and demonstrate effective performance throughout an asset's lifecycle. East Waste operates, monitors, and maintains its fleet assets to deliver technical levels of service through approved financial budgets, in a cost-efficient manner. The following table demonstrates the Technical Levels of Service for East Waste's fleet assets.

Technical Service Level	Achieved By
<i>Planning and management of fleet in line with East Waste budget allocations and consideration of strategic documents</i>	Fleet assets are acquired and managed through their useful life as per the adopted Annual Plan & Budget and Fleet Replacement Program. Annual review and update of Fleet Replacement Schedules, Budgets, and LTFP occur.
<i>Maintenance of fleet assets in line with operational requirements, manufacturer requirements and relevant legislative requirements</i>	Fleet maintenance programs are aligned with industry best practices, legislative requirements, and design specifications. Scheduled maintenance is compliant with industry standards and manufacturers specifications. Maintenance records and inspection reports are maintained within the FleetMex Maintenance Program, Skytrust, and the financial management programs recording maintenance performed, labour and materials used.
<i>Renewal of fleet asset in accordance with optimum replacement timing based on whole of life costs</i>	Fleet Assets are replaced as per the Annual Fleet Replacement Program, and in line with the East Waste Annual Plan & Budget, once their deemed useful life has been reached.

Member Council and Community Service Levels

Levels of Customer Service are associated with the variety of services provided by East Waste to its Member Councils and their communities. The following table demonstrates how the fleet assets covered under this Asset Management Plan assist in achieving Member Council expected levels of service.

Customer Service Level	Achieved By
<i>Cost effective service to Member Councils</i>	Fleet assets are acquired and maintained over their useful life in a cost-efficient manner.
<i>Safety of East Waste staff and Member Council Communities</i>	Fleet assets and operators, are risk assessed to ensure they are operated safely within the community.

<i>Minimum Service levels provided as per Member Council Service Level Agreements</i>	Fleet assets are acquired and maintained over their useful life in line with minimum requirements set out in East Waste Service Level Agreements, (SLAs in development).
<i>Maintain a well-presented, and visually appealing fleet</i>	Through cleanliness standards and employment of a full-time yard hand worker responsible for scheduled truck washing.
<i>Operational requirements are safely and effectively met</i>	Fleet assets are managed and maintained to best practice industry standards.
<i>Provide sufficient fleet assets to undertake waste collection to meet Levels of Service</i>	Number of fleet assets and their specifications meet operational requirements.
<i>Sustainability</i>	Environmental performance is considered when selecting fleet assets, including emission levels, with consideration given to alternate fuel powered vehicles.
<i>Utilisation</i>	Achieve target utilisation rates through efficient management of distance travelled, operational hours and service intervals for an optimised renewal program.

◆ Legislative Requirements

East Waste considers the following legislative framework in the management of fleet, plant and equipment assets

<i>Local Government Act 1999</i>	Sets out the role, purpose, responsibilities and powers of local governments including the preparation of a Long Term Financial Plan supported by infrastructure and asset management plans for sustainable service delivery.
<i>Local Government (Financial Management and Rating) Amendment Act 2005</i>	Provides impetus for the development of a Strategic Management Plan, comprising an Asset Management Plan and LTFP.
<i>Relevant Heavy Vehicle National Law and Regulations</i>	Provides laws and regulations related to heavy vehicles over 4.5 tonnes gross vehicle mass.
<i>Road Traffic Act 1961</i>	Sets vehicle standards, mass and loading requirements and other safety measures in relation to light vehicles. Contains powers for Council to install and remove traffic control devices.
<i>Local Nuisance and Litter Control Act 2016</i>	An Act to regulate local nuisance and littering, encompassing noise and waste collection times.
<i>SafeWork SA as relevant to Fleet Management</i>	Provides the Code of Practice and registration for Managing Risks of Plant in the Workplace.
<i>Work Health and Safety Act 2012 (SA)</i>	Provides guidelines for protection of the health, safety and welfare of persons at work.
<i>Australian Accounting Standards</i>	Sets out the financial reporting standards relating to the recognition and depreciation of assets.

Future Demand

Demand Forecast and Management

East Waste's Board, the Audit & Risk Management Committee, and the East Waste Administration continuously monitor political, economic, social, technological, legal, environmental, and relational factors that may influence future service delivery and asset utilisation.

Key drivers that influence demand of East Waste's fleet assets include population changes, changes in demographics, shifts in waste stream generation, uptake of additional services or new services provided. As East Waste rolls out Service Level Agreements with its Member Councils (currently in development), clarity on service provisions will influence service delivery methods and in turn, demand on fleet assets.

To manage the demand for new services, East Waste will utilise a combination of managing, upgrading and purchasing to ensure assets are fit for purpose to meet future waste collection service demands of the Member Councils and the local community. Demand management practices include non-asset solutions, insuring against risks and managing failures.

Demand for fleet assets will also be influenced by changes in Member Council waste processing and disposal practices which may impact haul distances, fleet capacity to maintain a desired service level, fleet renewal strategy and budgets. East Waste's ability to meet future demands will be managed through annual reviews of this Plan.

East Waste acknowledges that the kerbside waste collection activity is expected to be impacted by future fluctuations in waste streams. The ability to maintain optimal fleet asset utilisation rates and efficient fleet running costs will determine the need to acquire additional fleet assets. The expansion of the fleet for new services is not considered within this Plan due to East Waste's inability to predict future trends but will be considered through the review of this Plan, with consideration given to the annual budgeting process following the development of the Annual Business Plan.

As East Waste's reporting function expands and is refined, increased accuracy of forecasting is expected to influence the review of this Plan.

Environmental Considerations

Recognising the potential impacts of climate change on asset longevity and functionality, East Waste is actively exploring measures to enhance Fleet Asset resilience against climate-related challenges. Although climate change currently has a minimal effect on fleet assets, recognising the fleet carbon footprint is important, therefore East Waste is continually reviewing alternate technologies in the field of waste collection.

In future fleet asset replacement decisions, East Waste will factor in emission levels, alternative fuel sources, and other environmental aspects with the goal of transitioning towards fleet assets with lower emissions over time and reduced impact on the environment.

Technology Advancements

East Waste is committed to exploring alternate powered vehicles, as demonstrated through the previous acquisition of South Australia's first fully electric powered RACV in 2020. Unfortunately, the electric RACV was not capable of meeting required levels of service, and the asset was deemed unfit for purpose and replaced by a conventional diesel-powered vehicle. East Waste will utilise past

experiences, research, and industry emerging technologies to continually review alternate powered vehicles, including hydrogen and electric.

Hydrogen powered vehicles are at the forefront of discussion within the waste industry, and East Waste intends to continue to explore alternate fuel sources. Presently key barriers to utilising hydrogen as a fuel source include low availability of hydrogen supply and limited refuelling infrastructure. Additionally, the purchase cost of a hydrogen-powered vehicle is presently double the cost of diesel-powered vehicle. For these reasons, the replacement of diesel-powered vehicles with a hydrogen powered fleet is not considered within this Plan.

Legislation

Changes in legislation that affect local government and thereby potentially East Waste, or legislation relating to environmental changes, transport, standards and requirements may directly influence East Waste in delivering and maintaining the required service levels. Any such changes that impact operations will be identified and brought to the Board for resolution.

Fleet Lifecycle Management

Lifecycle management of fleet assets is a high priority to ensure that expected service levels are realised from the investment of fleet assets. Assets are renewed with sufficient regularity to ensure that the fleet remains operationally efficient, meets modern workplace standards (including safety standards) and can deliver services that meet service level demands.

East Waste's renewal program aims to reduce the need for extensive reactive maintenance by mitigating risks as part of the fleet renewal program outlined in this Plan. Fleet maintenance programs are aligned with industry best practices, legislative requirements, and design specifications.

To ensure accurate cost allocation between planned and unplanned maintenance, further analysis of fleet maintenance expenditure is necessary and is continuously monitored as part of the quarterly Budget Review program undertaken by East Waste Administration.

Proactive or planned maintenance involves work identified and managed through a maintenance management program overseen holistically by East Waste management and workshop staff, and through regular inspection and services undertaken with contracted maintenance service providers.

Reactive or unplanned maintenance consists of repair work performed in response to asset failures, such as breakdowns, accidental damage, or safety repairs.

The cost of fuel is the most significant cost incurred in the running of the fleet with fuel being supplied by third party fuel suppliers under a contract arrangement. Other costs such as registration and insurance are relatively stable and tend to increase in parallel with other economic indicators.

The following is a summary of the estimated direct lifecycle operating costs, relating to the maintenance of each truck type, including fuel, repairs & maintenance, registration & insurance cost. Costs are displayed in today's dollars without inflators applied. Further detail of projected operating costs is provided within the Financial Summary of the Plan (pg. 16).

Estimated lifecycle operating costs

	Service	Estimated Total Useful Life (Years)	Estimated Total Running & Maintenance Costs over Total Useful Life
Kerbside RACV	Kerbside Collections	8	\$675,040
Rear Lift	Litter Bins & MUD Collections	10	\$735,951
Rear Loader	Hard Waste Collections	10	\$845,290

**Running cost estimates exclude depreciation and finance costs.*

Asset replacement occurs after the full estimated useful life of an asset has been realised which can result in trucks typically being held for a period of approximately 6 – 10 months after the full useful life has been realised per the table above. This period allows for delivery of new fleet assets prior to disposal of replaced assets, ensuring East Waste maintains sufficient fleet to maintain service standards.

East Waste, via a Request for Tender process, invites suppliers to submit pricing for the programmed fleet replacement and maintenance to secure a multi-year contract (typically 3 years). To attract the most cost-effective service East Waste allows flexible options to tender, either for cab chassis or compactor bodies alone, or the complete unit. East Waste's previous contract finished in 2024 with a new Tender undertaken and awarded to Superior Pak in 2025. A total of 18 vehicles, with a further option of 2 additional vehicles was established to run over 3 years, with an optional 2-year extension. The first delivery under this new arrangement is expected in October 2025.

When disposing of assets, East Waste undertakes an initial assessment of each vehicle to determine whether it is at the end of its useful life and disposal then occurring in line with the board approved Sale and Disposal of Assets Policy.

Fleet Risk Management

The operation of fleet assets brings inherent risks, and specific risks associated with service delivery. To appropriately manage risk East Waste conducts an assessment of the possible risks and hazard events which can occur and then assesses whether effective controls are in place to appropriately mitigate risks to an acceptable level.

A high level overview of the risk assessment undertaken in line with East Waste's risk management framework is summarised as follows:

Risk/Hazard	Control Activities	Risk Rating
Damage to Public/Private Property	<ul style="list-style-type: none"> East Waste led driver education & training Scheduled driver competency evaluations Implementation of driver attraction and retention program to attract skilled workforce 	High
Loss of productivity due to vehicle mechanical failure	<ul style="list-style-type: none"> Fleet assets are managed and maintained to best practice industry standards Suite of key spare parts retained on site to assist with prompt repair times Spare assets are retained to allow for servicing breakdowns and major failures Strong relationship development with truck manufacturers to access spare trucks if required 	High
Driver Injury	<ul style="list-style-type: none"> Routine driver competency evaluations undertaken Safety focused workforce through management of driver training through Skytrust platform ensuring WHS training relevant and up to date Fatigue management monitored Engagement of independent contractor to complete annual roadworthy inspection of fleet assets Fleet assets compliant with Australian standards, safety design standards, codes and laws pertaining to compactor trucks within the state of South Australia Fleet assets compliant with the <i>Road Traffic Act 1961</i> and its Regulations and any other relevant Acts, Regulations and Ordinances 	High

	<ul style="list-style-type: none"> Thorough enforcement of Australian National Heavy Regulations 	
Inability to Secure Replacement Fleet	<ul style="list-style-type: none"> Forward forecasting of fleet replacement and continual future market availability scans Availability of trucks guaranteed for delivery through tender process for duration of contract Retaining strong relationships with comparable suppliers of fleet assets Funds secured through Annual Plan & Budget endorsement process and according to the annually reviewed fleet replacement schedule Strong borrowing capacity through reliable financial institution (Local Govt Finance Authority) to fund purchase of fleet assets Diverse make up of fleet to spread reliance upon suppliers 	Medium
Early Obsolescence of Fleet Assets Due to: <ul style="list-style-type: none"> Technological changes Change in legislation Change in waste disposal demands/materials Major mechanical failure prior to end of useful life	<ul style="list-style-type: none"> East Waste Administration conducts regular research relating to industry technological advancements and strives to be a leader in this space Updates and support from industry partners in relation to legislative changes Procure fleet to ensure flexibility of future service provision Prescribed maintenance and inspections to ensure ongoing service adequacy 	Low

East Waste considers the above risk assessment and necessary controls through its tendering process, acquisition, and management of its fleet assets over the course of their useful life to ensure optimum utilisation. Where risks are deemed non-acceptable, treatment plans are implemented to apply immediate corrective action, in line with East Waste's Business Continuity Plan.

Financial Summary

This section contains East Waste's financial projections resulting from the application of this Plan. The financial projections are estimates only, based on a number of assumptions, and are subject to future changes in accordance with changes to service requirements and asset performance.

The tables presented in Appendix 1 to 5 detail East Waste's financial projections relating to fleet replacement costs, fuel, fleet operating costs and depreciation over the life of the plan, per fleet asset.

Summarised in the table below is the total estimated replacement, operating, and depreciation costs annually, over the life of the plan.

Expenditure	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Replacement	3,377	3,479	3,997	4,237	3,912	4,495	4,842	4,275	5,137	4,535
Fuel	2,374	2,372	2,455	2,541	2,630	2,722	2,817	2,916	3,018	3,124
Maintenance	2,309	2,162	2,259	2,319	2,331	2,468	2,620	2,697	2,779	2,860
Registration/Insurance	431	429	442	455	469	483	497	512	528	543
Depreciation	2,490	2,714	3,129	3,334	3,574	3,881	4,081	4,248	4,346	4,478

Fleet Replacement

Appendix 1 reflects the anticipated fleet replacement schedule and costs per year, by plant allocation, over the life of the Plan. In recent history, East Waste had operated on a five (5) vehicle per annum replacement schedule in an effort to retain a desirable average age across the fleet, relatively stable borrowings and to ensure trucks are disposed of in an efficient manner following the end of their useful life. Based on service increases and delivery model adjustments the Plan sees the required annual fleet replacement increase to 6-7 vehicles across the life of the Plan, consistent with FY25, to retain a comfortable age across the fleet.

With the City of Unley becoming a Member Council in 2022 along with natural population growth and service alteration trials, the overall fleet size has increased in recent times. As the fleet grows to respond to the growth in service, so too does the need for spare trucks to assist with breakdown contingencies. Projects, such as the weekly Food Organics Green Organics (FOGO) collection trials, necessitate modification to the asset management plan driven by the specific requirements of each project. When undertaking a project, consideration will be given to the most effective utilisation of existing assets, however where capacity is insufficient options such as extension of life or additional acquisition will be considered.

The Adelaide Hills FOGO trial is an example of this approach, where through this Plan, two vehicles are being given an extended 12-months of life in FY2026 (Year 1), in support of the increase in operational demand. Should the trial transition into a permanent arrangement the fleet replacement schedule will be updated accordingly.

Replacement costs are indexed annually, with assumed 3% CPI increases applied with the exception of year four (4) where Administration anticipate there may be a price reset through the tendering process. East Waste's previous contract finished in 2024 and a new tender was undertaken and

awarded to Superior Pak in 2025. A total of 18 vehicles, with a further option of 2 additional vehicles was established to run over 3 years, and an optional 2-year extension. The first delivery under this new arrangement is expected in October 2025.

Operating Costs

East Waste's fleet asset operating costs refers to the running costs associated with a fleet of 59 vehicles in Year 1, and 57 vehicles in all remaining years - being fuel, repairs & maintenance, and registration and insurance.

Fuel

Fuel is the most significant cost associated with operating the fleet (and most volatile), estimated to cost East Waste \$2.375m in FY2026. Appendix 2 (refer Appendix 2) details the estimated fuel costs per annum per fleet asset, over the life of the Plan. Assumptions are calculated based on the actual average litres of fuel per vehicle recorded over the last 12-months, multiplied by anticipated \$/litre.

Year 1 of the Plan predicts a starting \$/litre of \$1.78 increasing to \$2.43 in year 10 based on an inflator of 3.5% applied year-on-year. Whilst East Waste Administration acknowledges that fuel prices are prone to greater fluctuations rather than a linear increase, the overall increase in the predicted price of diesel over the life of the plan is \$0.65/litre. This is consistent with a review of local Adelaide diesel prices over the past ten years which revealed the average \$/litre for diesel in FY16 was \$1.06 versus \$1.69 \$/litre in FY25, being an overall increase of \$0.63/litre. Fuel remains both a significant and volatile expense to East Waste therefore, it is closely monitored through the Budget Review Process.

Repairs & Maintenance

Repairs & Maintenance (R&M) is the second most significant running cost associated with East Waste's fleet assets. Appendix 3 (refer Appendix 3) details the estimated R&M costs per fleet asset per annum, over the life of the Plan.

Year 1 estimates that R&M will cost of \$2.31m to East Waste in FY26 increasing to \$2.86m in year 10. The estimated cost per vehicle takes into account the age of the vehicle, it's planned maintenance requirements, internal labour costs, and an allowance for unscheduled or unplanned maintenance. An inflator of 3.0% has been applied year-on-year being assumed CPI.

Whilst elements of the R&M costs associated with maintaining fleet assets are predictable, being contracted maintenance and scheduled servicing requirements, costs associated with unplanned and reactive maintenance remain unpredictable with significant breakdowns often having no correlation to vehicle age, make, or build. East Waste Administration continues to monitor R&M costs closely through the Budget Review Process and periodically conducts analysis on vehicles that have undergone significant repair to identify any trends in unscheduled maintenance to identify any correlating factors or means for prevention.

Registration & Insurance

Estimated registration & insurance costs for East Waste's fleet assets are detailed in Appendix 4 broken down by fleet asset build type, per annum, over the life of the Plan. This cost represents the estimated annual insurance premium based on an average fleet age by build type, combined with annual registration costs.

Year 1 of the plan expects \$432k to be spent on insuring and registering fleet assets, representing the temporarily expanded fleet of 59 vehicles, with 57 vehicles reflected in years 2-10.

An annual inflator of 3.0% has been applied, consistent with the inflator applied across other costs. What is not captured in this table are the costs associated with insurance excess payments as a result of vehicle accident claim damage due to the sporadic and unpredictable nature of incidents that occur. The costs associated with incident claims are monitored through the Budget Review Process as well as periodic review of incident statistics by the East Waste Leadership Group.

Depreciation

Estimated depreciation costs are displayed in Appendix 5 by plant allocation over the life of the Plan. East Waste utilises the straight-line depreciation method, with vehicles typically depreciated over 8 years with a residual value of \$5,000 applied for the life of the Plan. Depreciation is projected to rise by an average of 6.7% year-on-year over the life of the Plan. This increase is primarily due to the increased fleet replacement program, replacing 6-7 vehicles per annum, combined with the anticipated inflated fleet acquisition costs over time. East Waste will be replacing fleet assets that have exceeded their original estimated useful lives and have been fully depreciated to \$0 in earlier years of the Plan, including the two additional assets held for 12-months to deliver the FOGO trials. The extended use of assets beyond their expected lifespan is generally driven by operational needs, including the addition of new Member Councils, trial programs, and heightened service demands.

Funding of Fleet Replacement & Operating Costs

Operating costs associated with the running of fleet assets is to be funded from the Common Fleet Costing charges, being the annual waste collection charge set for Member Councils through the approved Budget. In setting the annual Common Fleet Costing charge, consideration as to the annual operating costs (including the recovery of depreciation expense) is factored into the calculation and charged on a quarterly basis at the start of each quarter.

The funding of all fleet assets is undertaken by fixed rate loans taken out with the Local Government Finance Authority (LGFA) in line with East Waste's Treasury Management Policy, with loan terms generally matching the estimated useful lives of assets.

Valuation Forecasts

Valuation of fleet assets is ideally undertaken every 3-years. The valuations provide for more accurate reporting for insurance purpose and assist with decision-making relating to optimal utilisation of fleet assets. Valuations obtained of fleet assets are not applied for financial reporting purposes and will only be used to assist with operational and strategic planning activities.

Plan Improvement and Monitorinig

The effectiveness of the Plan can be measured in the following ways:

- The degree to which the required expenditures identified in this Plan are incorporated into the organisation's Long Term Financial Plan and Annual Budget;
- Improved service delivery and asset reliability;
- Reduced maintenance costs; and
- Sustainability in fleet asset management and Life Cycle costs and Expenditures.

This Plan will be reviewed annually, including a review of its effectiveness, in conjunction with the LTFP, whilst giving consideration to the Annual Business Plan & Budget and amended where necessary to recognise any changes in service levels and/or resources available to provide those services as a result of developing these strategic documents.

