



Eastern Waste Management Authority Ordinary Board Meeting

Agenda

Thursday 20 November 2025

Notice is hereby given that a meeting of the Board of the Eastern Waste Management Authority will be held in the Mayor's Parlour, City of Norwood, Payneham & St Peters, 175 The Parade, Norwood, on Thursday 20 November 2025 commencing at 5:30pm.

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

Leonard Leyland
General Manager

Acknowledgement of Country

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

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



Agenda

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting to be held on Thursday 20 November 2025 commencing at 5.30pm
at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

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

5. Confirmation of the Minutes

Recommendation: 1. That the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on held on 25 September 2025 be confirmed as a true and correct record.

2. That the Minutes of the Eastern Waste Management Authority Special Board Meeting #1 held on held on 10 November 2025 be confirmed as a true and correct record.

3. That the Minutes of the Eastern Waste Management Authority Special Board Meeting #2 held on held on 10 November 2025 be confirmed as a true and correct record.

6. Matters arising from the Minutes

7. Questions Without Notice

8. Presentations

8.1 Cost Model Update and Process – Verbal Update

9. Reports

9.1 Financial Statements: FY2026 Budget Review One Page 23

9.2 Internal Audit Result: Payroll Page 33

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10. Confidential Reports

10.1	General Manager Key Performance Indicators 2025/26	Page
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11. Other Business

12. Next Meeting of the Board

The next Ordinary East Waste Board Meeting is proposed to be held at 5.30pm on:
Thursday 26 February 2026, at the City of Norwood, Payneham & St Peters, 175 The Parade,
Norwood.

13. Closure of Meeting



**Eastern Waste Management Authority
Ordinary Board Meeting**

Minutes

Thursday 25 September 2025

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting held on Thursday 25 September 2025 commencing at 5.30pm,
at the City of Norwood, Payneham & St Peters, 175 The Parade Norwood.

The Chair, Mr F Bell declared the meeting open at 5.29 pm and that a quorum was present.

1. The Chair read the acknowledgement of country.

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr L Huxter	Adelaide Hills Council
Cr T Jennings	City of Burnside
Mr P Di Iulio	Campbelltown City Council
Cr P George	City of Mitcham
Cr G Piggott	City of Norwood, Payneham & St Peters

Deputy Directors:

Mr S Wellington	City of Prospect.
Mr J Allanson	Town of Walkerville

In Attendance:

Mr L Leyland	General Manager
Ms K Vandermoer	Manager HR & Financial Services
Ms V Davidson	Executive Administration Officer.

3. Apologies

Mr A Wood	City of Unley
Mr P Tsokas	City of Unley
Mayor M Jones	Town of Walkerville.

4. Disclosures of interest

The following disclosure of interest was made:

Item Number	Type of Conflict	Director
9.5	General	Mr F Bell

5. Confirmation of the minutes

5.1 Minutes of the Eastern Waste Management Authority Ordinary Board Meeting

Moved Cr T Jennings that the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on 26 June 2025 be confirmed as a true and correct record.

Seconded Cr P George

Carried

5.2 Minutes of the Eastern Waste Management Authority Special Board Meeting

Moved Cr L Huxter that the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on 9 July 2025 be confirmed as a true and correct record.

Seconded Cr T Jennings

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

Nil.

The Chairperson sought and was granted leave of the meeting to bring forward Item 10.2 Recycling Processing Contracts and Item 10.3 Organics Processing Contract.

10. Confidential Reports

10.2 Recycling Processing Contracts

Recommendation 1

Moved Cr T Jennings that pursuant to section 90(2) and (3)(b) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Manager Human Resources and Financial Services, Kelly Vandermoer and East Waste Executive Assistant Vanessa Davidson, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider:

(b) information the disclosure of which—

- (i) could reasonably be expected to confer a commercial advantage on a person with whom East Waste is conducting, or proposing to conduct, business, or to prejudice the commercial position of East Waste.
- (ii) would on balance be contrary to the public interest as the outcome of the decision may impact the tender process.

The East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the consideration of the information confidential.

Seconded Cr L Huxter

Carried

Recommendation 2

Moved Cr G Piggott that the East Waste Board approves a 12-month extension of East Waste's existing contracts with Central Adelaide Waste and Recycling Authority and Southern Region Waste Resource Authority and authorises the General Manager East Waste to enact the contract extensions.