APPENDIX 1

East Waste Fleet Asset Management Plan & Strategy 2026-2035 Forecasted Replacement Costs

Plant Allocation	Plant No.	Replacement Plant	Asset Description	Original Acquisition	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1	Year 1	Year 1		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	138	29M Robotic Arm Collection Vehicle (RACV)	15/01/2014	\$ 562,964							\$ 712,541		
2	82	139	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 562,964								\$ 733,917	
3	83		29M Robotic Arm Collection Vehicle (RACV)	6/02/2015		DISPOSE								
4	84	140	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 562,964								\$ 733,917	
5	85		29M Robotic Arm Collection Vehicle (RACV)	6/02/2015		DISPOSE								
6	88	142	29M Robotic Arm Collection Vehicle (RACV)	10/11/2016	\$ 562,964								\$ 733,917	
7	89		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
8	90		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
9	91		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
10	92		29M Robotic Arm Collection Vehicle (RACV)	1/11/2016		\$ 579,853								\$ 755,935
11	94		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017		\$ 579,853								\$ 755,935
12	95		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017		\$ 579,853								\$ 755,935
13	96		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017			\$ 597,249							
14	97		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017			\$ 597,249							
15	98		Hard Waste Rear Loader Vehicle	25/11/2016			\$ 414,431							
16	99		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
17	100		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
18	101		29M Robotic Arm Collection Vehicle (RACV)	2/10/2018			\$ 597,249							
19	102		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
20	104		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
21	105		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
22	106		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
23	107		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
24	108		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020			\$ 633,083							
25	109		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020			\$ 633,083							
26	110		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
27	111		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
28	112		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
29	113		29M Robotic Arm Collection Vehicle (RACV)	1/10/2021					\$ 652,076					
30	114		29M Robotic Arm Collection Vehicle (RACV)	27/10/2021					\$ 652,076					
31	115		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021					\$ 652,076					
32	116		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021						\$ 671,638				
33	117		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021						\$ 671,638				
34	118		29M Robotic Arm Collection Vehicle (RACV)	9/11/2021						\$ 671,638				
35	119		29M Robotic Arm Collection Vehicle (RACV)	30/11/2022						\$ 671,638				
36	120		29M Robotic Arm Collection Vehicle (RACV)	8/12/2022						\$ 671,638				
37	121		29M Robotic Arm Collection Vehicle (RACV)	30/11/2022						\$ 671,638				
38	122		29M Robotic Arm Collection Vehicle (RACV)	23/01/2023							\$ 691,787			
39	123		29M Robotic Arm Collection Vehicle (RACV)	23/11/2022							\$ 691,787			
40	124		29M Robotic Arm Collection Vehicle (RACV)	20/01/2023							\$ 691,787			
41	125		29M Robotic Arm Collection Vehicle (RACV)	20/04/2023							\$ 691,787			
42	126		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
43	127		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
44	128		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
45	129		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023								\$ 712,541		
46	130		29M Robotic Arm Collection Vehicle (RACV)	31/03/2024								\$ 712,541		
47	131		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
48	132		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
49	133		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
50	134		Hard Waste Rear Loader Vehicle	26/03/2024										
51	135		29M Robotic Arm Collection Vehicle (RACV)	1/07/2024									\$ 733,917	
52	136		29M Robotic Arm Collection Vehicle (RACV)	1/07/2024									\$ 733,917	
53	137		Hard Waste Rear Loader Vehicle	1/07/2024										
54	LT7		Litter Truck Rear Loader Vehicle	1/07/2024										
55	LT8		Litter Truck Rear Loader Vehicle	1/07/2024										
56	LT5		Litter Truck Rear Loader Vehicle	3/10/2018				\$ 439,297						
57	LT6		Litter Truck Rear Loader Vehicle	15/10/2020						\$ 466,050				
58	NEW	143	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 562,964								\$ 733,917	
59	NEW	144	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 562,964								\$ 733,917	
No. Vehicles replaced					6	6	7	7	6	7	7	6	7	6
Replacement Value					3,377,784	3,479,118	3,997,922	4,237,797	3,912,456	4,495,879	4,842,511	4,275,246	5,137,420	4,535,608
						1.03	1.03	1.06	1.03	1.03	1.03	1.03	1.03	1.03
Revenue from asset sales					\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00

APPENDIX 2

Plant Allocation	Plant No	Asset Description Year 1	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
2	82	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
3	83	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90									
4	84	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
5	85	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90									
6	88	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
7	89	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
8	90	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
9	91	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
10	92	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
11	94	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
12	95	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
13	96	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
14	97	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
15	98	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
16	99	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
17	100	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
18	101	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
19	102	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
20	104	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
21	105	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
22	106	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
23	107	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
24	108	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
25	109	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
26	110	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
27	111	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
28	112	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
29	113	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
30	114	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
31	115	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
32	116	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
33	117	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
34	118	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
35	119	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
36	120	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
37	121	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
38	122	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
39	123	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
40	124	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
41	125	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
42	126	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
43	127	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
44	128	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
45	129	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
46	130	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
47	131	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
48	132	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
49	133	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
50	134	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
51	135	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
52	136	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
53	137	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
54	LT7	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
55	LT8	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
56	LT5	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
57	LT6	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
			\$ 2,374,616.83	\$ 2,372,454.99	\$ 2,455,490.91	\$ 2,541,433.09	\$ 2,630,383.25	\$ 2,722,446.66	\$ 2,817,732.30	\$ 2,916,352.93	\$ 3,018,425.28	\$ 3,124,070.17
			\$/litre 1.78	\$ 1.84	\$ 1.91	\$ 1.97	\$ 2.04	\$ 2.11	\$ 2.19	\$ 2.26	\$ 2.34	\$ 2.43

APPENDIX 3

East Waste Fleet Asset Management Plan & Strategy 2026-2035 Forecasted Repairs & Maintenance

Plant Allocation	Plant No Year 1	Asset Description Year 1	Original Acquisition	Yr 1 2025/26	Yr 2 2026/27	Yr 3 2027/28	Yr 4 2028/29	Yr 5 2029/30	Yr 6 2030/31	Yr 7 2031/32	Yr 8 2032/33	Yr 9 2033/34	Yr 10 2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	15/01/2014	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
2	82	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
3	83	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 63,655.00									
4	84	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
5	85	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 63,655.00									
6	88	29M Robotic Arm Collection Vehicle (RACV)	10/11/2016	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
7	89	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
8	90	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
9	91	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
10	92	29M Robotic Arm Collection Vehicle (RACV)	1/11/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
11	94	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
12	95	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
13	96	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 54,717.72	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
14	97	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 54,717.72	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
15	98	Hard Waste Rear Loader Vehicle	25/11/2016	\$ 43,082.00	\$ 34,074.46	\$ 35,627.14	\$ 36,149.59	\$ 38,584.69	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 41,907.29	\$ 43,164.51
16	99	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
17	100	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
18	101	29M Robotic Arm Collection Vehicle (RACV)	2/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
19	102	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
20	104	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
21	105	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
22	106	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
23	107	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
24	108	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
25	109	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
26	110	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
27	111	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
28	112	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
29	113	29M Robotic Arm Collection Vehicle (RACV)	1/10/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
30	114	29M Robotic Arm Collection Vehicle (RACV)	27/10/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
31	115	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
32	116	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
33	117	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
34	118	29M Robotic Arm Collection Vehicle (RACV)	9/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
35	119	29M Robotic Arm Collection Vehicle (RACV)	30/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
36	120	29M Robotic Arm Collection Vehicle (RACV)	8/12/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
37	121	29M Robotic Arm Collection Vehicle (RACV)	30/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
38	122	29M Robotic Arm Collection Vehicle (RACV)	23/01/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
39	123	29M Robotic Arm Collection Vehicle (RACV)	23/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 59,738.55	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
40	124	29M Robotic Arm Collection Vehicle (RACV)	20/01/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
41	125	29M Robotic Arm Collection Vehicle (RACV)	20/04/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
42	126	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
43	127	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
44	128	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
45	129	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 61,530.71	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
46	130	29M Robotic Arm Collection Vehicle (RACV)	31/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
47	131	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
48	132	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
49	133	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
50	134	Hard Waste Rear Loader Vehicle	26/03/2024	\$ 33,582.00	\$ 34,074.46	\$ 36,369.77	\$ 36,149.59	\$ 37,234.08	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 54,574.99	\$ 43,164.51
51	135	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
52	136	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
53	137	Hard Waste Rear Loader Vehicle	26/03/2024	\$ 33,582.00	\$ 34,074.46	\$ 36,369.77	\$ 36,149.59	\$ 37,234.08	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 54,574.99	\$ 43,164.51
54	LT7	Litter Truck Rear Loader Vehicle	26/03/2024	\$ 30,053.00	\$ 30,439.59	\$ 31,352.78	\$ 32,293.36	\$ 35,513.18	\$ 34,260.03	\$ 45,907.73	\$ 36,346.46	\$ 37,436.86	\$ 38,559.96
55	LT8	Litter Truck Rear Loader Vehicle	26/03/2024	\$ 30,053.00	\$ 30,439.59	\$ 31,352.78	\$ 32,293.36	\$ 35,513.18	\$ 34,260.03	\$ 45,907.73	\$ 36,346.46	\$ 37,436.86	\$ 38,559.96
56	LT5	Litter Truck Rear Loader Vehicle	3/10/2018	\$ 38,447.00	\$ 30,439.59	\$ 31,352.78	\$ 32,839.72	\$ 33,262.16	\$ 34,260.03	\$ 35,287.83	\$ 38,806.21	\$ 37,436.86	\$ 50,164.61
57	LT6	Litter Truck Rear Loader Vehicle	15/10/2020	\$ 31,553.00	\$ 30,439.59	\$ 40,788.42	\$ 32,293.36	\$ 33,262.16	\$ 34,839.66	\$ 35,287.83	\$ 36,346.46	\$ 37,436.86	\$ 41,169.51
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
				2,309,740	2,162,780	2,259,985	2,319,607	2,331,082	2,468,193	2,620,674	2,697,088	2,779,372	2,860,255
Year of asset replacement													

East Waste
Fleet Asset Management Plan & Strategy 2026-2035
Forecasted Registration & Insurance

Asset Description	No of vehicles Year 1	No of vehicles Year 2-10	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
29M Robotic Arm Collection Vehicle (RACV)	52	50	\$ 390,208.00	\$ 386,456.00	\$ 398,049.68	\$ 409,991.17	\$ 422,290.91	\$ 434,959.63	\$ 448,008.42	\$ 461,448.67	\$ 475,292.13	\$ 489,550.90
Hard Waste Rear Loader Vehicle	3	3	\$ 21,300.00	\$ 21,939.00	\$ 22,597.17	\$ 23,275.09	\$ 23,973.34	\$ 24,692.54	\$ 25,433.31	\$ 26,196.31	\$ 26,982.20	\$ 27,791.67
Litter Truck Rear Loader Vehicle	4	4	\$ 20,400.00	\$ 21,012.00	\$ 21,642.36	\$ 22,291.63	\$ 22,960.38	\$ 23,649.19	\$ 24,358.67	\$ 25,089.43	\$ 25,842.11	\$ 26,617.37
	59	57	\$ 431,908.00	\$ 429,407.00	\$ 442,289.21	\$ 455,557.89	\$ 469,224.62	\$ 483,301.36	\$ 497,800.40	\$ 512,734.41	\$ 528,116.45	\$ 543,959.94

East Waste
Fleet Asset Management Plan & Strategy 2026-2035
Forecasted Depreciation

APPENDIX 5

Plant Allocation	Plant No	Asset Description	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1	Year 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 157,563.13	\$ 88,442.63	\$ 88,442.63
2	82	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
3	83	29M Robotic Arm Collection Vehicle (RACV)										
4	84	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
5	85	29M Robotic Arm Collection Vehicle (RACV)										
6	88	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
7	89	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
8	90	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
9	91	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
10	92	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
11	94	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
12	95	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
13	96	29M Robotic Arm Collection Vehicle (RACV)			\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
14	97	29M Robotic Arm Collection Vehicle (RACV)			\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13
15	98	Hard Waste Rear Loader Vehicle			\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88
16	99	29M Robotic Arm Collection Vehicle (RACV)	\$ 44,903.75		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
17	100	29M Robotic Arm Collection Vehicle (RACV)	\$ 44,239.87		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
18	101	29M Robotic Arm Collection Vehicle (RACV)	\$ 45,051.75		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
19	102	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,739.87		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
20	104	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
21	105	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
22	106	29M Robotic Arm Collection Vehicle (RACV)	\$ 47,444.25	\$ 47,444.25	\$ 27,370.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
23	107	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
24	108	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38
25	109	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38
26	110	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
27	111	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
28	112	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
29	113	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,250.00	\$ 49,250.00	\$ 49,250.00	\$ 49,250.00	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50
30	114	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,172.25	\$ 50,172.25	\$ 50,172.25	\$ 50,172.25	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50
31	115	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50
32	116	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 15,769.35	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
33	117	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 15,769.35	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
34	118	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,621.88	\$ 49,621.88	\$ 49,621.88	\$ 49,621.88	\$ 17,007.60	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
35	119	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75
36	120	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75
37	121	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75
38	122	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 28,580.22	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
39	123	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 19,315.50	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
40	124	29M Robotic Arm Collection Vehicle (RACV)	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 26,650.50	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
41	125	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 41,537.72	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
42	126	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72
43	127	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72
44	128	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 88,747.22	\$ 88,747.22	\$ 88,747.22	\$ 88,747.22
45	129	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 8,523.84	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
46	130	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 41,985.09	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
47	131	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
48	132	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
49	133	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
50	134	Hard Waste Rear Loader Vehicle	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 42,981.25			
51	135	29M Robotic Arm Collection Vehicle (RACV)	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 32,960.76	\$ 91,114.63	\$ 91,114.63
52	136	29M Robotic Arm Collection Vehicle (RACV)	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 26,174.72	\$ 91,114.63	\$ 91,114.63
53	137	Hard Waste Rear Loader Vehicle	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 34,788.45		
54	LT7	Litter Truck Rear Loader Vehicle	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 15,473.00		
55	LT8	Litter Truck Rear Loader Vehicle	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 15,473.00		
56	LT5	Litter Truck Rear Loader Vehicle	\$ 27,773.00			\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13
57	LT6	Litter Truck Rear Loader Vehicle	\$ 33,686.00	\$ 33,686.00	\$ 33,686.00	\$ 5,148.00		\$ 57,631.25	\$ 57,631.25	\$ 57,631.25	\$ 57,631.25	\$ 57,631.25
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
			\$ 2,490,757.64	\$ 2,714,439.15	\$ 3,129,708.78	\$ 3,334,735.65	\$ 3,574,011.43	\$ 3,881,362.81	\$ 4,081,031.18	\$ 4,248,271.33	\$ 4,346,480.77	\$ 4,478,542.27

Year of asset replacement

EastWaste



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East Waste - Eastern Waste
Management Authority



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9.4 Draft East Waste Annual Report 2024/25

Report Author Manger Business Services

Attachments A: Draft East Waste Annual Report 2024/25

Purpose and Context

To provide a copy of the draft East Waste Annual Report 2024/25 (**Attachment A**) to the Audit & Risk Management Committee (the Committee) for its review and consideration. The Annual Report is a statutory requirement under the *Local Government Act 1999*, providing a transparent account of East Waste's governance, performance, and financial outcomes for the year ending 30 June 2025.

This year's Annual Report has been significantly enhanced compared to prior years, with a stronger focus on strategy, leadership, governance, culture, and performance outcomes. It has been structured to provide greater clarity and improved alignment with Member Council's Annual Reports.

Recommendation

That the Audit & Risk Management Committee:

- 1. Receive and note the draft East Waste Annual Report 2024/25 (Attachment A, Item 9.4, Audit & Risk Management Committee Meeting, 17 September 2025); and***
- 2. Recommend to the East Waste Board that the draft East Waste Annual Report 2024/25 be adopted.***

Strategic Link

Objective 5. Provide Leadership

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

Background

Schedule 2, Clause 28 of the *Local Government Act 1999* (the Act) sets out the requirements for annual reports of regional subsidiaries. Specifically, it requires that:

1. A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.
2. Such a report must:
 - Incorporate the audited financial statements of the subsidiary for the relevant financial year; and
 - Contain any other information or report required by the councils or prescribed by the regulations.

3. The report must then be incorporated into the annual report of each constituent council.

The regulations do not prescribe specific content requirements for subsidiary annual reports, nor have East Waste's Member Councils set additional requirements. Accordingly, East Waste Administration has followed the requirements of section 131 of the Act, which prescribes content for council annual reports, in order to promote transparency and accountability in East Waste's operations.

The Annual Report is therefore a key accountability document, ensuring compliance with legislative obligations while providing Member Councils, stakeholders, and the community with a comprehensive account of East Waste's performance.

For 2024/25, the Annual Report has been enhanced compared to previous years. In addition to the statutory financial reporting, it now includes new and expanded sections on:

- **Strategic Direction** – alignment with East Waste's 2020–2030 Strategic Plan.
- **Governance & Leadership** – consolidating governance, Board, and management reporting.
- **People & Culture** – highlighting workforce, values, safety, and professional development.
- **Enhanced Performance & Operations** – a more comprehensive account of achievements, challenges, and operational performance.

These enhancements strengthen the link between East Waste's strategic objectives, governance framework, and service delivery outcomes, providing Member Councils with a clearer and more transparent picture of East Waste's value and performance.

Report

The 2024/25 Annual Report highlights a year of operational achievement, leadership transition, and continued innovation.

Key highlights include:

- Delivery of 10.3 million bin collections and 28,154 hard waste collections, alongside 12,968 mattresses recycled and over 9,900 additional bin permits approved.
- Achievement of a 56% diversion rate from landfill (approximately 5% above the SA metro Average), with several Member Councils achieving diversion rates about 60%.
- 100% Completion of the WHS Action Rebate Plan and one lost time injury recorded for the year.
- Adoption of the Fleet Asset Management Plan, providing a roadmap for sustainable and efficient fleet investment.
- Commencement of carbon reporting, supporting East Waste's long term sustainability commitments.
- Positive findings from the external audit, reaffirming sound financial management and internal controls.

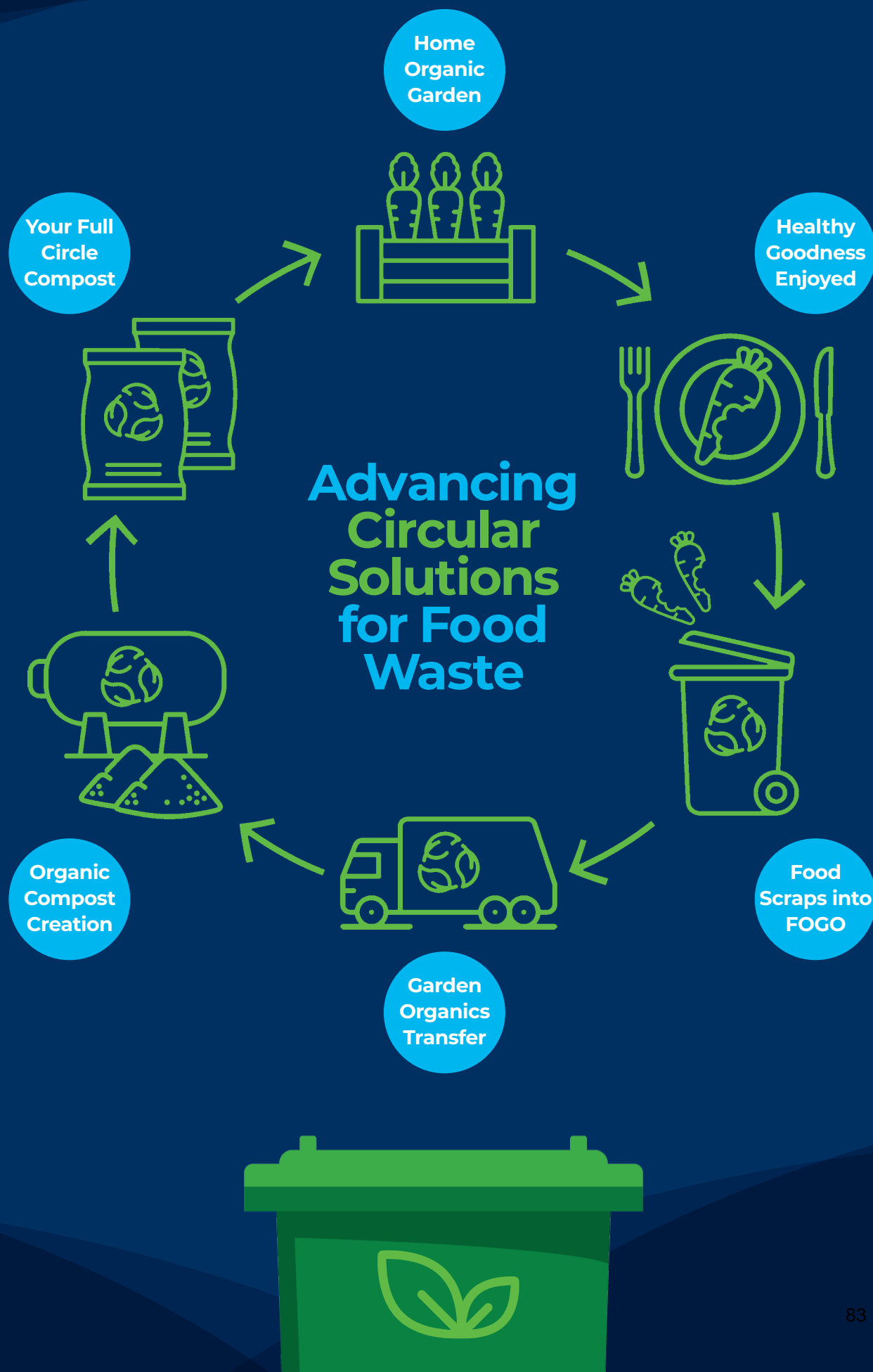
- Effective leadership transition, with the appointment of a new General Manager in July 2025.