Seconded Cr J Allanson

Carried

Recommendation 3

Moved Cr J Allanson that in accordance with section 91(7) of the *Local Government Act 1999* the East Waste Board orders that the Report to (Item 10.2, Recycling Processing Contracts, East Waste Board Meeting, 25 September 2025) be kept confidential until further order.

Pursuant to section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

The East Waste Board notes any discussions of the Board on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded Cr P George

Carried

10.3 Organics Processing Contract

Recommendation 1

Moved Cr Jay Allanson that pursuant to section 90(2) and (3)(b) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, East Waste Manager Human Resources and Financial Services, Kelly Vandermoer and East Waste Executive Assistant Vanessa Davidson, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider:

- (b) information the disclosure of which—
 - (i) could reasonably be expected to confer a commercial advantage on a person with whom East Waste is conducting, or proposing to conduct, business, or to prejudice the commercial position of East Waste.
 - (ii) would on balance be contrary to the public interest as the outcome of the decision may impact the tender process.

The East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the consideration of the information confidential.

Seconded Cr P George

Carried

Recommendation 3

Moved Cr G Piggott that in accordance with section 91(7) of the *Local Government Act 1999* the East Waste Board orders that the Report and Minutes to (Item 10.3, Organic Processing Contracts, East Waste Board Meeting, 25 September 2025) be kept confidential until further order.

Pursuant to section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

The East Waste Board notes any discussions of the Board on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded Cr P George

Carried

The Chair sought and was granted leave to bring forward Item 9.5 Appointment of Independent Member to the Audit & Risk Management Committee

9 Reports

9.5 Appointment of Independent Member to the Audit & Risk Management Committee

The Chair, Mr F Bell, declared a general interest in this matter as he had encouraged one of the applicants to apply for the vacancy on the Committee. Mr Bell left the meeting at 6.30pm.

The Deputy Chair being absent from the meeting, nominations were called for a Presiding Member to assume the Chair for this Item.

Cr G Piggot nominated Mr P Di Iulio and there being no other nominations Mr Di Iulio assumed the Chair at 6.32 pm.

Moved Cr L Huxter that the East Waste Board appoints Ms Natalie Caon as an Independent Member to the Audit and Risk Management Committee for a two year term commencing on 1 October 2025.

Seconded Cr J Allanson

The vote being tied, the Presiding Member exercised his casting vote and declared the matter **Carried**.

Mr Bell re-entered the meeting and resumed Chairing the meeting at 6.38 pm.

9.1 Audited Financial Statements for the Year Ended 30 June 2025

Moved Cr T Jennings that the East Waste Board:

1. Receive and note the draft FY2025 audited Financial Statements as presented in Attachment A (*Agenda Item 9.1, Board Meeting, 25 September 2025*) and the Management Representation Letter as presented in Attachment C (*Agenda Item 9.1, Board Meeting, 25 September 2025*).
2. Receives and notes the Galpins Independent Audit Completion Report as presented in Attachment B. (*Agenda Item 9.1, Board Meeting, 25 September 2025*).
3. Authorises the Chairman and General Manager to sign the Financial Statements as presented in Attachment A (*Agenda Item 9.1, Board Meeting, 25 September 2025*) and provide to Member Councils.

Seconded Cr L Huxter

Carried

9.2 Regulation 10 Financial Report

Moved Cr T Jennings that the Regulation 10 Financial Report, as presented in Attachment A (*Agenda Item 9.2, Board Meeting, 25 September 2025*) is adopted by the East Waste Board.

Seconded Cr J Allanson

Carried

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

Moved Cr T Jennings that the East Waste Board:

1. Adopt the revised East Waste Fleet Asset Management Plan & Strategy 2026-2035, as presented in Attachment A (*Agenda Item 9.3, East Waste Board Meeting, 25 September 2025*).
2. Authorise the General Manager, or their nominee, to make minor technical or typographical amendments to the East Waste Fleet Asset Management Plan & Strategy 2026-2035, as contained in Attachment A to Item 9.3 on the Agenda.

Seconded Cr J Allanson

Carried

9.4 Draft East Waste Annual Report 2024/25

Moved Cr T Jennings that the East Waste Board:

1. That the East Waste Board adopt the draft East Waste Annual Report 2024/2025 (*Attachment A, Agenda Item 9.4, East Waste Board Meeting, 25 September 2025*) for publication, subject to the incorporation of feedback from the Audit & Risk Management Committee.
2. That the East Waste Board authorises the General Manager to make minor technical, stylistic, or typographical amendments to the Annual Report as required prior to finalisation and distribution to the Member Councils.