These outcomes demonstrate East Waste's continued commitment to delivering reliable services, driving sustainability, and supporting Member Councils in achieving environmental goals. The draft Annual Report, as presented in **(Attachment A)**, will undergo minor style refinements and the inclusion of missing images and other content prior to final publication.

Conclusion

The draft East Waste Annual Report 2024/25 represents a step forward in transparency, structure, and alignment with East Waste's Strategic Plan and Charter obligations. It provides Member Councils, stakeholders, and the community with a clear account of achievements, challenges, and priorities for the future.

The Committee is invited to review the draft Annual Report and provide feedback prior to its submission to the Board for endorsement and subsequent publication.



East Waste has continued to strengthen its overall operational capacity.



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Introduction

ABOUT EAST WASTE

Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under Section 43 of the Local Government Act 1999. We proudly provide waste collection services to the following Member councils:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Mitcham
- Norwood Payneham & St Peters Council
- City of Prospect
- City of Unley
- The Town of Walkerville

East Waste is dedicated to delivering innovative and sustainable waste management solutions, tailored to meet the needs of our Member Councils and their communities.

Our Purpose

East Waste exists to serve its Member Councils and their communities by providing safe, reliable, and sustainable waste and resource management services. Established under the East Waste Charter, our role is to deliver value through efficiency, innovation, and environmental responsibility.

In accordance with the Charter, East Waste is responsible for:

- **Collection services** – predominantly operating or procuring waste, recycling, and organics collection on behalf of our Member Councils and other approved councils.
- **Comprehensive waste management** – providing services both within and (where permitted) beyond our Member Councils' areas, including recycling of organic and inorganic materials, responsible waste disposal, and education programs to support lasting community behaviour change.
- **Resource recovery and environmental stewardship** – managing kerbside collections, materials recovery, and associated services in a way that is environmentally responsible, effective, efficient, economical, and competitive.

Through these functions, East Waste supports its Member Councils to achieve their sustainability goals while contributing to a cleaner, healthier future for the region.

Our Vision

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

Our Mission

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

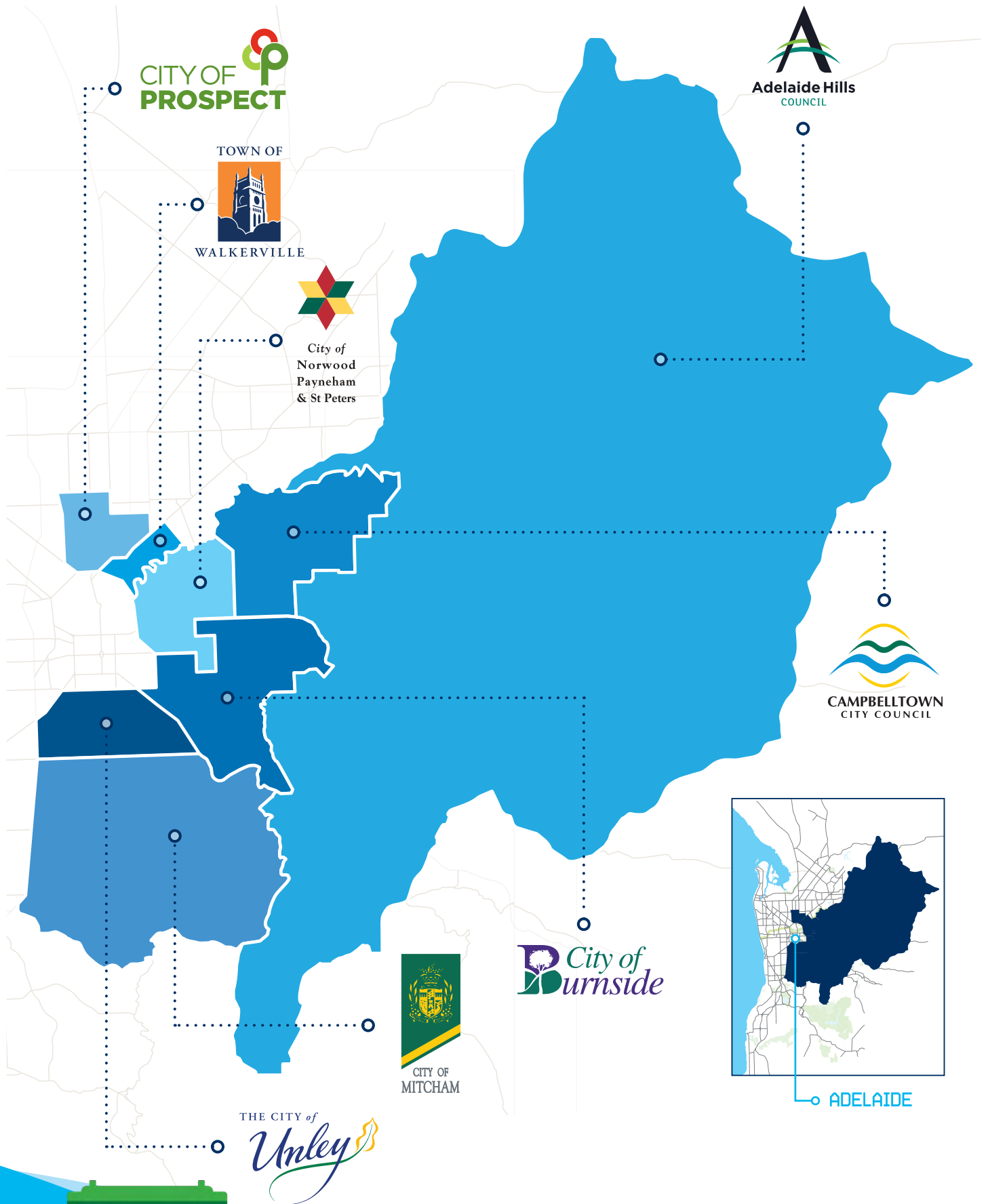
Our Values

East Waste is committed to innovation, environmental responsibility, and collaboration. We continuously seek improvements in our services and technologies to enhance sustainability and maximise resource recovery. Through continuous improvement and a focus on transparency and integrity, we strive to deliver exceptional value to our communities and ensure responsible waste management practices.



East Waste

SERVICE AREA



Chairperson's REPORT

I am pleased to present my sixth Annual Report as Chairperson of East Waste, covering the 2024/2025 financial year. This year has been one of change, reflection and continued progress on core projects. The Board has focused on long-term strategy, innovation, and strengthening collaboration with our Member Councils.

The waste management sector is undergoing rapid change, with new environmental targets, technology advancements, and evolving community expectations reshaping the way services are delivered. East Waste has embraced these challenges, working with our Member Councils to ensure we remain at the forefront of sustainable and efficient waste management.

A highlight of the year has been the ongoing support of Food Organics and Garden Organics (FOGO) trials and rollouts across a number of our Member Councils. These programs are not only reducing landfill but also fostering lasting behavioural change within our communities. The lessons learned will be critical in shaping broader rollouts and helping councils meet ambitious diversion targets in the years ahead.

Strategic planning has been a major focus for the Board. The development of the Fleet Asset

Management Plan provides a clear roadmap for future fleet investment, ensuring services are delivered safely, reliably, and sustainably. The review of the Strategic Risk Register and the adoption of carbon reporting demonstrate our commitment to forward-looking decision-making and positioning East Waste as a leader in environmental responsibility.

The Board also strengthened East Waste's governance framework through the adoption of newly developed policies, including a Diversity & Inclusion Policy, Leave Policy, and Credit Card Policy. These reflect our ongoing commitment to transparency, accountability, and building a values-based organisation.

This year also marked a period of leadership renewal. We farewelled Cr Claire Clutterham, Mayor Heather Ross Holmes and Claude Malak, and welcomed Cr Grant Piggot,



Chairperson's REPORT

Cr Pia George and Aaron Wood to the Board. We also acknowledge the contribution of Sandra De Blasio, who completed her service on the Audit & Risk Management Committee.

Importantly, we navigated a transition in organisational leadership, with General Manager Mr Rob Gregory departing in November 2024. I thank Rob for his significant contribution to our journey and wish him the best in his next career in the waste management sector.

I want to acknowledge Mr David Maywald for his commitment as Acting General Manager. David managed the organisation and the transition with the minimum of fuss and engaged meaningfully with the Member Councils to map a way forward as part of the transition of our leadership.

In July 2025, the Board were delighted to appoint Mr Leonard Leyland as our new General Manager. Leo brings extensive experience in logistics and a clear focus on building strong partnerships

with our Member Councils, ensuring their voices remain central to East Waste's future direction.

As we look forward, the Board is committed to driving innovation, collaboration, and strategic growth. Our role is to ensure that East Waste continues to adapt, invest wisely, and support our Member Councils in delivering sustainable waste solutions that meet the needs of today while preparing for the challenges of tomorrow.

On behalf of the Board, I extend my thanks to



Fraser Bell
Independent Chairperson

our Member Councils, staff, and management team. Together, we are building a progressive, resilient, and innovative organisation that is delivering long-term value for the communities we serve.



East Waste and AHC
hosted a Touch-a-Truck
event in March 2025,
delighting kids.



General Manager's REPORT

I am honoured to present my first report as General Manager of East Waste, following my recent appointment. Having previously held senior leadership roles within logistics and service based organisations, I am confident I can build on the strong foundations at East Waste and lead the organisation into its next phase of growth and innovation.

I would like to acknowledge the contribution of my predecessor, Rob Gregory, and extend my thanks to the Leadership Team for their stewardship during the recruitment process, especially the effort of David Maywald who continued in his extant role whilst taking on the additional responsibilities of acting GM. Their efforts ensured East Waste remained focused and effective during a period of transition.

In preparing this Annual Report, I have reviewed the key achievements of 2024/25. It is clear that East Waste has continued to strengthen its operational capacity, support our member councils in achieving their waste diversion goals, and set the groundwork for future sustainability.

A notable highlight of the year has been our continued support of member councils with their Food Organics and Garden Organics (FOGO) trials and rollouts. These initiatives are proving

critical in reducing waste to landfill, driving community engagement, and achieving the State's diversion targets. The learnings from these programs are invaluable and will inform broader rollouts in the years ahead.

Operationally, East Waste achieved 100% completion of the WHS Action Rebate Plan, reflecting our commitment to safety and continuous improvement. We also adopted the 2025/26 Annual Plan and Budget, ensuring alignment with our member councils' priorities and maintaining a strong focus on delivering efficient and cost-effective services.

The development and adoption of our first Fleet Asset Management Plan was another important milestone. This plan provides a clear framework for investment and renewal decisions, ensuring that our fleet continues to deliver reliable, safe, and sustainable services well into the future.



General Manager's REPORT



This year also marked the commencement of carbon reporting, an important step in understanding and reducing our environmental impact. Alongside this, we have initiated a Financial Model and Strategy Review to strengthen long-term planning and ensure resources are directed where they deliver the greatest value.

The very positive findings of the external finance audit reaffirmed the strength of our financial management and internal systems. These results are a credit to the professionalism and dedication of our staff, who continue to deliver high-quality services to our communities every day.

Looking ahead, my focus will be on building strong, collaborative relationships with our member councils. Ensuring councils are at the centre of East Waste's decision-making and are provided with clear, timely, and relevant information. By working in partnership, we can deliver services that meet local needs whilst also

positioning East Waste as a leader in sustainable waste management.

I extend my thanks to the Board, the Audit & Risk Management Committee, our dedicated staff, and, most importantly, our member councils for their trust and support. I look forward to working closely with all of you as we continue to deliver value, innovation, and sustainability for the communities we serve.



Leonard Leyland
General Manager



East Waste spreading recycling know-how at the Burnside Carols.



Strategic DIRECTION

Strategic Management Framework

East Waste's Strategic Plan 2020-2030 (the Plan) outlines East Waste's vision and sets the goals and priorities that guide and will continue to guide our decision making over the remainder of the plan.

East Waste is undergoing a transformational shift from a reactive waste collection service provider to a broader role as a resource manager and active community behaviour change agent. This transformation presents significant opportunities to reshape how our community perceives and manages waste, ensuring maximum value and reuse potential from the resources we collect. With our unique connection to Councils and direct service delivery, East Waste is well positioned to help drive this change.

The Plan provides a clear direction for our various strategic initiatives and is implemented through actions that directly benefit our Member Councils and the communities we serve. While the Plan does not encompass every aspect of our

operations, it focuses on the following strategic drivers that will shape our future:

- Reducing and Recycling Food Waste
- Changing Recyclables Market
- Federal and State Strategies and Policies
- Solid Waste Levy.

East Waste's suite of Strategic Management Plans provide further detail on how we will achieve our vision. The key Strategic plans include:

- Strategic Management Plan
- Fleet Asset Management Plan
- Long Term Financial Plan



Strategic DIRECTION



Strategic Plan Implementation and Outlook

Over the past year, East Waste strengthened its role as a leader in waste management by delivering on key aspects of our Strategic Plan, Long Term Financial Plan, and Fleet Asset Management Plan.

Together, these plans guide our transition from simply collecting waste to becoming a proactive resource manager and driver of community behaviour change.

This year, we:

- Delivered reliable kerbside services across our Member Councils.
- Helped achieve some of South Australia's highest landfill diversion rates.
- Expanded community education programs, including Which Bin? and Why Waste It?.
- Continued to manage and maintain a modern fleet to industry best practice.

Looking ahead, our focus for 2025/2026 is on building a cleaner and more sustainable future by:

- Expanding service options and partnerships with councils.
- Increasing recycling and food waste recovery,

while reducing contamination in household bins.

- Providing tailored waste services for multi-unit dwellings and businesses.
- Delivering leading behaviour change programs in schools and communities.
- Preparing for a future transition to low-emission fleet technologies.
- Through these efforts, East Waste will continue to deliver value for our Member Councils and the communities we serve, while supporting the development of a strong local circular economy.

These Strategic Management Plans are supported by a hierarchy of East Waste's strategies and policies which will be delivered through action plans, management plans, internal work plans and the Annual Business Plan and Budget.



Governance

& LEADERSHIP

Our Board

As defined by the East Waste Charter, the Board comprises eight (8) Directors – one (1) Director appointed by each of the Member Councils (Executive or Elected Member), and one (1) independent person appointed by the Board, with endorsement from all Constituent Councils, who serves as Chairperson.

In accordance with the Charter, each Member Council may also appoint a Deputy Director. The Board plays a vital role in shaping East Waste's strategic direction, ensuring strong governance, and guiding the organisation toward future success. Their collective expertise and leadership have been instrumental in overseeing the

delivery of our Strategic Management Plans, supporting innovation in service delivery, and ensuring that East Waste continues to provide value to Member Councils and their communities.

The Board's collaborative approach has also positioned East Waste as a trusted regional partner in advancing sustainability and resource recovery. The Board appoints a General Manager who is responsible for implementing decisions made by the Board and managing the day-to-day operations of the Authority. In keeping with East Waste's commitment to sound financial management and transparency, the Chairperson of the Board receives a modest stipend of \$26,000, with no other allowances paid to Members of the East Waste Board.

East Waste Board

As at 30 June 2024

Fraser Bell
Independent
Chairperson



Mayor Melissa Jones
Deputy Chair
The Corporation of the
Town of Walkerville

Cr. Grant Piggott
City of Norwood
Payneham & St Peters

Sam Dilena
City of Prospect

Cr. Pia Goerge
City of Mitcham

Cr. Lucy Huxter
Adelaide Hills Council

Cr. Ted Jennings
City of Burnside

Mr Paul Di Iulio
Campbelltown City
Council

Claude Malak
City of Unley



Governance & LEADERSHIP

Our Management

East Waste Administration is responsible for the coordination, implementation, and management of Board decisions, services, and activities in line with the East Waste Strategic Plan.

During the year, there were several changes in the leadership of the organisation. Mr Rob Gregory served as General Manager until November 2024, followed by Mr David Maywald, who provided stability and leadership as Acting General Manager until July 2025. In July 2025, Mr Leonard Leyland was formally appointed to the role of General Manager, ensuring continuity and a renewed focus on delivering East Waste's strategic priorities.

The General Manager is supported by three Managers, who together form the Executive Team. Each Manager leads a portfolio aligned with East Waste's key areas of business:

- **Manager Business Services**

- Information Services
- Governance
- Customer Service

- Work Health & Safety
- Risk
- Procurement / Contract Management
- Data/Reporting

- **Manager Operational Services**

- Fleet Asset Management
- Workshop Management
- Service delivery Oversight
- Operational Improvement
- Depot Maintenance

- **Manager HR & Financial Services**

- Payroll
- Accounts Payable
- Accounts Receivable
- Human Resources
- Workforce Development
- Employee Relations
- Budgeting & Forecasting

In 2045/25 the Executive Leadership Team received the following remuneration:

Executive Leadership Team	Female	Male	Salary Range
General Manager		1	\$193,000
Manager	1	2	\$136,000 - \$156,500

Salary packages available to the Executive Leadership Team included:

- Use of a motor vehicle or payment of a motor vehicle allowance
- Reimbursement for mobile telephones.

There were no additional allowances, benefits or bonuses paid to members of the Executive Team.



Governance

& LEADERSHIP

Governance Framework

East Waste's governance framework is a structured system of rules, practices, processes, and relationships that guide how East Waste is directed, managed, and helps to ensure accountable. It provides the foundation for achieving organisational goals, ensuring compliance with legislation, managing risks, and aligning the interests of our Constituent Councils.

Board Meetings Held in Confidence

East Waste is committed to open, accountable, honest and reasonable decision making, Members of the public are welcome to attend meetings of the East Waste Board and Board Committees. On occasion, the Board and its Committees may be closed to the public under

section 90(2) of the *Local Government Act 1999* in order to consider matters of a confidential nature. They may also make an order under section 91(7) to retain information in confidence.

The table below details the Items considered by the East Waste Board in confidence.

Date of Meeting	Subject	Order Expiry Date	LG Act Reference	Items retained in confidence	Items released from confidence
14 August 2024	East Waste Business Operations Centre Lease	Until the lease is executed.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	RFT 2024/05: Municipal Solid Waste Processing / Disposal Tender Evaluation Report	Until further order.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	Draft Fleet Asset Management Plan & Strategy	Until further order.	90(3)(d)	Appendix 1 within Attachment A	All
26 September 2024	Resignation of General Manager East Waste	Until further order.	90(3)(a)	Minutes	All
17 October 2024	East Waste Aggregated Contract Risk & Opportunity	Until further order.	90(3)(h)	Report, Attachment, Minutes	All
29 October 2024	Municipal Solid Waste Contract	Until further order.	90(3)(h)	Report	All
21 November 2024	RFT 2025/07: Cab Chassis & Compactors	Until further order.	90(3)(b)	Report, Attachment, Minutes	Nil.
21 November 2024	Appointment of Independent Consultant	Until further order.	90(3)(b)	Report, Attachment, Minutes	All
26 June 2025	RFT 2025/04: Bulk Fuel	Until further order.	90(3)(d)	Report, Minutes, Attachment A, B, C	Nil.



Governance & LEADERSHIP

In June 2025 the East Waste Board remade the orders on three (3) items and released 24 items from confidence.

A copy of East Waste's Confidential Item Register is available to view on our website.

Local Government Act Reference Explanation

90(3)(a) Personal Affairs	90(3)(j) Information provided on a confidential basis by a Minister of the Crown
90(3)(b) Commercial Advantage	
90(3)(c) Trade Secret	
90(3)(d) Commercial Information (not a trade secret)	90(3)(k) Tenders
90(3)(e) Security/Safety	90(3)(m) Proposed Amendment to a Development Plan
90(3)(g) Breach any Law	
90(3)(h) Legal Advice	90(3)(n) Freedom of Information Act 1991
90(3)(i) Litigation	90(3)(o) Award Winner

Delegated Authority

The East Waste Board (Board) exercises a range of statutory powers and functions. In November 2024 the Board delegated the authority to make decisions on specified matters to the General Manager or anyone acting in that position.

East Waste's Register of Delegations reflects the delegated authority from the Board to the General Manager (and subsequently any further sub-delegations). The Register of Delegations is available to view on East Waste's website.

Access to Documents Held by East Waste

Most information and documentation held by East Waste is available for public inspection and is readily available without recourse to the *Freedom of Information Act 1991*.

Copies of the following policies are available on the East Waste website:

- Behaviour Standards Policy
- Budget Framework Policy
- Code of Practice – Procedures at Meetings
- Complaint Handling Policy
- Credit Card Policy
- Diversity and Inclusion Policy
- Leave Policy

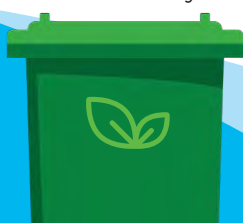
- Member Council Rebate and Distribution Policy
- National Competition Policy
- Policy Development Policy
- Procurement Policy
- Prudential Management Policy
- Risk Management Policy
- Sale and Disposal of Assets Policy
- Sexual Harassment Policy
- Treasury Management Policy

Pursuant to section 132 and Schedule 5 of the *Local Government Act 1999* the following categories of documents are available on the East Waste website. Upon request a printed copy can be provided:

- Eastern Waste Management Authority Charter
- Strategic management plans
- Registers and Returns
- Codes
- Meeting papers
- Policy and administrative documents

Freedom of Information

Request for information that is not generally readily available to the public will be considered



Governance & LEADERSHIP



under the *Freedom of Information Act 1991*. Freedom of Information forms and a list of fees and charges applicable to requests are available from east@eastwaste.com.

East Waste did not receive any Freedom of Information Applications in the 2024/25 period.

In accordance with section 9 of the *Freedom of Information Act 1991*, East Waste must make available for public inspection an annual 'Information Statement' that provides an overview of its structure, functions and documents. This information is detailed in other sections of this Annual Report and can be viewed on East Waste's website.

Request to Review an Internal Decision

A person may request a review of a decision of the East Waste Board or an East Waste employee in accordance with section 270 of the *Local Government Act 1999* and East Waste's Complaint Handling Policy.

East Waste did not receive any requests to review an internal decision in the 2024/25 period.

Public Interest Disclosures

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrong doing within the South Australian public sector, including council subsidiaries. East Waste does not tolerate improper conduct by its employees, officers or Elected Members, or the use of reprisals against those who disclose such conduct. Due to the nature of the *Public Interest*

Disclosure Act 2018, there are no statistics on disclosures received.

Corporate Credit Cards

As part of our commitment to transparency and accountability, East Waste provides a statement outlining corporate credit card expenditure each reporting year.

A small number of Leadership staff are provided with corporate credit cards to enable the efficient procurement of goods and services directly related to business operations. This ensures timely payments, particularly for online or immediate transactions, while reducing administrative costs.

Strict controls are in place to ensure financial responsibility, including a Credit Card Policy which was recently endorsed by the Board in 2024/2025. All staff issued with a credit card must provide valid tax invoices and proof of purchase for every transaction. All information is subject to regular internal review and is available for audit and scrutiny. Credit cards are also required to be returned immediately upon cessation of employment.

In 2024/25, five corporate credit cards were active. Purchases were made primarily for operational needs and business continuity, with total expenditure for the year amounting to \$50,310. This reflects East Waste's ongoing commitment to prudent financial management and the responsible use of public funds.



Governance & LEADERSHIP

Governance

East Waste is governed by a Board in accordance with the *Local Government Act 1999*, the *Eastern Waste Management Authority Charter (Charter)*, and other relevant policies. The Board provides strategic leadership, oversight, and direction, ensuring that East Waste delivers high-quality, sustainable services for the benefit of our Member Councils and communities.

During the 2024/25 financial year, the Board actively considered reports and recommendations from Administration and the Audit & Risk Management Committee, set budgets, and made decisions on strategies and policies to guide the organisation's ongoing operations.

These decisions provide the framework for sound governance, operational excellence, and long-term planning at East Waste.

The Board held five Ordinary meetings on in the Mayor's Parlour, City of Norwood, Payneham, and St Peters. All meetings were open to the public, conducted in accordance with the *Local Government Act 1999* and the Charter, except

where items were classified as confidential under the Act.

In May 2024, the Board adopted a Code of Practice – Procedures at Meetings, providing clear guidance on meeting conduct. The Code is available on the East Waste website.

In addition to the Ordinary meetings, the Board convened five Special meetings during the year to address time-sensitive matters and strategic opportunities.

The table on the following page summarises Board Director attendance across all ten meetings, reflecting the active engagement and commitment of Directors in guiding East Waste's governance and future direction.



Governance

& LEADERSHIP

Directors	Representing	Ordinary Meetings	Special Meetings	Total Attendance
Mr Fraser Bell	Independent Chairperson	5	5	100%
Cr Lucy Huxter	Adelaide Hills Council	2	4	60%
Cr Ted Jennings	City of Burnside	5	4	90%
Mr Paul Di Iulio	Campbelltown City Council	3	5	80%
Cr Claire Clutterham (July – May)	City of Norwood, Payneham and St Peters	3	1	50%
Cr Grant Piggott (June to May)	City of Norwood, Payneham and St Peters	1		100%
Mayor Heather Holmes-Ross (July to January)	City of Mitcham		1	10%
Cr Pia George (February to June)	City of Mitcham	3	1	100%
Mr Claude Malak	City of Prospect	4	3	70%
Mr Sam Dilena	City of Unley	4	4	80%
Mayor Melissa Jones	Corporation of the Town of Walkerville	3	4	70%



Governance

& LEADERSHIP

In accordance with the East Waste Charter, each Constituent Council appoints a Deputy Director for a term determined by that Council. Deputy Directors may act in place of their Council's Director when required, exercising the same powers and responsibilities as a Director.

Their participation ensures continuity of governance and supports the Board in making

informed decisions on behalf of all Member Councils.

During the 2024/25 financial year, the following Deputy Directors attended the meetings listed below, actively contributing to strategic discussions, oversight, and decision-making that guide East Waste's operations and future direction:

Deputy Directors	Representing	Ordinary Meetings	Special Meetings
Mr David Waters	Adelaide Hills Council	1	1
Mr John McArthur	Adelaide Hills Council	2	
Cr Andy Xing	City of Burnside		
Mr Andrian Wiguna	Campbelltown City Council	2	
Mr Mario Barone	City of Norwood, Payneham and St Peters	1	
Mr P Hill	City of Mitcham	1	3
Mr Matt Pears	City of Mitcham		1
Mr Sam Wellington	City of Prospect	1	1
Mr Peter Tsokas	City of Unley		
Cr Jay Allanson	Corporation of the Town of Walkerville	1	1

For the period 1 July 2024 to 30 June 2025, the Board had two Committees being:

- Audit and Risk Management Committee
- General Manager Performance Development Review Committee.

A summary of the functions, membership and meeting arrangements for each of the Committees follows.

All Committees are required to operate within their own Terms of Reference and may be required to make recommendations to the Board. The recommendations will only take effect when adopted by the Board. Copies of the Terms of Reference, Agendas and Minutes for each Committee may be found on East Waste's website.



Governance & LEADERSHIP

Committees

Audit & Risk Management Committee Annual Report 2024/25

East Waste's Audit & Risk Management Committee is established in accordance with Clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, Clause 30 of the *Local Government Act 1999* (the Act).

The Committee is established to provide independent assurance and advice to East Waste on accounting, financial management, internal controls, risk management, internal and external audits.

The Committee has undertaken its principal functions as outlined in Clause 30(4), Schedule 2 of the *Local Government Act 1999* which includes:

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

Message from the Chairperson

The Committee's body of work is progressing in maturity, and it remains committed to ensuring that its contributions effectively support the strategic objectives of East Waste.

On behalf, of the Committee I would like to thank members and management for their valuable contributions to the work of the Committee over this period.

In particular, I would like to acknowledge the commitment and dedication of Ms Sandra Di Blasio, who after serving (almost) three (3) terms on the Audit and Risk Management Committee tendered her resignation in March 2025.

Member Councils are invited to provide feedback

on the performance of the Committee for the continuing development of the Committee's operations.



Emma Hinchey
Chair

East Waste Audit & Risk Management Committee

Membership, Meetings and Performance

The Committee's Terms of Reference specify that Membership of the Committee shall be as follows:

- Three (3) Independent Members determined by the Board to have experience relevant to the functions of the Committee.
- One (1) Member of the Board determined by the Board to have experience relevant to the functions of the Committee.
- The appointment of the Independent

Chairperson of the Board to the Committee shall be a standing appointment.

Membership of the Committee for the 2024/25 year was as follows:

- **Independent Presiding Member:** Mrs Emma Hinchey.
- **Independent Members:** Ms Linda Green, Ms Sandra Di Blasio (resignation March 25)
- **Independent Board Chairperson:** Mr Fraser Bell
- **Board Appointed Member:** Mr Paul Di Iulio



Governance & LEADERSHIP

Attendance at Meetings

Committee Member	17 September 2024	13 November 2024	19 February 2025	23 April 2025	18 June 2025	Percentage of meetings attended
Emma Hinchey	✓	✓	✓	✓	✓	100%
Sandra Di Blasio	✓	✓	Apology	Resigned in March '25		66%
Linda Green	✓	✓	✓			80%
Fraser Bell	✓	✓	✓	✓	Apology	100%
Paul Di Iulio	✓	✓	✓	✓	✓	100%

Sitting Fees

The Independent Chairperson received a sitting fee of \$660 (ex GST where applicable) for each meeting attended. Independent Members received a sitting fee of \$550 (ex GST where applicable) for each meeting attended.

The sitting fees will be indexed in November 2025.

Sitting fees are not paid to Board Members on the Committee.

Committee Activities for 2024/25

During the 2024/25 financial year the Committee met on five (5) occasions and considered a total of 45 items covering topics such as, but not limited to:

- Financial Statements and Budget Reviews
- Treasury Management Performance Report
- Review of the Long Term Financial Plan FY2025-2034
- 2023/24 Annual Report
- 2025/26 Annual Plan and Budget
- External Audit Plan
- Proposed Internal Audit Process
- Strategic Risk Register Review

- Draft Fleet Asset Management Plan and Strategy
- Prudential Review – Municipal Solid Waste Contract Project
- Prudential Review – Supply of Collection Vehicles
- Request for Tender – Cab Chassis Compactors
- Request for Quote – Provision of Internal Audit Services
- Communication System Upgrade – Customer Service Metrics
- Review of Delegated Powers
- Board and Committee Performance Evaluations
- Reviews of existing and proposed policies.

Looking ahead, the Audit and Risk Management Committee will continue to strengthen oversight of East Waste's financial reporting, internal controls, and risk management practices to ensure transparency, compliance, and long-term resilience.



Governance

& LEADERSHIP



General Manager Performance Development Review Committee

The East Waste Board is responsible for the appointment of the General Manager. The General Manager Performance Committee facilitates the enhancement of performance planning and review processes for the General Manager and is responsible for management of the employment contract and setting the remuneration of the General Manager.

The Committee operates according to its Terms of Reference and consists of three (3) member, one of whom is the Chairperson of the Board.

Membership of the Committee for 2024/25 was as follows:

- **Chairperson:** Mr Fraser Bell
- **Board Members:** Mayor Dr Heather Holmes Ross and Councillor Claire Clutterham.

Attendance at Meetings

In accordance with the Committee's Terms of Reference it held one meeting on 17 June 2024. All members of the Committee were in attendance.

One matter was determined by Circular Resolution in February 2024.

No Sitting Fees are paid to this Committee.

Risk Management/Internal Controls

East Waste is committed to managing risks effectively to safeguard its staff, assets, operations, and the communities it serves.

Risk management has become a more significant focus in recent years and is now embedded throughout the organisation, from strategic planning to day-to-day operational activities, ensuring that decisions are informed, responsible, and aligned with the Authority's objectives. East Waste's risk Management framework is guided by the *Local Government Act 1999*, the East Waste Charter, and contemporary risk management standards.

Risk Management Framework

The Board provides oversight of East Waste's risk management framework, supported by the Audit & Risk Management Committee and the Executive Team.

Risks are identified, assessed, and monitored through a structured process that includes the use of risk registers, regular reviews, and reporting mechanisms.



Governance & LEADERSHIP

Key Risks and Mitigation Strategies

East Waste manages a broad range of risks, including operational, financial, compliance, environmental, and reputational risks. Examples of mitigation strategies include:

- **Operational Risks:** Fleet maintenance programs, driver management, and workshop procedures ensure safe and reliable service delivery.
- **Financial and Compliance Risks:** Internal controls, budgeting, auditing, and corporate credit card policies safeguard financial integrity and legislative compliance.
- **Waste Diversion Programs:** FOGO rollouts, and carbon reporting support sustainable practices and compliance with environmental standards.
- **Workforce Risks:** Training, WHS programs, and clear policies maintain a safe and skilled workforce capable of meeting operational demands.

Internal Controls

East Waste maintains a robust system of internal controls designed to safeguard assets, ensure accurate financial reporting, and maintain compliance with policies and legislation. Key controls include:

- **Financial Controls:** Budget management, monthly reporting, internal audits, and expenditure approvals.
- **Operational Controls:** Fleet and depot management, service scheduling, and risk-based maintenance programs.
- **Information and Technology Controls:** Data security, system backups, and monitoring protocols.

Governance and Oversight

The Board, supported by the Audit & Risk Management Committee, regularly reviews East Waste's strategic risks. Key risks and

mitigation outcomes are reported annually, ensuring oversight, accountability, and transparency in decision making.

Continuous Improvement

East Waste is committed to continuously enhancing its risk management and internal control framework. Initiatives include ongoing staff training, process improvement, and the adoption of emerging technologies such as Artificial Intelligence (AI) to improve predictive maintenance, route planning, and operational efficiency.

These initiatives strengthen the organisation's ability to anticipate and respond to risks, supporting long-term sustainability and service excellence.

Through a proactive approach to risk management and robust internal controls, East Waste ensures that it can continue delivering safe, sustainable, and high-quality services while providing value to Member Councils and the communities they serve.



Performance & OPERATIONS

Year in Review

Highlights and Achievements

The 2024/25 financial year has been one of growth, innovation, and operational excellence for East Waste. Key highlights and achievements include:

Strategic and Operational Success

Strengthened operational capacity across our fleet and workforce, ensuring safe, reliable, and cost-effective services.

Completed 100% of the WHS Action Rebate Plan, demonstrating our commitment to workplace safety and continuous improvement.

Anticipated end of year operating surplus, reflecting our dedication to providing efficient, cost-effective services to our Member Councils and communities

Adopted the 2025/26 Annual Plan and Budget, aligning financial and operational priorities with Member Council expectations.

Waste Diversion and Sustainability

Continued support for Food Organics and Garden Organics (FOGO) trials and rollouts, reducing landfill, engaging communities, and contributing to South Australia's waste diversion targets.

Achieved a member council average of 56% of material diverted from landfill, reflecting a strong focus on resource recovery and environmental stewardship.

Initiated carbon reporting and developed a Fleet Asset Management Plan, providing a roadmap for low-emission fleet investment and sustainable operations.

Financial and Governance Excellence

Positive findings from the external finance audit reaffirmed the strength of our financial management, governance framework, and internal controls.



Performance & OPERATIONS

Adoption of new policies, including Diversity & Inclusion, Leave, and Credit Card Policies, enhancing transparency, accountability, and a values-based organisational culture.

Community Engagement and Service Delivery

Delivered 10.3 million bin collections and 28,154 hard waste collections, supporting Member Councils in meeting community expectations.

Collected and recycled 12,968 mattresses, 7,143 repaired bins, and approved 9,902 additional bin permits.

Handled 98,945 customer enquiries via telephone and online/email channels, ensuring responsive and high-quality customer service.

Leadership and People

Transitioned leadership seamlessly, with Leonard Leyland appointed as General Manager in July 2025.

The Board and Executive Team provided strong governance, strategic oversight, and leadership throughout periods of change.

Challenges and Opportunities

The 2024/25 year presented both challenges and opportunities as East Waste continues to navigate a rapidly evolving waste management landscape. Changing environmental targets, emerging technologies, and increasing community expectations require the organisation to remain adaptable and forward-looking.

Operational pressures, including maintaining a modern fleet and achieving ambitious diversion targets, demand careful planning and innovative solutions. A significant challenge during the year was the transition in leadership, with the departure of the General Manager and the appointment of a new leader.

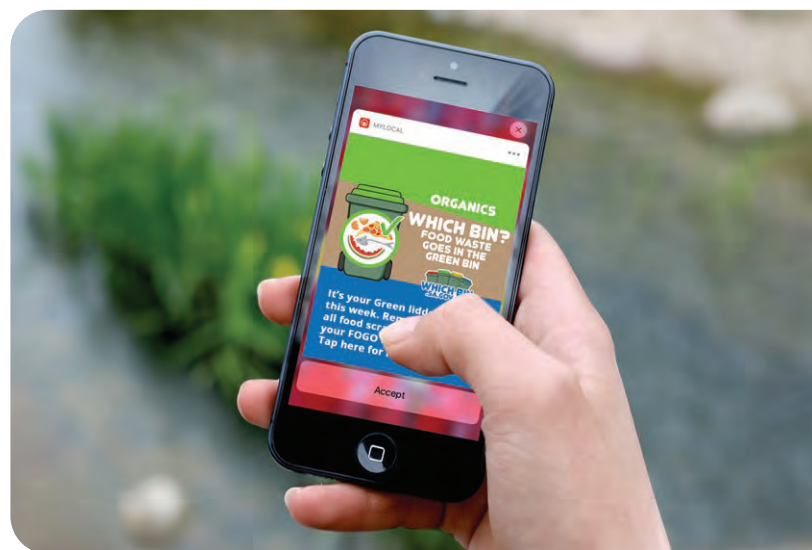
Managing this change while maintaining organisational focus and service continuity required strong governance and collaboration across the Board and Executive Team.

At the same time, these challenges create opportunities for East Waste to strengthen its leadership in sustainable waste management. Expanding Food Organics and Garden Organics (FOGO) programs, tailored services for multi-unit dwellings, and business precinct models provide avenues to increase recycling and community engagement.

The Fleet Asset Management Plan and initiatives to adopt low-emission vehicles position the organisation to improve both sustainability and operational efficiency.

Looking forward, emerging technologies such as Artificial Intelligence (AI) offer exciting possibilities. AI-driven analytics can support smarter route planning, optimise collection schedules, and enhance predictive maintenance for the fleet, improving service reliability while reducing costs and environmental impact. Behaviour change programs, ongoing engagement with Member Councils, and strategic partnerships will continue to be central to achieving East Waste's long-term vision.

By proactively managing these challenges and embracing innovation, East Waste is well-positioned to deliver efficient, sustainable, and high-quality services for the communities it serves.



Performance

& OPERATIONS

Key Statistics



122,221 TONNES COLLECTED
FROM KERBSIDE BINS*



10,322,122 ANNUAL BIN
COLLECTIONS



28,154 HARD WASTE COLLECTIONS
COMPLETED



2,835 HARD WASTE TONNES
CONVERTED TO ALTERNATE FUEL



56% OF MATERIAL DIVERTED
FROM LANDFILL



57 COLLECTION
VEHICLES



7,143 BIN REPAIRS UNDERTAKEN
BY THE MOBILE TEAM



10,396 NEW/REPLACEMENT
BINS SUPPLIED



98,945 ENQUIRIES RECEIVED &
RESOLVED Phone 48,745 Online 50,200



12,968 MATTRESSES COLLECTED
AND RECYCLED



9,902 ADDITIONAL BIN PERMITS
APPROVED

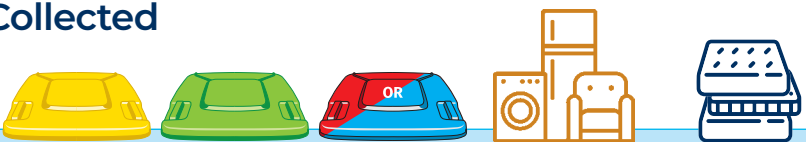
*Kerbside Bin Tonnes include Litter but don't include Mitcham Landfill.