Seconded Cr J Allanson

Carried

9.6 Re-establishment of the General Manager Performance Review Committee

Moved Cr G Piggott that the East Waste Board:

1. Adopts the proposed General Manager Performance Review Committee Terms of Reference (*Attachment A, Item 9.6, Ordinary Board Meeting 25 September 2025*).
2. Authorises Administration to make minor technical and formatting changes to the General Manager Performance Review Committee Terms of Reference.
3. Note, that in accordance with clause 27.2.2 of the East Waste Charter that the Independent Chairperson of the East Waste Board is an Ex-Officio member of the General Manager Performance Review Committee.

4. Appoints Mr Sam Dilena as the Chairperson of the General Manager Performance Review Committee for a two-year term concluding on 1 December 2026.
5. Appoints the following members to the General Manager Performance Review Committee:
 - a. Cr P George
 - b. Cr G Piggott.
6. In exercise of the power contained in section 44(1) of the *Local Government Act 1999* delegates the powers and functions contained in section 137 of the *Local Government Act 1999* to the General Manager Performance Review Committee, subject to the expenditure of funds relating the function of the General Manager Performance Review Committee and that expenditure be in accordance with the East Waste Procurement Policy and adopted budget.

Seconded Mr S Wellington

Carried

9.7 Work, Health and Safety Overview

Moved Mr P Di Iulio that the East Waste Board receive and note the East Waste WHS Overview Annual Report 2024/2025 (*Attachment A, Agenda Item 9.7, Board Meeting, 25 September 2025*).

Seconded Cr T Jennings

Carried

9.8 Submission to South Australia's Waste Strategy 2025-2030

Moved Cr L Huxter that East Waste Board receives and notes East Waste's formal submission to Green Industries SA as contained in Attachment A (*Agenda Item 9.8 East Waste Board Meeting 25 September 2025*) for the purposes of the 2025–2030 Waste Strategy consultation.

Seconded Cr T Jennings

Carried

9.9 Information Report

Moved Cr T Jennings that East Waste Board receives and notes the Information Report.

Seconded Cr P George

Carried

10 Confidential Reports

10.1 Ordinary and Primary Return Process

Recommendation 1

1. Moved Cr T Jennings that pursuant to Section 90(2) of the *Local Government Act, 1999* the East Waste Board orders that the public, with the exception of the East Waste General Manager, Leonard Leyland, Manager Human Resources & Financial Services, Kelly Vandermoer, and East Waste Executive Assistant, Vanessa Davidson, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider matters under sections 90(2)(a) and 90(3)(h).

2. The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(h) of the Act the information to be received, discussed or considered in relation to the agenda item contains legal advice.
3. Accordingly, the East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded Cr P George

Carried

Recommendation 2

Moved Cr T Jennings that the East Waste Board:

1. Receives and notes the legal advice contained within the Report to Agenda Item 10.1 Ordinary and Primary Return Process, East Waste Board Meeting, 25 September 2025.
2. Recommends to the Constituent Councils of East Waste that a fee of \$25 be paid by persons requesting a hard copy of the East Waste Register of Interests.
3. Authorises the General Manager to write to the Chief Executive Officers of the Constituent Councils asking if they would please list the fee for a hard copy of the East Waste Register of Interests on the agenda of next available Council meeting, noting that the fee recommended by the East Waste Board is \$25 for the full Register of Returns.

Seconded Cr P George

Carried

Recommendation 3

Moved Cr P George that that in accordance with section 91(7) and (9) of the *Local Government Act 1999* the East Waste Board orders that the Report to Agenda Item 10.1 Ordinary and Primary Return Process, East Waste Board Meeting, 25 September 2025 be kept confidential until further order.

Pursuant to section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

The East Waste Board notes any discussions of the Board on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded Cr L Huxter

Carried

10.4 Directors in Camera Discussion

Recommendation 1

Moved Cr T Jennings that pursuant to Section 90(2) of the *Local Government Act, 1999* the East Waste Board orders that the public, be excluded from the meeting on

the basis that the East Waste Board will receive, discuss and consider matters under sections 90(2)(a) and 90(3)(g).