Performance

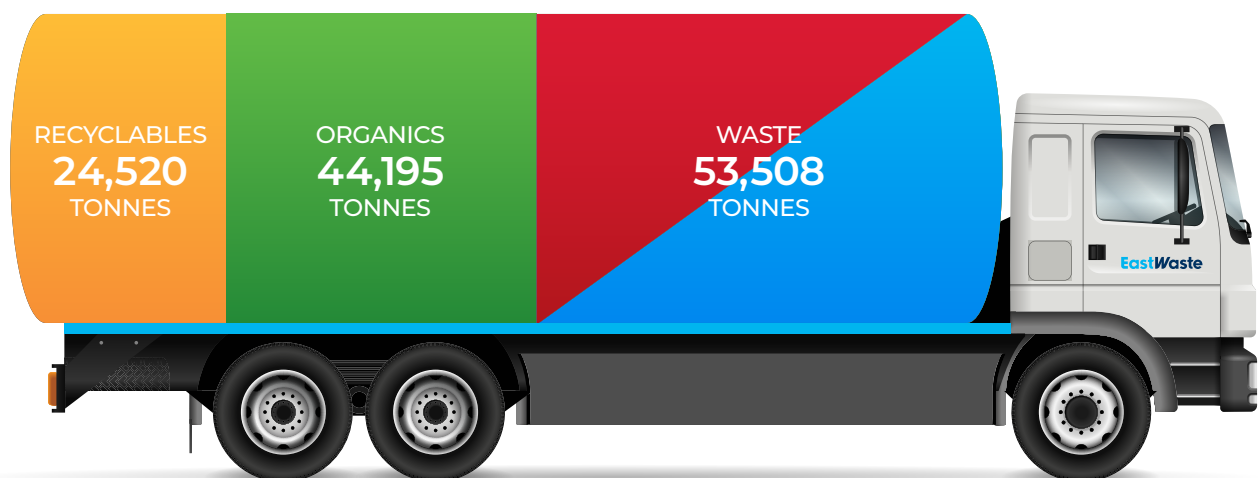
& OPERATIONS

Kerbside Tonnage Collected



Member Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,352	4,926	7,436	90	427
City of Burnside	3,635	6,925	6,774	403	1,924
Campbelltown City Council	3,897	7,010	9,806	540	2,853
City of Mitcham *	5,169	10,558	11,258	775	3,301
City of Norwood Payneham & St Peters	3,077	4,892	6,959	404	1,764
City of Prospect	1,581	3,223	3,535	280	984
City of Unley	3,173	5,575	6,417	286	1,568
Town of Walkerville	636	1,086	1,323	57	147

*City of Mitcham undertakes the collection of Landfill for its residents



Performance

& OPERATIONS

Strategic and Business Plan Performance

The 2024/2025 financial year was a period of strategic consolidation and operational achievement for East Waste, as we continued to deliver efficient, safe, and sustainable waste management services for our Member Councils.

Building on the momentum of weekly FOGO (Food Organics, Garden Organics) trials and rollouts, the year saw these programs expand across multiple councils, achieving notable reductions in landfill and fostering positive behaviour change within communities. The evolving regulatory landscape continued to present challenges.

A review of East Waste's financial model and strategy commenced during 2024/25 to ensure alignment with operational priorities and long-term sustainability objectives. This review reinforced East Waste's position as a financially responsible, innovative, and progressive waste management authority, enabling the organisation to respond effectively to emerging industry trends and operational demands.

During the year, East Waste also commenced a carbon reporting project, establishing a framework to measure, monitor, and report greenhouse gas emissions associated with our operations. This initiative represents an important

step in understanding our environmental footprint, identifying reduction opportunities, and supporting the organisation's long-term sustainability goals.

Procurement activities during the year included procuring a landfill contract, with a focus on leveraging collective purchasing power to secure cost-effective and future-focused agreements. Lessons learned from prior market engagements informed robust contract structures and enhanced service efficiency.

With a continued emphasis on innovation, collaboration, and sustainability, East Waste delivered its objectives for 2024/25 while laying the groundwork for future operational improvements.

The organisation strengthened its strategic direction, enhanced community engagement, and maintained high standards of service delivery, ensuring long-term value for Member Councils and the communities they serve.

Procurement, Legal Costs, Risk Management

East Waste is committed to a fair, transparent and accountable process when acquiring goods and services consistent with section 49 of the *Local Government Act 1999*.

Each year goods and services are procured to support the delivery of the Annual Business Plan and Budget. The East Waste Board has adopted a Procurement Policy to govern all procurement activities, excluding the purchase and disposal of land and other assets owned by the Authority.

The authority to approve an exemption from using the required method of procurement is delegated to the General Manager in accordance with expenditure delegations as listed in East Waste's Register of Delegations. Exemptions to

this Policy shall be reported to the Board through the Information Report.

Legal costs

Under section 131 of the *Local Government Act 1999*, legal costs incurred during the past financial year are to be included in the Annual Report.

At the time of preparing this report, the East Waste had incurred \$28,271 in legal costs.



Performance

& OPERATIONS

Work Health and Safety

At East Waste safety is part of our culture. East Waste is committed to providing a healthy and safe work environment that minimises the risk of injury or illness arising from work activities. East Waste recorded one lost time injury (LTI) in 2024/25 which is consistent with previous years.

Annual Lost Time Injuries

(lost time injuries represent one complete shift or more of lost time)

2022/23	2023/24	2024/25
2	0	1

Injury Management

East Waste received four workers compensation claims during 2024/25.

This is consistent with previous years and accounts for approximately 5% of the workforce.



Environment & SOCIAL RESPONSIBILITY

Waste Diversion and Recycling

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

These positive results are driven not only by the implementation of Food Organics and Garden Organics (FOGO) trials with some councils achieving diversion rates above 70% in their trial areas but also by East Waste's comprehensive education and behaviour change initiatives.

The FOGO programs have been pivotal in reducing landfill volumes, promoting sustainable

household practices, and encouraging residents to actively separate their waste.

Complementing these programs, East Waste's ongoing engagement campaigns, workshops, and targeted community initiatives have helped embed recycling habits and increase awareness of responsible waste management.

By combining innovative collection programs, operational excellence, and community education, East Waste is successfully advancing the circular economy, diverting valuable resources from landfill, and contributing to a more sustainable environment for current and future generations.

Community Engagement and Education

East Waste places community education and engagement at the heart of its operations, recognising that informed and engaged residents are key to achieving sustainable waste outcomes.

In 2024/25, the organisation strengthened partnerships with KESAB Environmental Solutions combined with OzHarvest, delivering interactive school education programs that teach students the importance of recycling, food waste reduction, and responsible environmental practices.

Beyond schools, East Waste actively participates in community events, local festivals, and market stalls, providing hands on demonstrations and resources to engage residents directly. Communication initiatives such as newsletters, social media campaigns, and radio shows further amplify messages about recycling, organics separation, and sustainable waste behaviours.

These combined efforts have fostered a culture of environmental responsibility, strengthened community trust, and ensured that the

behaviour changes promoted through education are practical, consistent, and impactful, contributing to the high diversion rates achieved by Member Councils.



Environment & SOCIAL RESPONSIBILITY

Sustainability Initiatives

East Waste is committed to minimising environmental impact and supporting the circular economy.

In 2024/25, key initiatives included:

- **Carbon Reporting:** Commenced measuring and monitoring greenhouse gas emissions to guide future reduction strategies.
- **Fleet Sustainability:** Continued best-practice fleet management with a focus on transitioning to low-emission vehicles.
- **Resource Recovery:** Expanded FOGO programs and supported recycling and organics initiatives to divert materials from landfill.

- **Community Engagement:** Encouraged sustainable behaviours through education and outreach programs.

These efforts demonstrate East Waste's commitment to innovation, environmental stewardship, and long-term sustainability, delivering value for Member Councils and the communities they serve.



People & CULTURE

Staff Profile and Development

At East Waste, our team is the heart of our success, and we are proud to celebrate the diverse range of talents, experiences, and contributions that each staff member brings to our organisation.

With a dedicated and dynamic workforce, we are committed to providing high-quality waste management services and solutions to our community.

A Snapshot of Our Team

- **Total Staff:** 74
- **Departments:** Operations, Administration, Waste Education, Workshop, Customer Service and Risk and WHS.
- **Average Tenure:** 7 years
- **Gender Representation:** 14% female & 86 % male

East Waste's staff come from a range of backgrounds and expertise, united in our mission to deliver effective and sustainable waste services.

Our team includes individuals with experience in operations, customer service, technical roles, and leadership, ensuring that we are always innovating and adapting to meet the changing needs of our stakeholders.

Key Highlights of Our Workforce

- **Experience and Expertise:** Many of our staff have been with East Waste for several years, bringing with them deep industry knowledge and a strong commitment to excellence in waste management.
- **Professional Development:** East Waste is committed to fostering continuous growth for our team. We provide ongoing training, leadership programs, and opportunities for skill development to ensure our staff remain at the forefront of the waste management industry. We currently have multiple staff undertaking further education to enhanced their development.
- **Safety and Wellbeing:** With a focus on

workplace health and safety (WHS), our staff are trained to maintain high standards in safety practices, ensuring that we continue to operate safely, efficiently, and sustainably.

- **Innovation and Efficiency:** Our staff members are constantly exploring new ideas, technologies, and approaches to improve the quality and efficiency of our services. This spirit of innovation drives us to deliver better solutions and reduce our environmental footprint.
- **Community Engagement:** Whether it's through waste education programs or community outreach initiatives, our staff members play an integral role in supporting and educating the communities we serve. Their commitment to sustainability extends beyond their day-to-day work.

A Word from Our Leadership

We are incredibly proud of the team we have built here at East Waste. Each member of our staff plays a crucial role in our mission, and it's through their hard work, dedication, and collaboration that we continue to provide exceptional service to our communities. As we move forward, we remain focused on creating a supportive, safe, and innovative workplace that enables our staff to thrive.

At East Waste, our team is our greatest asset. Together, we are shaping the future of waste management, ensuring that we continue to meet the evolving needs of our communities while upholding our commitment to sustainability, innovation, and service excellence.



People & CULTURE

Our Values

East Waste is in the process of adopting and embedding organisational values that will guide the day-to-day activities and behaviours of all staff.

These values underpin our culture and define the way we work and interact both as individuals and as a collective organisation.

Our values are expressed through ICARE

Integrity

We act honestly, ethically, and with transparency in all that we do. We do the right thing, even when no one is watching.

Consistency

We deliver services reliably and fairly, building trust with our colleagues, Member Councils, and the community. We follow through on commitments and maintain high standards every day.

Accountability

We take ownership of our actions, decisions, and outcomes. We accept responsibility, learn from our experiences, and strive for continual improvement.

Respect

We value diversity, treat others with fairness and empathy, and foster an inclusive and supportive workplace. We listen, acknowledge different perspectives, and work together constructively.

Effective Communication

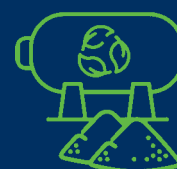
We share information clearly, openly, and in a timely manner. We listen actively, provide feedback respectfully, and ensure our messages are understood.



EastWaste

FINANCIAL
STATEMENTS
2024-2025

**Advancing
Circular
Solutions
for Food
Waste**



Financial Statements

2024-2025

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2024-2025

CERTIFICATION OF FINANCIAL STATEMENTS



Financial Statements

2024-2025

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
User charges	2	25,178	22,559
Investment income	2	133	66
Other	2	2,085	1,574
Total Income		27,396	24,199
EXPENSES			
Employee costs	3	8,894	8,492
Materials, contracts & other expenses	3	15,081	13,123
Finance costs	3	612	442
Depreciation & amortisation	3	2,590	2,512
Total Expenses		27,177	24,569
OPERATING SURPLUS		219	(370)
Asset disposal & fair value adjustments	4	55	81
NET SURPLUS		274	(289)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		274	(289)

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



Financial Statements

2024-2025

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,722	1,634
Trade & other receivables	5	1,824	1,082
Inventory		38	63
Total Current Assets		3,584	2,779
Non-current Assets			
Property, Plant & Equipment	6	13,221	11,038
Total Non-current Assets		13,221	11,038
Total Assets		16,805	13,817
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,555	1,299
Provisions	7	1,015	1,011
Borrowings	7	2,127	2,029
Total Current Liabilities		4,697	4,269
Non-current Liabilities			
Borrowings	7	10,875	8,546
Provisions	7	65	108
Total Non-current Liabilities		10,940	8,654
Total Liabilities		15,637	12,923
Net Assets		1,168	894
EQUITY			
Accumulated Surplus		1,168	894
Total Equity		1,168	894

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



East Waste trucks now feature new messaging to promote better recycling.



Financial Statements

2024-2025

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2025

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2023	1,183	1,183
Net Surplus for Year	(289)	(289)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2024	<u>894</u>	<u>894</u>
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2025	<u>1,168</u>	<u>1,168</u>

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



Financial Statements

2024-2025

STATEMENT OF CASH FLOWS for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		26,521	23,801
Investment receipts		133	62
Employee costs		(8,933)	(8,380)
Materials, contracts & other expenses		(14,710)	(13,141)
Finance payments		(632)	(481)
Net cash provided by operating activities	8	2,379	1,861
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	77	81
Expenditure on renewal/replacement of assets	6	(2,236)	(4,040)
Expenditure on new/upgraded assets	6	(32)	-
Net cash used in investing activities		(2,191)	(3,959)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		2,178	2,155
Repayments of Borrowings		(2,078)	(2,091)
Repayment of lease liabilities		(200)	(285)
Net cash provided by (used in) financing activities		(100)	(221)
Net Increase (Decrease) in cash held		88	(2,319)
Cash & cash equivalents at beginning of period	5	1,634	3,953
Cash & cash equivalents at end of period	5	1,722	1,634

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



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards which requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Authority's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the *SA Local Government Act 1999*. Its principal place of business is at 1 Temple Court Ottoway.

3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

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



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

5.4 Impairment

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

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

No accrual is made for sick leave as the Authority's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Authority does not make payment for untaken sick leave.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.



Widespread adoption of the kitchen caddy has been integral to organics recycling.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11.5% for 2024/25 and 11% for 2023/24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of 'superannuation' salary.

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

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

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

Contributions to Other Superannuation Schemes

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

8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 2 - INCOME

	Notes	2025 \$'000	2024 \$'000
USER CHARGES			
Waste Collection Income		17,586	16,713
Waste Processing Income		7,301	5,569
Administration		291	277
		25,178	22,559
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		133	66
		133	66
OTHER INCOME			
Bin Supply		983	657
Replacement Bins		970	786
Sundry		132	131
		2,085	1,574

NOTE 3 - EXPENSES

EMPLOYEE COSTS			
Salaries and Wages		7,384	6,488
Employee leave expense		13	106
Superannuation		729	616
Wages Casual Agency		520	1,061
Workers' Compensation Insurance		209	142
Other		39	79
Total Employee Costs		8,894	8,492

<i>Number of FTE Employees as at reporting date</i>	71	71
-----------------------------------------------------	----	----



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 3 - EXPENSES (Cont.)

	Notes	2025 \$'000	2024 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		13	13
Additional Bin Service Costs		983	657
Board Expenses		40	22
Waste Processing Costs		7,303	5,569
Electricity		16	17
Fuel, Gas & Oil		1,794	1,994
Legal Expenses		28	9
Licences & Telecommunications Costs		266	235
Maintenance		3,321	3,197
Parts, Accessories & Consumables		3	4
Printing, Stationery & Postage		58	46
Professional Services		534	677
Registration & Insurance - Trucks		528	472
Sundry		194	211
		15,081	13,123
FINANCE COSTS			
Interest on Loans		497	433
Interest on Leases		115	9
		612	442
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	81	82
Plant, Machinery & Equipment	6	2,234	2,171
Right-of-use assets	6	275	259
		2,590	2,512



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 4 - ASSET DISPOSALS

	Notes	2025 \$'000	2024 \$'000
Proceeds from disposal		77	81
Less: Carrying amount of assets sold		(22)	-
Gain (Loss) on disposal		55	81

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	937	618
Deposits at Call	785	1,016
	1,722	1,634

TRADE & OTHER RECEIVABLES

Debtors - general	1,824	1,030
Accrued Income	-	7
Prepayments	-	45
	1,824	1,082



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2025 \$'000	2024 \$'000
Buildings & Other Structures - At Cost		640	617
Accumulated Depreciation		(376)	(294)
		264	323
Plant, Machinery & Equipment - At Cost		23,322	22,388
Accumulated Depreciation		(12,682)	(11,738)
		10,640	10,650
Right-of-use-assets		2,528	1,346
Accumulated Depreciation		(211)	(1,281)
		2,317	65
Total Property, Plant & Equipment		13,221	11,038

	2024 \$'000							2025 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	323	22	-	-	-	(81)	-	264
Plant, Machinery & Equipment	10,650	10	2,236	(1,313)	1,291	(2,234)	-	10,650
Right-of-use-asset	65	-	2,527	(1,346)	1,346	(275)	-	2,317
	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221
2023 (\$'000)	9,510	-	4,040	(1,400)	1,400	(2,512)	-	11,038



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 7 - LIABILITIES

	2025 \$'000		2024 \$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,337	-	1,048	-
Payments received in advance	80	-	80	-
Accrued expenses - other	138	-	101	-
	1,555	-	1,299	-
BORROWINGS				
Loans	1,962	8,636	1,953	8,546
Lease Liabilities	165	2,239	76	-
	2,127	10,875	2,029	8,546
PROVISIONS				
Annual Leave	522	-	496	-
Rostered-Day-Off (RDO)	16	-	84	-
Long Service Leave	477	65	431	1086
	1,015	65	1,011	108



East Waste and Councils continue to support residents with organics recycling.



GRAB A KITCHEN CADDY FROM COUNCIL TODAY

The advertisement features a man with a beard and a blue shirt, looking excited and holding a tall stack of kitchen caddies. The caddies are white with blue and green accents. The background is green. The text 'GRAB A KITCHEN CADDY FROM COUNCIL TODAY' is written in large, bold, white letters. At the bottom, there is a logo for 'WHICH BIN .SA.GOV.AU' and the 'EastWaste' logo. There are also logos for the 'Government of South Australia Green Industries SA' and the 'CITY OF MITCHAM'.

WHICH BIN .SA.GOV.AU

EastWaste

Government of South Australia
Green Industries SA

CITY OF MITCHAM



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 8 - CASH FLOW RECONCILIATION

	2025 \$'000	2024 \$'000
Total cash & equivalent assets	1,722	1,634
Balances per Cash Flow Statement	<u>1,722</u>	<u>1,634</u>
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	274	(289)
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,590	2,512
Net increase (decrease) in employee benefits	46	104
Net increase (decrease) accrued expenses	(13)	(26)
(Gain) / Loss on Disposal	(55)	(81)
Lease liability adjustment	-	(4)
	<u>2,842</u>	<u>2,216</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	(717)	(352)
Net increase (decrease) in trade & other payables	339	(15)
Net increase (decrease) in other provisions	(85)	12
Net Cash provided by (or used in) operations	<u>2,379</u>	<u>1,861</u>
(b) Financing Arrangements		
Corporate Credit Cards	15	15



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 9 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.1% (2024: 4.3%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: Approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: Approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: Accounted for in accordance with AASB 16 as stated in Note 11.

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

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

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

Liquidity Analysis

2025	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
<i>Financial Liabilities</i>					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630

2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
Total	1,634	-	-	1,030	2,664
<i>Financial Liabilities</i>					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
Total	2,089	6,766	1,644	1,048	11,547



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.178 million as at reporting date.

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2024	65	65
Additions of right-of-use-assets	2,527	2,527
Depreciation Charge	(275)	(275)
Adjustments to right-of-use-assets	-	-
At 30 June 2024	2,317	2,317

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	\$'000
At 1 July 2024	76
Additions	2,527
Accretion of interest	115
Payments	(314)
Adjustments to lease liability	-
At 30 June 2025	2,404
Current	165
Non-Current	2,239

NOTE 12 - POST BALANCE DATE EVENTS

There were no events after reporting date that occurred that require to be reported.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2025 \$'000	2024 \$'000
Salaries, allowances & other short term benefits	689	649
TOTAL	689	649

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	4,008	148	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,888	206	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,778	265	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	4,189	447	Provision of kerbside waste collection and hard waste collection services
City of Prospect	2,048	208	Provision of kerbside waste collection and hard waste collection services
City of Unley	4,427	431	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,294	87	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	617	21	Provision of kerbside waste collection and hard waste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.



2024-2025

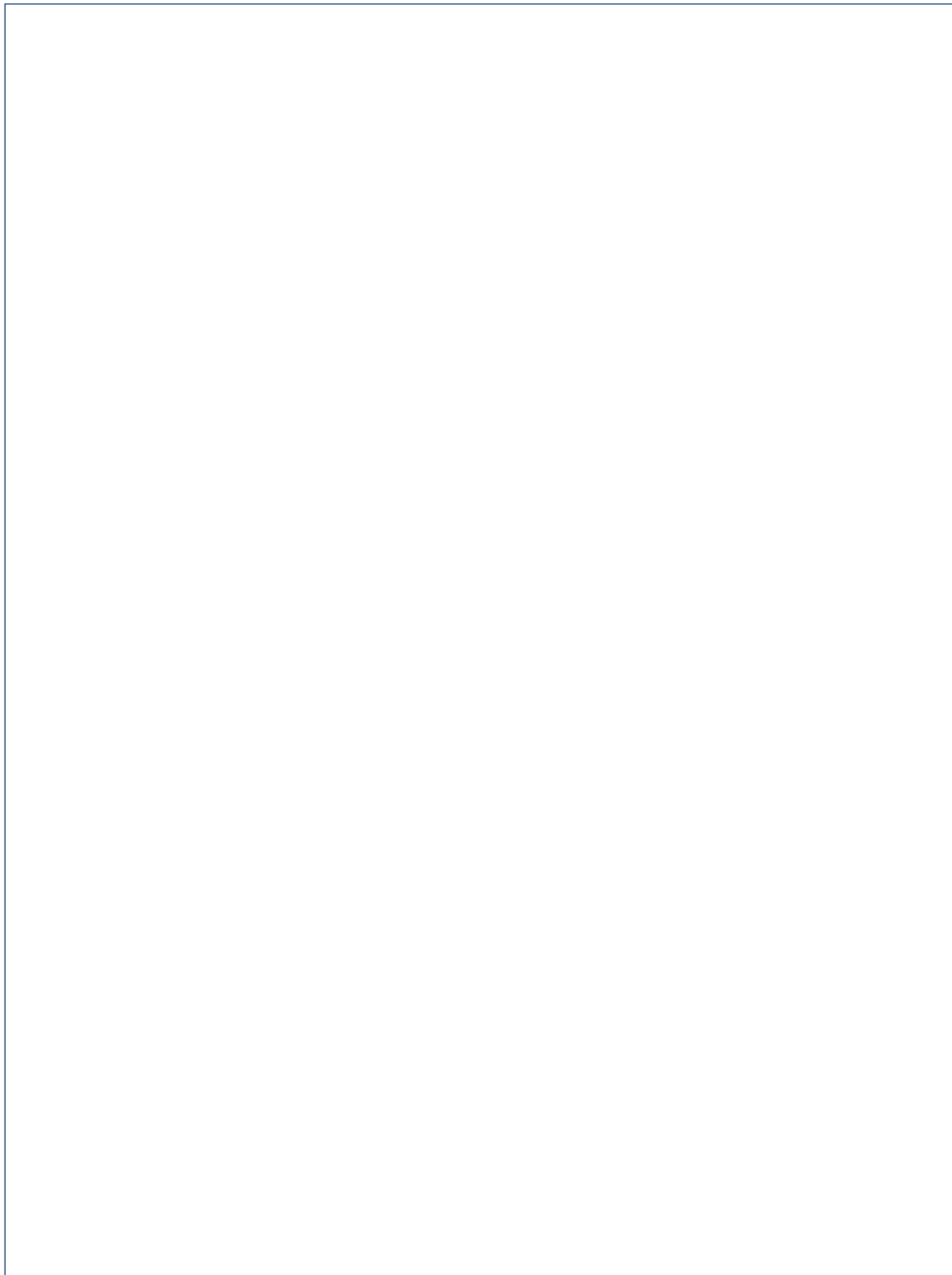
CERTIFICATION OF AUDITOR INDEPENDENCE



Financial Statements

2024-2025

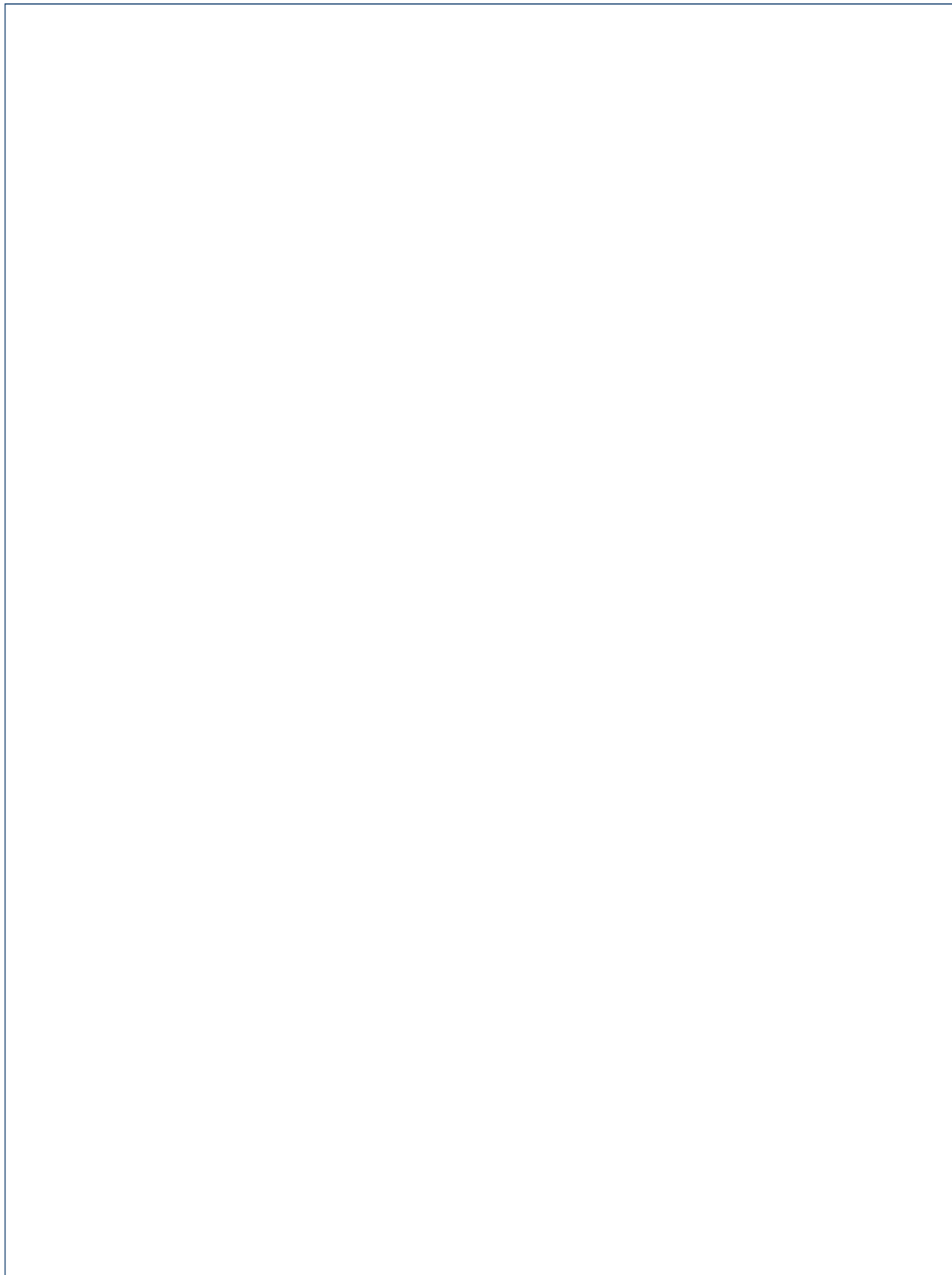
INDEPENDENT AUDITOR'S REPORT



Financial Statements

2024-2025

INDEPENDENT AUDITOR'S REPORT



Looking AHEAD

Priorities for the Next Financial Year

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

East Waste will continue to deliver its schools based and community engagement programs in partnership with KESAB, and local community organisations, reinforcing responsible waste practices.

Key operational improvements will include the implementation of new Complaint Management Software to enhance responsiveness and customer service, the completion of a comprehensive Financial and Strategy Review to ensure alignment with operational priorities

and long-term sustainability objectives, and initiatives to further improve the organisation's WHS culture.

East Waste will continue to refine its Financial Model and Strategy Review during the year, ensuring greater transparency with Member Councils and providing a clear framework for equitable cost allocation and service provision. This initiative will support informed decision-making and strengthen confidence among councils that resources are being managed efficiently and fairly.

Together with ongoing financial and operational initiatives, these priorities will support efficient, reliable, and sustainable service delivery for Member Councils.

Emerging Risks and Opportunities

Building on the organisation's established risk management framework, East Waste continues to monitor emerging operational, regulatory, and workforce risks.

Key considerations include the potential impacts of leadership transitions, evolving regulatory requirements, and operational challenges. At the same time, technological advancements such as AI-driven route optimisation, predictive maintenance, and data analytics offer opportunities to improve efficiency, reduce costs, and enhance service delivery.









Ongoing engagement with Member Councils and the community also provides opportunities to strengthen recycling outcomes, diversion rates, and circular economy initiatives. By proactively monitoring these risks and opportunities, East Waste positions itself to adapt, innovate, and respond effectively to a changing waste management landscape.



East Waste's focus includes the diversion of organic waste from landfill.



EastWaste

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Ottoway SA 5013
-  PO Box 26
Mansfield Park SA 5012
-  08 8347 5111
-  east@eastwaste.com
-  EastWasteSA
-  @East_Waste
-  East Waste - Eastern Waste
Management Authority
-  eastwaste.com.au

Advancing Circular Solutions for Food Waste



9.5 Work Health & Safety Overview

Report Author Manger Business Services

Attachments A: WHS Overview Report 2024/2025

Purpose and Context

The purpose of this report is to present the Audit & Risk Management Committee (the Committee) with East Waste's Work Health & Safety Overview Annual Report for the 2024/2025 financial year (**refer Attachment A**).

The report provides:

- An overview of key WHS metrics and trends
- A summary of corrective actions and hazard management initiatives
- Identification of key risks and opportunities
- Progress against the WHS & Injury Management Action Plan.

This information supports the Committee's oversight role, ensuring East Waste maintains compliance with WHS legislative obligations, aligns with the Local Government Risk Services (LGRS) framework, and continues to build a strong safety culture.

Recommendation

That the Audit & Risk Management Committee:

- 1. Receive and note the East Waste WHS Safety Overview Report 2024/25 (Attachment A, Item 9.5, Audit & Risk Management Committee Meeting, 17 September 2025); and***
- 2. Recommend to the East Waste Board that the WHS Safety Overview Report 2024/25 be presented to the East Waste Board.***

Strategic Link

Objective 5. Provide Leadership

Strategy 5.1 Implement best practice safety standards

Background

East Waste administration is committed to maintaining a safe workplace and meeting its obligations under the *Work Health & Safety Act 2012* (SA). As a self insured organisation, East Waste must actively monitor, review, and report on its WHS and Injury Management performance.

The 2024/2025 period saw a renewed focus on safety leadership, workforce capability, and data-driven decision making, leading to strong improvements in incident rates, hazard management, and compliance. This report is a new report but will now be prepared annually to inform the Committee and support continuous improvement.

Discussion

Key highlights from the 2024/2025 WHS performance include:

- **Incident Reduction:** 35% decrease in overall incidents compared to the previous two years, driven by improved driver quality, strong leadership focus, and enhanced safety culture.
- **Motor Vehicle Claims:** Lowest number of claims in five years (21 total, 60% reduction), though overall repair costs were impacted by one high-cost lithium battery fire incident.
- **Injury Claims:** Four claims were lodged (slightly above last year), with the majority being minor. Hearing loss claims among older employees are emerging as a new trend.
- **Corrective Actions:** Significant progress with a 38% reduction in open corrective actions early in 2025/2026, reflecting improved governance and follow-through.
- **Hazard Management:** Overweight vehicle loads reduced by approximately 65%, supported by technology, driver training, and monitoring systems.
- **Notifiable Incident:** One notifiable incident occurred (partial finger amputation). Immediate corrective actions, training refreshers, and a fleet safety review were completed.

Key challenges include fatigue management, aging workforce, and continued focus on embedding WHS processes under new leadership. Opportunities exist to leverage technology, strengthen training systems, and enhance proactive risk management.

Report

The full WHS Overview report (**Attachment A**) provides detailed performance data, including:

- Accident/incident trends over five years
- Claims analysis, including root causes and high cost events
- Injury management performance and lost time injury rates
- Corrective action tracking and closure rates
- 2024/2025 WHS & Injury Management Action Plan outcomes
- Key hazard management initiatives (overweight vehicle compliance, fatigue risk assessments).

This detailed reporting enables the Committee to monitor progress, evaluate risk management effectiveness, and ensure alignment with strategic objectives.

Conclusion

East Waste has achieved substantial improvements in WHS outcomes during 2024/2025, reflecting a maturing safety culture and commitment to continuous improvement. While progress is

evident, East Waste administration will remain vigilant in managing emerging risks, closing corrective actions, and embedding leadership accountability.

Ongoing investment in technology, training, and governance will ensure East Waste continues to improve.



**Eastern Waste
Management Authority
Work Health & Safety
Overview 2024/2025**

September 2025

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1. Executive Summary

The 2024/2025 financial year has marked a renewed focus on East Waste's commitment to strengthening Work Health and Safety (WHS) and Injury Management (IM) outcomes. This report provides a high-level overview of key WHS metrics and performance across critical areas during the financial year, including accidents and incidents, insurance claims, notifiable incidents, corrective actions, hazard management, and the implementation of the WHS and Injury Management Action Plan.

Key highlights include:

- **Incident/Accident Reduction:** A 35% reduction in overall incident numbers was achieved compared to the previous two financial years, highlighting the positive impact of stronger leadership focus and the recruitment and retention of experienced, high quality drivers.
- **Claims Trends:** Motor vehicle claims decreased by 60% in 2024/2025 compared with the previous two financial years.
- **Injury Management:** Injury claims remain low, with four claims lodged in 2024/2025, compared with three and seven in the two preceding financial years.
- **Corrective Action Closure:** A renewed focus on WHS has resulted in a 38% reduction in unactioned corrective actions over recent months (noting this outcome falls outside the 2024/2025 reporting period).
- **Hazard Management:** The proportion of overweight vehicle loads reduced by approximately 65% in 2024/2025 compared with the previous two financial years.

While East Waste has achieved significant improvements in WHS performance over the past 12 months, it is important that East Waste administration maintains a focus on continuous improvement and stays committed to further strengthening its safety culture.

2. Purpose & Context

This report is designed to keep key strategic stakeholders informed of East Waste's Work Health and Safety (WHS) and Injury Management performance for the 2024/2025 year. It presents data analysis, highlights key risks, and outlines progress against the WHS and Injury Management Action Rebate Plan, ensuring ongoing compliance with legislative requirements and alignment with the objectives of the LGA Workers Compensation Scheme.

3. WHS Performance Data & Analysis

3.1 Incident Statistics

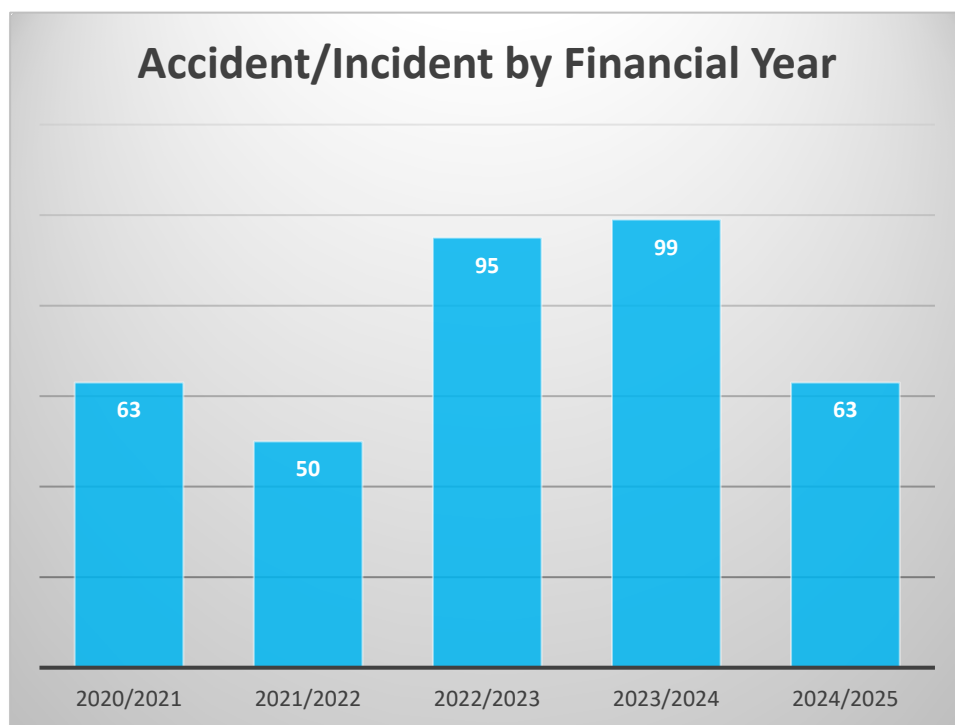
During 2024/2025, East Waste recorded a total of 63 accidents/incidents in its WHS system (Skytrust). This represents a 35% reduction compared with the previous two financial years, demonstrating the positive impact of a renewed organisational focus on WHS. Contributing factors include stronger leadership commitment, improved workforce capability through the recruitment and retention of skilled employees, and a growing safety culture across the organisation.

East Waste operates a fleet of 57 waste collection vehicles, with approximately 50 on the road each day for 8–10 hours. Given the scale of operations, it is unsurprising that the majority of incidents relate to motor vehicle accidents. Importantly, most of these are minor in nature for example, telephone data lines being taken down by the collection trucks robotic arms, low-hanging tree branches being impacted by truck bodies, or third party vehicle mirrors being clipped while navigating tight residential streets.

Importantly, the reduction in overall incident numbers reflects genuine improvements in workplace practices rather than a decline in reporting.

Looking ahead, East Waste remains focused on sustaining this positive trend by embedding continuous improvement initiatives, maintaining reporting standards, and fostering an engaged workforce that prioritises safety at every level.

The graph below provides a comparison of the number of Accidents/Incidents for the past five (5) financial years.



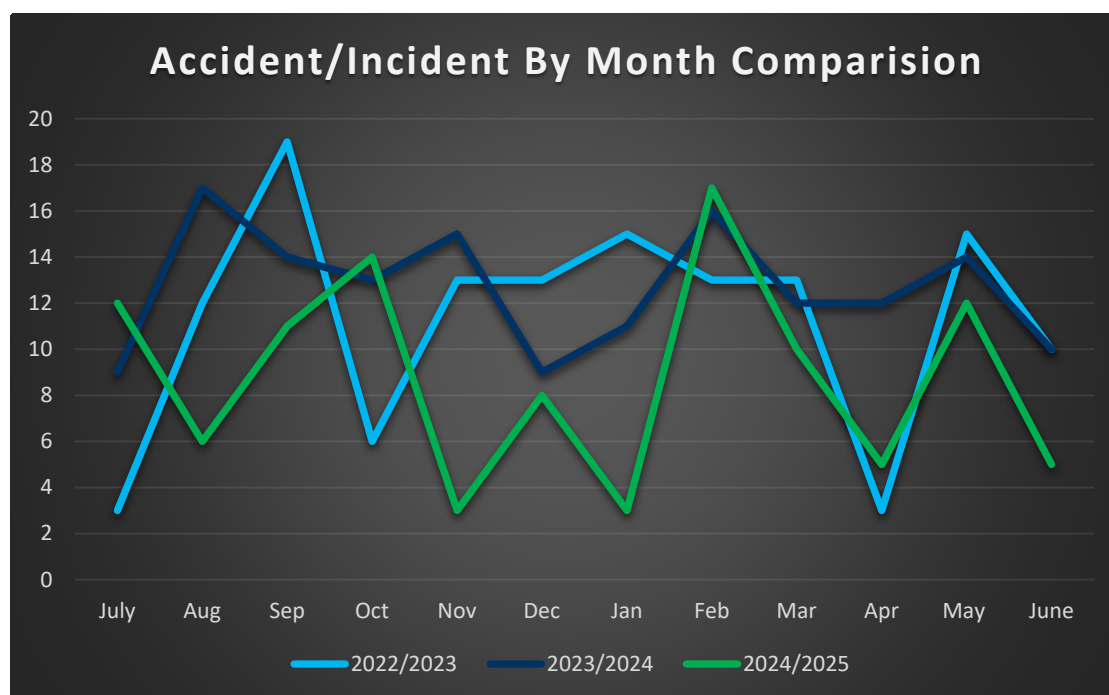
When reviewing the timing of accidents and incidents, East Waste administration has observed a consistent reduction during school holiday periods (April, July, October, and December/January).

This trend is likely influenced by reduced traffic volumes on the roads during these times. Given that the majority of East Waste's incidents are motor vehicle related, this correlation is unsurprising.

Conversely, peak periods are evident around September and February. September aligns with the busiest time for collections, as additional garden organic material is placed in residents' green bins, while February coincides with the return of higher traffic volumes following the new year holiday period.