The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(g) of the Act the information to be received, discussed or considered in relation to the agenda item contains matters that must be considered in confidence to ensure that the East Waste Board does not breach any law, order or direction of a court or tribunal constituted by law, including by affecting) any duty of confidence or other legal obligation or duty.

Accordingly, the East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded Cr P George

Carried

East Waste General Manager, Leonard Leyland, Manager Human Resources & Financial Services, Kelly Vandermoer, and East Waste Executive Assistant, Vanessa Davidson left the meeting at 6.58 pm.

Recommendation 2

Moved Cr T Jennings that the East Waste Board notes any discussions of the Board on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded Cr L Huxter

Carried

11. Closure

The Chairperson declared the meeting closed at 7.03 pm

Next Meeting of the Board

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

These minutes have been signed as a true and correct record of the East Waste East Waste Board Meeting of 25 September 2025.

Chairperson

Date ____/____/____



**Eastern Waste Management Authority
Special Board Meeting #1**

Minutes

Monday 10 November 2025

Minutes

Eastern Waste Management Authority Special Meeting of the Board of Management

Meeting held on Monday 10 November 2025 commencing at 5.00 pm via MS Teams.

The Chair, Mr Bell declared the meeting open at 5.01 pm and that a quorum was present.

1. Acknowledgement of Country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr P George	City of Mitcham
Cr G Piggott	City of Norwood, Payneham & St Peters
Mr S Dilena	City of Prospect
Cr T Jennings	City of Burnside
Mr A Wood	City of Unley
Deputy Mayor L Huxter	Adelaide Hills Council
Cr J Allanson	Corporation of the Town of Walkerville

Deputy Directors:

Nil.

In Attendance:

Mr L Leyland	General Manager
Mr D Maywald	Manager Business Services
Ms K Vandermoer	Manager HR & Financial Services
Ms V Davidson	Executive Administration Officer

3. Apologies

Mr P Di Iulio	Campbelltown City Council
Mr A Wiguna	Campbelltown City Council
Mayor M Jones	Corporation of the Town of Walkerville

4. Declarations of interest

Nil.

5. Reports

Nil.

6. Confidential Reports

6.1 Organics Processing Tender

Recommendation 1

Moved: Deputy Mayor Lucy Huxter

That pursuant to Section 90(2) and (3)(d) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the following East Waste employees: General Manager, Leonard Leyland, Manager Business Services, David Maywald, Manager Operational Services, Brian Krombholz, Manager Human Resources and Financial Services, Kelly Vandermoer, and Executive Administration Officer, Vanessa Davidson, be excluded from the meeting on the basis that the Board will receive, discuss and consider:

- (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –
 - (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
 - (ii) would, on balance, be contrary to the public interest as premature release of the details could impact future tender negotiations with the companies that have submitted a tender which in turn could lead to increased costs for the Constituent Councils.

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

Seconded: Cr T Jennings

Carried

Mr L Leyland left the meeting at 5.18 pm.

Mr L Leyland returned to the meeting at 5.28 pm.

Recommendation 2

FORMAL MOTION

Moved Cr T Jennings

That the question be adjourned until a Special Meeting of the East Waste Board to be held at 4 pm on Friday 14 November 2025 in order for the Administration to provide further information on the matter to put before the East Waste Board.

Seconded: Mr S Dilena

Carried

7. Next meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 20 November 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

8. Closure of meeting

There being no further business, the Chairperson declared the meeting closed at 5.56 pm.

These minutes have been signed as a true and correct record of the East Waste Special Board Meeting #1 of 10 November 2025.

Signed _____
Chairperson

Date ____/____/____



**Eastern Waste Management Authority
Special Board Meeting #2**

Minutes

Monday 10 November 2025

Minutes

Eastern Waste Management Authority Special Meeting of the Board of Management

Meeting held on Monday 10 November 2025 commencing at 6.00 pm via MS Teams.

The Chair, Mr F Bell declared the meeting open at 6.00 pm and that a quorum was present.

1. Acknowledgement of Country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr P George	City of Mitcham
Cr G Piggott	City of Norwood, Payneham & St Peters
Mr S Dilela	City of Prospect
Cr T Jennings	City of Burnside
Mayor M Jones	Corporation of the Town of Walkerville
Mr A Wood	City of Unley
Deputy Mayor L Huxter	Adelaide Hills Council

Deputy Directors:

Nil.

In Attendance:

Mr L Leyland	General Manager
Ms V Davidson	Executive Administration Officer

3. Apologies

Mr P Di Iulio	Campbelltown City Council
Mr A Wiguna	Campbelltown City Council

4. Declarations of interest

Nil.

5. Reports

Nil.

6. Confidential Reports

6.1 General Manager's Interim Probation Review

Recommendation 1

Moved Deputy Mayor L Huxter:

1. That pursuant to section 90(2) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the General Manager East Waste, Leonard Leyland and Executive Administration Assistant, Vanessa Davidson, be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider Item 6.1 General Manager Interim Performance Review.

2. The East Waste Board is satisfied that pursuant to sections 90(2)(a) and 90(3)(a) of the Act the information to be received, discussed or considered in relation to the agenda item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) being the General Manager, Leonard Leyland.
3. Accordingly, the East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Cr T Jennings

Carried

Mr L Leyland left the meeting at 6.01 pm.

Recommendation 2

This resolution has been kept in confidence.

Mr F Bell left the meeting at 6.07 pm.

Mr F Bell returned to the meeting at 6.09 pm.

Mr L Leyland returned to the meeting at 6.19 pm and provided a presentation titled 'GM Probation Update.'

Mayor Melissa Jones left the meeting at 6.30 pm.

Cr T Jennings left the meeting at 6.31 pm.

Cr T Jennings returned to the meeting at 6.33 pm.

Mr L Leyland left the meeting at 6.42 pm.

Cr T Jennings left the meeting at 6.48 pm.

Cr T Jennings returned to the meeting at 6.50 pm.

Cr G Piggott left the meeting at 6.49 pm.

Cr T Jennings left the meeting at 6.51 pm.

Cr T Jennings returned to the meeting at 6.56 pm.

Recommendation 3

1. Deputy Mayor L Huxter Moved that in accordance with section 91(7) and (9) of the *Local Government Act 1999* the East Waste Board orders that the Report and Minutes to Item 6.1, General Manager's Interim Probation Review, Special East Waste Board Meeting 10 November 2025), be kept confidential until further order of the East Waste Board.
2. The East Waste Board notes any discussions of the East Waste Board on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

7. Next meeting of the East Waste Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 20 November 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

8. Closure of meeting

There being no further business, the Chairperson declared the meeting closed at 7.10 pm.

These minutes have been signed as a true and correct record of the East Waste Special Board Meeting of 10 November 2025.

Signed _____
Chairperson

Date ____/____/____

9.1 Financial Statements – FY2026 Budget Review One

Report Author General Manager

Attachments

- A: Summary Budget Movement Table – Budget Review One
- B: Budgeted Statement of Comprehensive Income FY2026
- C: Budgeted Balance Sheet FY2026
- D: Budgeted Statement of Cash Flow FY2026
- E: Budgeted Statement of Changes in Equity FY2026
- F: Budgeted Uniform Presentation of Finances Statement FY2026

Purpose and Context

To provide the East Waste Board (the Board) with an opportunity to review the first review undertaken of the budgeted statutory Financial Statements (Budget Review One) for the financial year ending 30 June 2026 as prescribed by the Regulations.

Recommendation

That the East Waste Board adopts the forecasted end of year FY2026 result associated with the 2025/26 Budget Review One.

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste undertakes quarterly budget reviews in line with the *Local Government (Financial Management) Regulations 2011*, with this being first review of the budget for FY26.

At the meeting held 26 June 2025, the East Waste Board resolved (in part):

9.1 2025/26 Annual Plan & Budget

Moved Cr T Jennings that the East Waste Board:

1. Adopts the 2025/26 Annual Business Plan and Budget, inclusive of all projects and expenditure (Attachment A, Item 9.1, East Waste Board Meeting, 26 June 2025).

Seconded Cr G Piggott

Carried

Discussion

The Board will recall that while no operating surplus was applied to Common Fleet Costing charges in FY25, the 1% operating surplus was reintroduced when developing the FY26 Budget, in line with East Waste's existing Budget Framework.

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

As at 30 September 2025, East Waste has recorded a Net Surplus of \$207K (year-to-date actuals) against a forecast full-year original Budgeted Net Surplus of \$182K.