Access to this data enables East Waste administration to proactively target specific periods with safe driving reminders to staff and other initiatives, which will support our aim to reduce the number of accidents/incidents.

The graph below presents monthly accident and incident trends across the past three financial years.



3.2 Insurance Claims Data

3.2.1 Overall Claims

- In 2024/2025, East Waste recorded the lowest number of motor vehicle claims in the past five years, with a total of twenty one (21) claims, which equates to an average of 1.75 per month.
- Motor vehicle claims volumes reduced by 60% in 2024/2025 compared to the last two financial years
- Despite the reduction in the number of claims, overall repair costs remain consistent with previous years. This is largely due to one significant claim worth approximately \$100,000, combined with general increases in parts and repair costs.

3.2.2 Motor Vehicle Claims & Causes

- In 2024/2025, the majority of motor vehicle claims for East Waste occurred on roads, accounting for 87% of all incidents which is significantly higher than the 61% average across all Local Government Risk Services members.
- This reflects the greater exposure to on-road risks associated with the Authority's operational fleet.
- Other incident locations in 2024/2025 included:
 - Entry/Exit driveways 4%
 - Garages/Depots 3%
 - Carparks 2%
- East Waste reported lower than average incident rates in carparks and depots compared with broader industry trends, highlighting effective controls in these environments.
- The data reinforces the importance of prioritising on road driver safety and implementing targeted risk mitigation strategies for future years.
- Most on-road incidents were minor in nature, including examples such as low hanging tree branches being clipped, mirrors impacted, or telephone/data lines touched by robotic arms while navigating residential streets.

3.2.3 High Cost Claim

- In October 2024, East Waste experienced a single motor vehicle claim totalling \$118,649.
 - The incident was caused by a lithium-ion battery disposed of in a waste bin, which ignited during the truck's compaction process.
 - No injuries occurred and no third-party property was damaged.
 - The event caused substantial damage to East Waste's collection vehicle.
- During 2024/2025, East Waste recorded 21 motor vehicle claims, the lowest in the past five years.
 - This reflects a 60% reduction compared with the previous two financial years.
 - Despite the lower claim frequency, repair costs remained high due to the October 2024 incident.
- Monthly claim volumes were generally stable, typically 1–3 claims per month.

- The October 2024 spike was an isolated high-impact event.
- Most other claims were minor and lower-cost.

The below images show the fire in the truck and some of the damage to the Collection vehicle as a result of the October 2024 incident.



3.3 Injury & Lost Time Injury (LTI) Data

As of 1 July 2025, East Waste has recorded a total of 18 injury claims across 2022–2025, with 14 closed and 4 remaining open. The highest number of claims and associated costs occurred in 2023, with total payments exceeding \$150,000.

Pleasingly during 2024/2025, claim volumes declined compared to previous years, reflecting an overall improvement in safety outcomes. However, a recent rise in hearing loss-related claims, predominantly among older employees, has contributed to sustained claim numbers.

The most common injury types by volume include:

- Wounds and lacerations – 28%
- Musculoskeletal conditions – 22%
- Traumatic joint/tendon injuries – 22%

While not the most frequent, traumatic joint and tendon injuries account for 61% of total costs, highlighting their disproportionate financial impact. Musculoskeletal conditions follow, representing 23% of costs. This trend indicates that severe or long-term injuries, even when less frequent, remain a critical driver of claim expenses.

Lost Time Injury (LTI) rates remain low, with spikes typically linked to single incidents, such as cases involving surgery. Despite these isolated events, East Waste continues to perform at or above group benchmarks for similar sized organisations, reflecting the effectiveness of risk management and injury prevention initiatives.

4. Notifiable Incident

On 19 March 2025, East Waste experienced a notifiable incident under SafeWork SA legislation. A notifiable incident is defined as a serious workplace event that must be reported immediately to SafeWork SA, typically involving death, serious injury or illness, or a dangerous incident that exposes a person to serious risk.

In this case, an employee sustained a partial finger amputation while operating a rear loader compactor when the employee's finger became trapped between material being loaded into the compactor. The worker required hospitalisation, and the incident was reported to SafeWork SA and LGA Mutual in line with statutory requirements. An internal investigation was promptly initiated.

The investigation determined that while the employee was undertaking normal collection duties, several contributing factors led to the incident:

- Exclusion zones were not adhered to.
- The vehicle's emergency stop device was not in place.

Although the employee has since recovered and returned to normal duties, the circumstances revealed gaps in equipment controls, training, and supervision. Broader issues identified included:

- Incomplete training records.
- Inconsistent defect reporting processes.

Immediate corrective actions were implemented, including:

- Toolbox talks, refresher training, and re-inductions.
- Reinforcement of PPE requirements and defect reporting obligations.
- Review of training records and vehicle risk management processes.

East Waste administration also commenced a fleet safety system review, including assessment of Deadman switch requirements and defect reporting procedures, to strengthen operational controls.

This incident served as a critical reminder of the importance of safety leadership, governance, and investment in risk controls. Embedding a strong safety culture and ensuring compliance at all levels remain essential to preventing recurrence and protecting staff wellbeing.

5. Corrective Actions

During 2024/2025, East Waste experienced an increase in overdue corrective actions for a variety of reasons including competing operational priorities. At one stage, a high number of corrective actions remained open due to:

- Operational staff turnover and delays in completing administrative follow-up.

- Senior operational employees, including the Manager Operational Services, Coordinator Operations, and Coordinator WHS, being required to operate vehicles, limiting their capacity to complete oversight tasks.
- A leadership transition period, with the appointment of a new General Manager and a vacancy in the Manager Business Services role.

Despite these challenges, a significant turnaround has been achieved. Focused effort across the start of the 2025/2026 financial year has resulted in a 38% reduction in open corrective actions, demonstrating stronger organisational discipline and governance. This progress highlights East Waste's resilience and commitment to safety improvements, even during a period of structural and staffing change.

Looking ahead, East Waste is maintaining a continued focus on the timely closure of corrective actions and embedding processes to ensure that issues are resolved at the source, preventing recurrence. These improvements reinforce the organisation's proactive approach to risk management, incident prevention, and workplace safety as it stabilises under new leadership.

The below graph demonstrates the improvement in the number of outstanding corrective actions at the start of 2025/2026.



6. 2024/2025 WHS & Injury Management Action Plan

As part of East Waste's self-insurance with the Local Government Risk Services (LGRS), an annual WHS and Injury Management Action Rebate Plan (the plan) is agreed upon. When successfully delivered, the Plan provides a rebate on insurance premiums, enabling reinvestment into safety initiatives while strengthening risk management and compliance.

The 2024/2025 Plan is structured around four key focus areas:

1. Training & Competency Framework

Redevelopment of the Training Needs Analysis (TNA), competency verification, and integration of training requirements into policies and induction systems. This includes updated training plans, assessment tools, and embedding responsibilities across the organisation.

2. System Review & Governance

Facilitated reviews with LGRS are shaping a prioritised WHS plan, supported by clear leadership roles, defined responsibilities, and enhanced processes for consultation, monitoring, and continuous improvement.

3. LG Safe Procedure Implementation

Full implementation of four new WHS procedures (Plant & Equipment, Training & Competency, Workplace Monitoring, and Responsibilities & Accountabilities). Rollout plans, staff training, and CAPA tracking via Skytrust ensure procedures are embedded and monitored.

4. Emergency Management

Strengthened emergency preparedness through critical risk assessments of high-risk plant and worksites, updates to hazard registers, and verification of control measures. Lessons from recent incidents, such as waste fires, are being applied.

The Plan reflects a proactive, systems-based approach that enhances workforce safety, supports compliance with legislative obligations, and secures the associated insurance rebate. East Waste administration are currently working on the deliverables associated with the Plan.

7. Hazard Management Initiatives

7.1 Overweight vehicles

Overloaded vehicles present an operational and safety risk, with the potential to compromise road infrastructure, vehicle stability and performance, and compliance with the National Heavy Vehicle Regulator (NHVR) framework. Under the Heavy Vehicle National Law (HVNL), regulated by the NHVR, strict obligations are placed on operators, drivers, and executives through the Chain of Responsibility (CoR) provisions. These laws ensure that all parties involved in the transport task take reasonable steps to prevent breaches, including exceeding mass limits. Failure to comply can result in penalties, increased wear on infrastructure, reduced vehicle safety, and reputational damage.

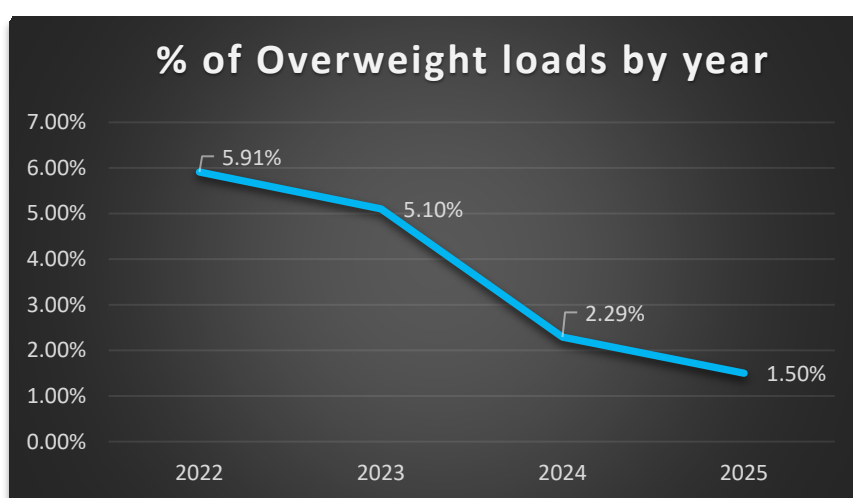
Recognising these risks, East Waste has implemented a hazard management program to minimise the occurrence and impact of overweight loads. The approach combines technology, training, and governance measures, including:

- **Scale Calibration Procedure** – All on-board weighing systems are subject to regular calibration to maintain accuracy, integrity, and compliance with NHVR requirements.
- **Driver Training and Awareness** – Targeted training sessions educate staff on legal mass limits and the consequences of non-compliance.
- **Vehicle Procurement Standards** – All newly purchased collection vehicles are fitted with load cell weighing technology to provide real time monitoring.
- **Automated Notifications** – SMS alerts are sent directly to drivers when an overload is detected, while email notifications provide operational and compliance staff with immediate visibility.
- **Driver Engagement and Retraining** – Drivers involved in overloading events are retrained through one-on-one coaching to reinforce expectations and operational procedures.
- **Performance Monitoring and Reporting** – Overload data is reviewed weekly at Executive Leadership Team (ELT) meetings, ensuring leadership oversight, accountability, and continuous improvement.

Impact of Initiatives

Through these measures, East Waste has significantly reduced overloading incidents. The rate of overweight vehicles is consistently below 2%, with the vast majority of these classified as minor breaches under NHVR categories. The combination of real-time monitoring, leadership oversight, and driver engagement has embedded strong compliance practices across the organisation, ensuring both safety and regulatory obligations are met.

The graph below shows the improvements in the percentage of overweight loads East Waste has and it is anticipated that this will continue to improve throughout 2025/2026.



7.2 Fatigue Management

Fatigue risk assessments underway.

Implementation of rostering improvements, break management, and ongoing monitoring.

8. Key Challenges & Opportunities

East Waste continues to navigate a dynamic WHS landscape, balancing operational demands with proactive risk management. Recent reviews and data have highlighted several key challenges and opportunities that will shape the organisation's WHS strategy over the coming years.

- **Emerging Risks**

Aging workforce have led to a noticeable increase in hearing loss claims, highlighting the need for ongoing monitoring, early intervention, and targeted controls.

- **Fatigue management** remains a critical area, particularly in operational roles where extended shifts and high workloads can compromise safety and wellbeing. To address this, East Waste is implementing an improved fatigue reporting and follow up process, ensuring drivers are complying with the requirements of the National Heavy vehicle regulator with respect to having sufficient breaks and operating within the shift requirements.

Opportunities

The use of technology provides significant potential to strengthen safety outcomes. Innovations

such as vehicle load sensors and real time monitoring systems enhance compliance, enable early reporting of hazards, and reduce overall risk exposure. These tools complement traditional training and governance approaches by providing actionable data and supporting informed decision making at all levels of the organisation.

Leadership Focus









Strong leadership and investment in WHS governance remain critical. East Waste continues to focus on training systems, incident prevention, and continuous improvement, fostering a culture where safety is integral to everyday operations.

Strategic Planning and Continuous Improvement

The recent Prevention, Preparedness, and Response (PPR) facilitation provided a comprehensive review of East Waste's WHS system, identifying strengths, gaps, and opportunities for improvement. The outcomes from this review will guide the development of strategic WHS plans over the next 5–10 years, ensuring a structured approach to hazard management, risk reduction, and workforce wellbeing.

By addressing emerging risks, leveraging technology, and embedding robust governance and reporting processes, East Waste is well-positioned to enhance safety outcomes, meet regulatory obligations, and build a resilient and proactive WHS culture into the future.

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9.6 Proposed Internal Audit Scopes FY2026

Report Author Manager Business Services

Attachments A: UHY Haines Norton Year 1 Internal Audit Scopes Report

Purpose and Context

To provide the Audit & Risk Management Committee (the Committee) with the opportunity to provide feedback on the proposed internal audit scopes ahead of the commencement of East Waste's first internal audit cycle.

Recommendation

That the Audit & Risk Management Committee receive and note the proposed FY2026 Internal Audit Scopes as presented at Attachment A (Attachment A, Item 9.6, Audit & Risk Management Committee Meeting, 17 September 2025).

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste's first internal audit cycle commenced 1 July 2025, following the development of a two-year Internal Audit Work Plan that was presented and approved by the Committee at the June 2025 Audit & Risk Management Committee meeting. At that meeting, a request of the Committee was that there be opportunity to review and provide feedback on the internal audit scopes prior to commencement of the audits. The three audits scheduled to be undertaken in the FY2026 year are as per below:

- | | | |
|-----------------------|----------|------|
| • Payroll | Sept/Oct | 2025 |
| • Business Continuity | Jan/Feb | 2026 |
| • Asset Management | Apr/May | 2026 |

Report

UHY Haines Norton, in consultation with East Waste Administration, have prepared audit scopes for the first three (3) internal audits scheduled to be undertaken in year one (1) of the approved two-year work plan. The report, detailing the scopes is presented at Attachment A (**refer Attachment A**) for the Committee's review and feedback. Also included within the report is a summary of the approved two-year Internal Audit Work Plan FY2026-27.

The payroll audit scope is considered to be approved and is included in the report for completeness. Feedback was sought from the Committee on the proposed payroll internal audit scope out of session, via an email distributed by the Manager Human Resources & Financial Services, on 28 July 2025. This was to allow UHY Haines Norton sufficient time to prepare for the audit prior to the

scheduled commencement in September 2025. No amendments were requested to the scope by the Committee, and it remains as presented at that time.

Administration is seeking feedback from the Committee on the proposed internal audit scopes for Business Continuity and Asset Management, and any considerations will be noted by Administration and communicated to representatives from UHY Haines Norton following the meeting. Results of all audits will be presented to the Committee by UHY Haines Norton, with the results of the payroll audit scheduled to be presented to the November 2025 meeting.

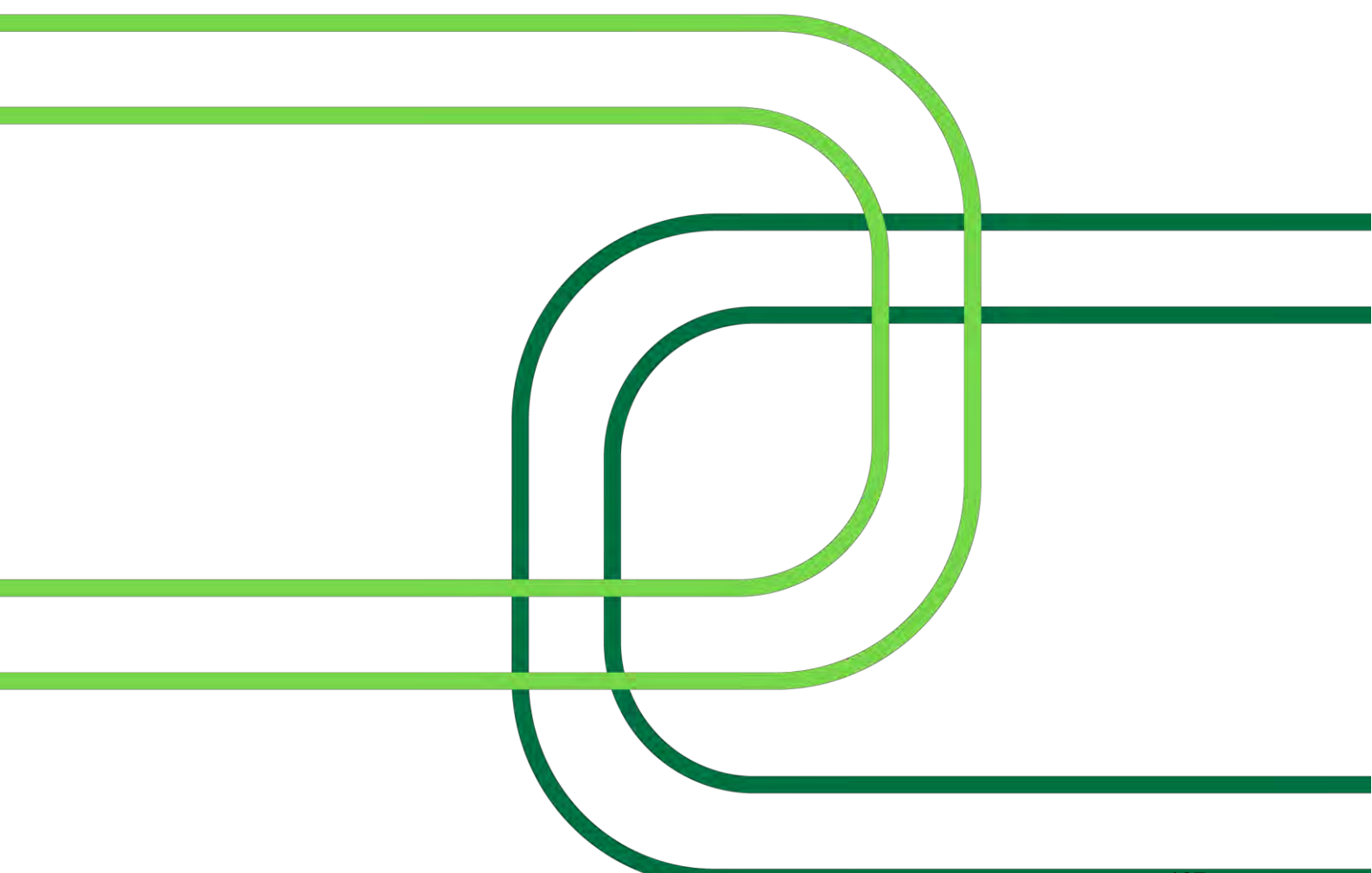
The Internal Audit Workplan remains a fluid document which will be reviewed at least annually to ensure its alignment to East Wastes developing risk framework.



Internal Audit Work Plan Year 1 – Audit Scopes

East Waste

September 2025



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Purpose and Scope of this Report

Following the ARC meeting on 18 June 2025, the Internal Audit Work Plan 2025 – 2027 was approved (Appendix A), outlining the first year of the work plan to include the following three internal audits, with scheduled site visits and finalised reporting back to the Audit and Risk as outlined below:

Table 1: Year 1 Internal Audit Work Plan 2025 - 2027

2025/26	Schedule	Risk	Internal Audit	Report to ARC
Yr 1/Q2	Sept/Oct	SR2	Payroll system	Nov-25
Yr 1/Q3	Jan/Feb	SR7	Business Continuity	Apr-26
Yr 1/Q4	Apr/May	SR10	Asset Management	Jun-26

The purpose of this report is to present the audit scopes for Year 1 of the East Waste Internal Audit Work Plan 2025 – 2027 to the Audit and Risk Committee (ARC)) for review, feedback and approval.

Payroll Audit Scope

This internal audit links to the Strategic Risk SR2:

- Lack of effective governance and decision making process may result in not meeting community / Member Council expectations, adversely impact East Waste's finances and damage reputation.***

The draft scope for the payroll internal audit was circulated to the ARC out of session in early August to allow for commencement during the September/October period. East Waste confirmed this scope with no amendments via email on 15 August 2025. A full copy of the payroll audit scope is attached - see Appendix B.

Business Continuity and Asset Management Audit Scopes

The two remaining Year 1 audit scopes, Business Continuity and Asset Management have been drafted and are summarised below. Full copies of both audit scopes are attached - see Appendix C and Appendix D respectively.