Budget variances and assumptions have been reviewed with updated forecasted operating income and expenses represented in the updated Budget Review One. The majority of key operating expense lines remain consistent with the assumptions made in the original adopted budget, with the exception of Fleet Maintenance expense, which has been updated to reflect the recently endorsed Fleet Asset Management Plan & Strategy 2026-2035. As a result, a net increase in expenditure of \$96K is anticipated in FY26, which is reflected in the \$86K year-end surplus projected for FY2026.

It is important to note that while East Waste has been servicing weekly Food Organics Geen Organics (FOGO) trials in several Council areas year-to-date, associated additional income and operating expenses as a result of servicing the trials were not incorporated into the original adopted budget, with the intention to charge for these services outside of the Common Fleet Model. How these charges will be recouped in FY26 will be determined through the finalisation of the review of East Waste's Cost Model, noting no income relating to the servicing of FOGO trials has been recorded in year-to-date actuals, despite some increased operating costs. Administration has proposed a budget adjustment of \$100K additional income at Budget Review One, to account for anticipated income as a result of billing to Member Councils specifically for FOGO related activities in FY26.

The budgeted Financial Statements are supplied as per attachments B-F (**Refer attachment B-F**) and further detail relating to proposed budget movements in income and expenses have been summarised below:

Statement of Comprehensive Income:

1. Employee Costs

Predictions have been updated to reflect the transition of the previously contracted Educations & Promotions Lead to a permanent employee in October 2025. The increase in employee costs is offset by savings in East Waste's Education budget allocation, where contractor costs were previously budgeted for. The increase of \$92K represents a pro-rata adjustment for the remaining financial year inclusive of wages and superannuation.

2. Fleet Maintenance

The management of unforeseen fleet maintenance & repairs remains challenging for Administration, with the unfavourable maintenance trends experienced in FY25 continuing through quarter one of FY26. An increase of \$294K is proposed to the Fleet Maintenance budget, consistent with the revised full year maintenance budget presented in the endorsed Fleet Asset Management Plan & Strategy 2026-2035. This increase reflects the maintenance associated with retaining two (2) additional collection vehicles required to meet additional service requirements associated with Member Council weekly FOGO trials, which were not anticipated in the original adopted FY26 budget. This accounts for approximately \$120K of the budget adjustment, and as mentioned above, Administration anticipates a portion of this will likely be recovered through future billing to Member Councils, with income adjustments to be proposed through a future Budget Review.

3. Fuel Expense

Due to lower than anticipated diesel prices recorded year to date, a saving of \$100K on the full-year budget is proposed at Budget Review One. This adjustment is based on actual fuel savings realised from July through to October 2025, with the remaining budget as per original adopted budget predictions, noting the volatile nature of fuel prices. These assumptions align with the Fuel predictions presented within the endorsed Fleet Asset Management Plan & Strategy 2026-2035, which accounted for fuel usage for the additional two (2) trucks being retained to meet increased service requirements, particularly those related to the servicing of weekly FOGO trials. Administration anticipates further fuel savings may be recognised through future budget reviews should the current fuel price and fuel consumption trends continue.

4. Other Income & Expenses

A \$115K increase to Other Income is proposed, comprising of:

- A 100K increase to Sundry Income is proposed, representing the anticipated income associated with billing to Member Councils for Weekly FOGO Trial activities.
- A \$15K increase to Interest Income is proposed through Budget Review One, representing updated predicted annual Interest Income earnings through the utilisation of East Waste's LGFA investment account.

An \$75K reduction in Other Expenses is proposed, comprising of:

- A reduction of \$80K to the Education Budget, representing the savings associated with the transition of the Education & Promotions Lead to a permanent employee.
- A minor increase of \$5K to rent expense, reflecting a once off additional charge to East Waste following an outgoings reconciliation for the FY25 year.

Summary of Variances

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

Table 1: Summary Budget Movement \$'000

Budget Item	Budget Description	Statement of Comprehensive Income Favourable / (Unfavourable)	Cash Flow Statement Increase / (Decrease)
1	Employee Costs	(92)	(92)
2	Fleet Maintenance	(294)	(294)
3	Fuel Expense	100	100
4	Sundry Income	100	100
4	Interest Income	15	15
4	Education Expense	80	80
4	Rent Outgoings Expense	(5)	(5)
Summary Movement		(96)	(96)

EAST WASTE

Summary Budget Movement Worksheet

for the Financial Year Ending 30 June 2026

	Actual as at 30 September 2025	Adopted Budget	Proposed Budget (BR1)	Actual YTD / Proposed BR1	Proposed Budget Movement	Comments
Administration Fee	74,420	297,682	297,682	25%	-	
Common Fleet Costing	4,587,105	18,348,419	18,348,419	25%	-	
Processing Income	2,228,421	9,884,523	9,884,523	23%	-	Full-year budget allows for temporary Q2 increase in \$/tonne relating to Organics Processing contract.
Bin Services & Maintenance	1,238,403	2,102,500	2,102,500	59%	-	Elevated income in Q1 as result of issuing of Member Council Annual Bin Permits in July 2025.
Profit / (Loss) from Disposal	-	30,000	30,000	0%	-	
Grant Income	-	-	-	0%	-	
Other Income	25,833	76,000	191,000	14%	115,000	Reflects \$100K anticipated FOGO Income and \$15K additional predicted annual interest earnings from LGFA investment account.
Total	8,154,182	30,739,124	30,854,124		115,000	
Processing Expenses	2,228,252	9,884,523	9,884,523	23%	-	
Bin Service & Maintenance Expenses	1,243,247	2,102,500	2,102,838	59%	338	
Employee Costs	1,998,179	9,169,978	9,261,473	22%	91,495	Increase associated with East Waste contractor transitioning to Employee, including budgeted salary and superannuation.
Fleet Maintenance	637,969	2,015,481	2,309,740	28%	294,259	Updated to reflect most recent predictions included in Fleet Asset Management Plan & Strategy.
Depreciation	641,751	2,834,881	2,834,881	23%	-	
Interest	153,136	720,000	720,000	21%	-	
Fuel	449,063	2,053,487	1,953,487	23%	(100,000)	Reflects fuel savings realised from July through to October 2025. Remaining Budget is as per original budget assumptions.
Other Expenses	595,868	1,776,605	1,701,605	35%	(75,000)	\$80K savings associated with permanency of Educations contractor offset by \$5K increase related to lease outgoings adjustment.
Total	7,947,466	30,557,455	30,768,547		211,092	
Net Surplus	206,716	181,669	85,577		(96,092)	

Non Operating Cash Flow	Actual as at 30 September 2025	Adopted Budget	Proposed Budget (BR1)	Actual YTD / Proposed BR1	Proposed Budget Movement	Comments
Income						
Proceeds from Sale of Assets	-	30,000	30,000	0%	-	
Proceeds from the Sale of Motor Vehicles	-	-	-	0%	-	
Proceeds from Borrowings	-	3,390,000	3,390,000	0%	-	Loan settled 15 October 2025.
Total	-	3,420,000	3,420,000		-	
Expenses						
Fleet Replacement Costs	-	3,389,784	3,389,784	0%	-	Fleet purchases settled in October 2025.
Motor Vehicle Replacement	-	50,000	50,000	0%	-	
Operations Office Upgrade	9,056	60,000	60,000	15%	-	
Plant Replacement	7,793	25,000	25,000	31%	-	
Repayment of Borrowings - LGFA	274,886	2,139,614	2,139,614	13%	-	
Repayment of Borrowings - Leases	39,207	168,000	168,000	23%	-	
Total	330,942	5,832,398	5,832,398		-	
Net Non-Operating Cash Flow	(330,942)	(2,412,398)	(2,412,398)		-	

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)
for the Financial Year Ending 30 June 2026

FY2025		FY2026	FY2026	FY2026
Audited		Adopted	BR1	Movement BR1
Actuals		Budget		v Adopted
\$'000		\$'000	\$'000	Budget
				\$'000
	Income			
25,178	User Charges	28,531	28,531	-
133	Investment income	60	75	15
-	Grants, subsidies and contributions	-	-	-
2,085	Other	2,119	2,219	100
27,396	Total	30,710	30,825	115
	Expenses			
8,894	Employee Costs	9,170	9,261	91
15,081	Materials, contracts & other expenses	17,833	17,952	119
2,590	Depreciation, amortisation & impairment	2,835	2,835	-
612	Finance costs	720	720	-
27,177	Total	30,558	30,768	210
219	Operating Surplus / (Deficit)	152	57	(95)
55	Asset disposals & fair value adjustments	30	30	-
274	Net Surplus / (Deficit)	182	87	(95)
-	Other Comprehensive Income	-	-	-
274	Total Comprehensive Income	182	87	(95)