Main Scope Issues - Business Continuity

This internal audit links to the Strategic Risk SR7:

- A significant unplanned/emergency/adverse event may prevent East Waste from delivering key services/ functions (e.g. fire, natural disaster, pandemic)***

In order to undertake a meaningful internal audit, this scope will cover a review of the pertinence and relevance of all business continuity related policy documentation to ensure that the organisation has adequate planning, skills and resilience in place should a business continuity event occur and disrupt the provision of waste management to the wider community.

The training, processes and proficiency in handling a business continuity event will be discussed with key staff and a review undertaken of the level of knowledge and communication, both internally and externally out to all constituent councils during and after a business continuity event.

The scope also includes reference to business continuity arrangements with third party contractors due to the operational scale and priority given to waste management services during periods of business disruption.

Testing will be undertaken as appropriate on any relevant transactional data in order to provide contextual background and process assurance.

Main Scope Issues – Asset Management

This internal audit links to the Strategic Risk SR10:

- *Existing Assets fail to meet the minimum requirements for current operating needs and future growth.*

At East Waste, the largest asset class is identified as transportation, with the fleet of waste management vehicles and related plant. In relation to these assets, the scope will cover a holistic review of their management, the methodology and mechanisms used, and the appropriateness of strategic planning elements informed via the asset management planning process.

Risk management registers will be reviewed to assess appropriate identification of asset related risks, the level of controls in place and any actions detailed to further mitigate any residual risks as listed. Maintenance schedules and previous audit actions will be referenced in order to establish areas where controls are functioning well, in addition to highlighting areas that may potentially need strengthening.

As previously referenced, an element of audit testing will also be included on any relevant transactional data in order to provide contextual background and process assurance.

Internal Audit Work Plan Methodology

These internal audit scopes are based upon an overarching methodology consisting of, but not limited to:

- Review of key policy documentation and external agreements/legislation,
- Review of the waste management service provision and liaison processes with constituent Councils,
- Walkthrough observations of all related processes, information systems and records management.
- Assessment of resources including any training requirements,
- Interviews with management/key staff and identification of all critical third party contractors,
- Review of communications, internal and external, website data and/or organisational updates,

Conclusion

Presenting these audit scopes to the ARC for review and approval ensures alignment with East Waste's strategic objectives and allows for inclusion of any related issues or outstanding actions prior to commencement.

Audits will be reported back to the ARC for review, feedback and approval, with the additional reporting of all resultant recommendations in order to provide oversight until completed.

INTERNAL AUDIT PLAN 2025 - 2027

With assurance, comes agility, flexibility, shape shifting, an ability to seize opportunities and add strategic value.

2025/26	Work Schedule	Risk	Reference	Report to ARC	Rating/ Source	Detail
Yr 1/Q2	Sept/Oct	SR2	Payroll system (ARC referral)	Nov-25	ARC	Clarification of issues discussed at ARC
Yr 1/Q3	Jan/Feb	SR7	Business Continuity	Apr-26	55%	Pandemic + 5 years - lessons learnt & implemented?
Yr 1/Q4	Apr/May	SR10	Asset Management	Jun-26	48%	Fleet/tools/inspections/replacement schedules etc
2026/27	Work Schedule	Risk	Reference	Report to ARC	Rating/ Source	Detail
Yr 2/Q2	Sept/Oct	SR11	Cyber Security	Nov-26	58%	System controls and measures as per Note 1 below:
Yr 2/Q3	Jan/Feb	SR4	Integrating Risk Management - Business Risks & Opportunities	Apr-27	69%	Emerging community changes, industry trends, technology and innovations
Yr 2/Q4	Apr/May	SR2	Policies, procedures, people and systems	Jun-27	48%	Testing of Internal Controls

Note 1: Internal Audit Work Plan approved by East Waste ARC 18/06/25

Note 2: Cyber Security Internal audit scope as per agreement:

If an Internal Audit for IT and Cyber Security is identified in the Internal Audit Plan, we will undertake the following:

- Review of IT Governance, including
 - System Access controls
 - Cybersecurity measures
 - Assess whether roles, responsibilities and delegations are clearly defined
 - Assess adherence to policies and procedures
 - Review staff training and awareness programs
- Assess Business Continuity and Disaster Recovery Planning
- Review Risk Management in relation to IT and Cyber Security

If specialised IT services are required for activities such as penetration testing, we will assist East Waste in the procurement process for engaging in these specialised skills.

Appendix B – Approved Payroll Internal Audit Scope



EastWaste

PAYROLL INTERNAL AUDIT SCOPE

INTERNAL AUDIT PLAN 2025 - 2027

With assurance, comes agility, flexibility, shape shifting, an ability to seize opportunities and add strategic value.

15/08/25
Scope approved
via ARC
(out of session)

2025/26	Work Schedule	Reference	Risk	Report to ARC	Rating/Source	Detail
Yr 1/Q2	Sept/Oct	Payroll system (ARC referral)	SR2	Nov-25	ARC	Assurance - Enterprise Agreement to payroll system (as discussed at ARC)
Type	Assurance/Compliance					
Strategic Risk	SR2 - Lack of effective governance and decision making process may result in not meeting community/ Member Council expectations, adversely impact East Waste's finances and damage to reputation.					
Objective	To review and assess the accuracy, completeness and timeliness of the calculation and implementation of the East Waste 2024/25 payroll function.					
Background	<p>Initially referred by the Audit & Risk Committee (ARC) following discussion at their April 2025 meeting.</p> <p>Further discussion at the ARC meeting in June 2025 resulted in this audit being scheduled as the first audit of 2025/26 - Year 1 Work Plan.</p> <p>Out of session review by the ARC in order to finalise the audit scope, enabling on site review to commence early September 2025.</p>					
Scope	<p>Include assessment against Enterprise Agreement, Awards, Employment Contracts, National Employment Standards (NES) and Internal Policies as relevant.</p> <p>Confirmation of accurate calculation and appropriate implementation across the 2024/25 payroll function</p> <p>Review to ensure completeness of implementation for all related pay agreements, awards, contracts, standards and policies</p> <p>Review of regulated allowances</p> <p>Review and testing of system parameters - to include rates, allowances & superannuation</p> <p>Reconcile to relevant organisational policy documentation</p> <p>Review of consistency of work and payrate comparisons for similar positions across the organisational structure</p> <p>Check the interpretation and calculation of specific payments were undertaken correctly eg: termination payments/ad hoc payments/ back pay / leave cash out payments</p> <p>Check that payments to all deduction agencies are completed in a timely and accurate manner eg: superannuation/child support etc.</p> <p>Review of employment contract details with specific focus on contractor/employee status and superannuation arrangements</p> <p>Review payroll system reconciliations for accuracy and timeliness</p> <p>Review any recommendations out of the Leave Balances audit and any other related audits</p> <p>Additional items as may become apparent during testing</p>					
Allowances	<p>Potential allowances to include;</p> <ul style="list-style-type: none"> - mobile phone - vehicle - travel and meals - first aid - on call - tool and clothing - training 					
Methodology	<p>Review EA, Awards, Contracts, Local Area Workplace Agreements, NES and Policies as relevant</p> <p>Interviews with key staff members</p> <p>Walkthrough/ observations</p> <p>Review of system set up</p> <p>Testing of system parameters</p> <p>Sample testing (20%) of payroll calculations</p>					
Timeframe	On site September/October 2025, reporting to Audit & Risk Committee November 2025					
Payroll Systems	<p>MYOB</p> <p>Workforce Ready Software (United Kronos Group - UKG)</p> <ul style="list-style-type: none"> - to process payroll - to manage timesheets/sign off approvals/calculations 					

Appendix C – Proposed Business Continuity Internal Audit Scope



BUSINESS CONTINUITY INTERNAL AUDIT SCOPE

INTERNAL AUDIT PLAN 2025 - 2027

With assurance, comes agility, flexibility, shape shifting, an ability to seize opportunities and add strategic value.

Proposed Scope

2025/26	Work Schedule	Reference	Risk	Report to ARC	Rating/ Source	Detail
Yr 1/Q3	Jan/Feb	Business Continuity	SR7	Apr-26	55%	Pandemic + 5 years - level of readiness, lessons learnt & implemented

Type Assurance/Resources

Strategic Risk SR7 - A significant unplanned/emergency/adverse event may prevent East Waste from delivering key services/ functions (e.g. fire, natural disaster, pandemic)

Objective To assess the ability of the organisation to detect, assess, activate and stand down from a business continuity event

Background Identified via the Assurance Mapping process and in reference to the strategic/high operational risk registers of the organisation.

Further discussion at the ARC meeting in June 2025 resulted in approval for inclusion in the 2025/26 - Year 1 Work Plan. Internal Audit scope presented to the East Waste Audit & Risk Committee in September 2025 in order to finalise prior to commencement on site in January 2026.

Scope

To undertake a review of the:

Business continuity policy/procedure/plan and business impact assessment are in place and consistent across the organisation

Response to a local incident, that the Incident Management Team roles are identified and that staff have undertaken the appropriate training,

Response to a more widespread incident, that the Crisis Management Team roles are identified and that staff have undertaken the appropriate training

Level of current business continuity communication with constituent Councils

Level of current business continuity communication with key third party contractors/suppliers

To assess the adequacy and appropriateness of:

Links to ICT and Disaster Recovery planning

Business continuity detail in the organisational risk registers to ensure it's up-to-date and correlates to business impact assessment

Any recent business continuity response/recovery exercise and any 'lessons learnt' in the debrief

The corporate business continuity training and level of resources in place

Workplace emergency management plans and check that they are practised

Any business impact assessment undertaken, including any previous and relevant BCP related action points

Additional items as may become apparent during testing

Methodology

Review of key business continuity documentation and resources including any training material/exercises

Interviews with management/Incident Management Team/Crisis Management Team

Walkthrough observations/ identification of key people, worksites, ICT and third party/vendor relationships

Review of communications and related website data

Review of training provision/liaison with constituent Councils

Timeframe

On site January/February 2026, reporting to Audit & Risk Committee April 2026

Appendix D – Proposed Asset Management Internal Audit Scope



ASSET MANAGEMENT INTERNAL AUDIT SCOPE

INTERNAL AUDIT PLAN 2025 - 2027

With assurance, comes agility, flexibility, shape shifting, an ability to seize opportunities and add strategic value.

Proposed Scope

2025/26	Work Schedule	Reference	Risk	Report to ARC	Rating/Source	Detail
Yr 1/Q4	Apr/May	Asset Management	SR10	Jun-26	48%	Assessment across fleet/tools/inspections/replacement schedules etc

Type Assurance/Strategic

Strategic Risk SR10 - Existing Assets fail to meet the minimum requirements for current operating needs and future

Objective To assess the maturity of asset management methodology, mechanisms, compliance and strategic, forward planning processes.

Background Identified via the Assurance Mapping process and in reference to the strategic/high operational risk registers of the organisation.
Further discussion at the ARC meeting in June 2025 resulted in approval for inclusion in the 2025/26 - Year 1 Work Plan.
Internal Audit scope presented to the East Waste Audit & Risk Committee in September 2025 in order to finalise prior to commencement on site in April 2026.

Scope To undertake a review of the:
Detail in Asset Management Plans, policy, procedure and processes to ensure cohesive approach
Asset management detail in the organisational risk registers to ensure updated and pertinent
Recent external audits to ensure all outstanding recommendations/comments are incorporated for review into this audit
Asset maintenance schedules to the Asset Management Plan(s) and ensure compliance with any related legislative requirements

To assess the adequacy and appropriateness of:
Asset policy and asset management planning to ensure they integrate into strategic planning, LTFP and executive level decision-making
Asset data reconciled to source documentation re: useful life estimates, valuations, inspections, depreciation, acquisitions & disposals
Current asset valuation methods to ensure appropriate and aligned to industry best practice with an assessment as to whether additional expertise is required.
Existing technology as opposed to new technology, with regard to preventing obsolescence of fleet vehicles

Methodology Review of key business continuity documentation and resources including any training material/exercises
Interviews with management/Incident Management Team/Crisis Management Team
Walkthrough observations/ identification of key people, worksites, ICT and third party/vendor relationships
Review of communications and related website data
Review of training provision/liaison with constituent Councils

Timeframe On site April/May 2026, reporting to Audit & Risk Committee June 2026

9.7 Information Report

Report Author	Executive Assistant
Attachments	A: Acting General Manager Credit Card – May, June & July 2025 B: Annual Reporting Calendar

Purpose and Context

The Information Report presents updates on standing items and other items that are relevant to the Audit & Risk Management Committee's Terms of Reference. The matters have been listed in one report as an efficiency as Administration recommend that the Audit & Risk Management Committee receives and notes the information contained within the report. This does not limit the ability of the Committee to remove a specific item from this report and resolve that a particular action be taken.

Recommendation

That the Audit & Risk Management Committee receives and notes the Information Report.

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 Audit & Risk Management Committee receive and note.

Discussion

The following items are presented for the information of the Audit & Risk Management Committee:

1. Update on appointment of Independent Member to the East Waste Audit and Risk Management Committee

In accordance with clause 4.6 of the Audit & Risk Management Committee Terms of Reference (the Acting General Manager called for expressions of interest for an Independent Member via SEEK.com and the Australian Institute of Company Director's website in June 2025.

In accordance with the Committee's Terms of Reference the General Manager, on his appointment to East Waste formed a selection panel (the Panel) to assess the applications received.

Shortlisting process

The applicants were shortlisted were screened by accessing their skills and experience against the following criteria:

- Risk Management
- Financial Management
- Audit
- Waste operations
- Governance
- Board/ Committee experience
- Local Government experience.

The Panel were impressed by the skills and experience of two (2) applicants – Applicant A and Applicant B. Both applicants were invited (separately) for an informal interview with the General Manager in order to gauge their suitability for membership of the Committee.

A report recommending the preferred applicant for appointment to the Committee will be presented to the East Waste Board of Management (Board) at its meeting of 25 September 2025.

2. Credit Card Expenditure

The presentation of the General Managers credit card expenditure will be a standing item in accordance with both the recommendations from the review of Internal Controls and the East Waste Credit Policy.

The Committee will note the details of the Acting General Manager's expenditure for May, June & July 2025 included at **Attachment A**. The newly appointed General Manager's credit card expenditure will be included in the report from August 2025 onwards.

Extract from Review of Internal Controls:

The Authority considers the appropriateness of current review practices for the General Manager's credit card transactions.

Credit Card Policy extraction:

2.7.4 The East Waste Audit & Risk Management Committee will review the General Manager's credit card reconciliation, at least quarterly, via the Information Report within the Meeting Agenda.

3. Deferment of Review of Budget Framework Policy

East Waste's Budget Framework Policy is currently overdue for review (February 2025). Administration is proposing a deferment of this policy review until the review of East Waste's financial model has been undertaken, initiated by East Waste's newly appointment General Manager. Administration intends to update all relevant strategic documents following finalisation of this project.

4. Outstanding Resolutions Register

The presentation of the Outstanding Resolutions Register to the Audit & Risk Management Committee is considered a good governance practice. The East Waste Board adopted the proposed Diversity and Inclusion Policy at its meeting of 26 June 2025. This closed out all outstanding resolutions on the Committee's Outstanding Resolutions Register.

5. Carbon Reporting Project

East Waste engaged Dsquared Consulting to support the organisation's carbon reporting initiative, as outlined in our 2024/2025 Annual Plan. Phase one of the project is nearing completion, with the initial phase focused on collecting and analysing data to establish a baseline understanding of East Waste's current carbon emissions.

This foundational data will be critical as we begin setting meaningful emissions reduction targets.

It is anticipated that the primary contributor to East Waste's emissions profile will be diesel consumption from our fleet of collection vehicles. However, having accurate and verified data will enable us to identify opportunities for emissions reduction and guide future procurement decisions.

6. Annual Reporting Calendar

This report provides the Audit & Risk Management Committee 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 B**) provides a snapshot update of the progress of East Waste's key legislative and governance reporting requirements for the calendar year.

This is a standing item on the Agenda.

CREDIT CARD RECONCILIATION MAY 2025 DAVE MAYWALD						
Value Date	Transaction Description	Description	Coding	Amount	Receipt	GST
29/04/2025	BP Aldinga Central 128 Aldinga Beach AU	Fuel for Fleet Vehicle (no Ampol nearby)	6-0603	\$ 104.31	Yes	\$ 9.48
30/04/2025	BUNNINGS 703000 WOODVILLE AU	HDMI Cables- Network cable	6-1203	\$ 34.99	Yes	\$ 3.18
30/04/2025	OFFICEWORKS 0505 CROYDON AU	ICT Equipment	6-1203	\$ 162.99	Yes	\$ 14.82
2/05/2025	ANGLE PARK VET CLINIC ANGLE PARK AU	Pest Control for Depot	6-1502	\$ 110.00	Yes	\$ 10.00
12/05/2025	MICROSOFT#G096520682 MSBILL.INFO AU	Microsoft Azure License fee	6-1203	\$ 74.20	Yes	\$ 6.85
14/05/2025	Optus Billing MacquariePark AU	Mobile Phone account as per Employment Contract	6-1203	\$ 125.90	Yes	\$ 11.44
TOTAL				\$ 612.39		
Name	David Maywald					
Date	6/06/2025					
Signed	<i>DN Maywald</i>					

CREDIT CARD RECONCILIATION JUNE 2025 DAVE MAYWALD						
Value Date	Transaction Description	Description	Coding	Amount	Receipt	GST
4/06/2025	SIMPLY HEADSETS ST KILDA AU	New Headsets for CS Staff	6-1203	\$ 473.00	Yes	\$43.00
4/06/2025	FUNK CBD PTY LTD PORT ADELAIDE AU	Catering for Staff Welfare Meeting	6-1924	\$ 12.70	Yes	\$1.15
9/06/2025	UNITED STRATHALBYN STRATHALBYN AU	Fuel for Fleet Vehicle (no Ampol nearby)	6-0603	\$ 90.30	Yes	\$8.21
11/06/2025	MICROSOFT#G096520682 MSBILL.INFO AU	Microsoft Azure License fee	6-1203	\$ 75.30	Yes	\$6.85
11/06/2025	OFFICEWORKS Bentleigh Eas AU	Printer Ink Cartridges for Admin Printer upstairs	6-1602	\$ 180.00	Yes	\$16.36
16/06/2025	Optus Billing MacquariePark AU	Mobile Phone account as per Employment Contract	6-1203	\$ 125.90	Yes	\$11.44
20/06/2025	ROPER STREET CARPARK ADELAIDE AU	Carparking for Audit & Risk Meeting	6-1924	\$ 25.63	Yes	N/A
23/06/2025	TELSTRA PREPAID MELBOURNE AU	Prepaid WIFI for internet Outage in Workshop	6-1203	\$ 74.00	Yes	N/A
23/06/2025	TELSTRA PREPAID MELBOURNE AU	Prepaid WIFI for internet Outage in Workshop	6-1203	\$ 74.00	Yes	N/A
23/06/2025	TELSTRA PREPAID MELBOURNE AU	Prepaid WIFI for internet Outage in Workshop	6-1203	\$ 74.00	Yes	N/A
TOTAL				\$ 1,204.83		
Name	David Maywald					
Date	14/07/2025					
Signed	<i>DN Maywald</i>					

CREDIT CARD RECONCILIATION JULY 2025 DAVE MAYWALD						
Value Date	Transaction Description	Description	Coding	Amount	Receipt	GST
27/06/2025	SMP*Drummer Boy Cafe Port Adelaide AU	Catering for Meeting with Consultant	6-1924	10.17		
7/07/2025	MSFT * E0700WY1KV MSBILL.INFO AU	Microsoft Power Apps License Fee	6-1203	32.89		
7/07/2025	ZOOM.COM 888-799-9666 ZOOM.US US	Zoom License Fee	6-1203	246.29		
7/07/2025	FOREIGN TRANSACTION FEE	Bank Transaction Fee for Zoom	6-0201	29/04/2025		
11/07/2025	MICROSOFT#G100863716 MSBILL.INFO AU	Microsoft Azure License Fee	6-1203	72.85		
14/07/2025	SQ *THE MIDDLE STORE Melrose Park AU	Catering for meeting with Council	6-1924	11.68		
14/07/2025	Optus Billing MacquariePark AU	Mobile Phone account as per Employment Contract	6-1203	125.9		
24/07/2025	CAFFE PANIS ARNDALE PT KILKENNY AU	Catering for staff meeting with new GM	6-1924	18.2		
25/07/2025	OFFICEWORKS 0505 CROYDON AU	ICT equipment (Keyboard/docking station)	6-1203	174.52		
TOTAL				\$ 46,468.50		
Name	David Maywald					
Date	19/08/2025					
Signed	<i>DN Maywald</i>					

ITEM 9.7 - ATTACHMENT B

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		✓			
	A&R	Review of Porposed Internal Audit Work Plan		✓			Draft year one internal audit scopes presented to September 2025 ARMC meeting.
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				✓	Finalised and submitted through EOFY external audit.
B		General Manager Performance Review				•	Subject to 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	•	✓			