ITEM 9.1 - ATTACHMENT C

EAST WASTE

Projected Balance Sheet (Budgeted)

for the Financial Year Ending 30 June 2026

FY2025		FY2026	FY2026	FY2026	FY2026	FY2026
Audited		Adopted	24/25 Year End	BR1	BR1	FY2026
Actuals		Budget	Adjustment	Adjustment		Movement BR1
\$'000		\$'000			\$'000	v Adopted
						Budget
						\$'000
Assets						
Current						
1,722	Cash & Cash Equivalents	2,700	(271)	(95)	2,334	(366)
1,824	Trade & Other Receivables	1,413	411	-	1,824	411
38	Inventory	63	(25)	-	38	(25)
3,584	Total	4,176	115	(95)	4,196	20
Non-Current						
13,221	Infrastructure, Property, Plant & Equipment	13,973	(62)	-	13,911	(62)
13,221	Total	13,973	(62)	-	13,911	(62)
16,805	Total Assets	18,149	53	(95)	18,107	(42)
Liabilities						
Current						
1,555	Trade & Other Payables	1,588	(10)	-	1,578	(10)
2,127	Borrowings	2,285	-	-	2,285	-
1,015	Provisions	1,110	(35)	-	1,075	(35)
4,697	Total	4,983	(45)	-	4,938	(45)
Non-Current						
10,875	Borrowings	11,789	-	-	11,789	-
65	Provisions	169	(44)	-	125	(44)
10,940	Total	11,958	(44)	-	11,914	(44)
15,637	Total Liabilities	16,941	(89)	-	16,852	(89)
1,168	Net Assets	1,208	142	(95)	1,255	47
Equity						
1,168	Accumulated Surplus	1,208	142	(95)	1,255	47
1,168	Total Equity	1,208	142	(95)	1,255	47

EAST WASTE

PROJECTED STATEMENT OF CASH FLOWS (BUDGET)

for the Financial Year Ending 30 June 2026

FY2025		FY2026	FY2026	FY2026
Audited		Adopted	BR1	Movement
Actuals		Budget		BR1 v
\$'000		\$'000	\$'000	Adopted
				Budget
				\$'000
	Cash Flows from Operating Activities			
	Receipts			
26,521	Operating Receipts	30,650	30,750	100
133	Investment Receipts	60	75	15
	Payments			
(8,933)	Employee costs	(9,050)	(9,141)	(91)
(14,710)	Materials, contracts & other expenses	(17,833)	(17,952)	(119)
(632)	Interest Payments	(697)	(697)	-
2,379	Net Cash Flows from Operating Activities	3,130	3,035	(95)
	Cash Flows from Investing Activities			
	Receipts			
77	Sale of Replaced Assets	30	30	-
	Payments			
(2,236)	Expenditure on Renewal/Replaced Assets	(3,390)	(3,390)	-
(32)	Expenditure of New/Upgraded Assets	(135)	(135)	-
(2,191)	Net Cash Flows from Investing Activities	(3,495)	(3,495)	-
	Cash Flow from Financing Activities			
	Receipts			
2,178	Proceeds from Borrowings	3,390	3,390	-
	Payments			
(200)	Repayment of Lease Liabilities	(168)	(168)	-
(2,078)	Repayment of Borrowings	(2,150)	(2,150)	-
(100)	Net Cash Flow from Financing Activities	1,072	1,072	-
88	Net Increase (Decrease) in cash held	707	612	(95)
1,634	Cash & cash equivalents at beginning of period	1,993	1,722	(271)
1,722	Cash & cash equivalents at end of period	2,700	2,334	(366)

ITEM 9.1 - ATTACHMENT E

EAST WASTE

Projected Statement of Changes in Equity (Budgeted)
for the Financial Year Ending 30 June 2026

FY2025		FY2026	FY2026	FY2026
Audited Actuals		Adopted Budget	BR1	Movement BR1 v Adopted Budget
\$		\$'000	\$'000	\$'000
894	Balance at Start of Period - 1 July	1,026	1,168	142
274	Net Surplus / (Deficit) for Year	182	87	(95)
-	Contributed Equity	-	-	-
-	Distribution to Councils	-	-	-
1,168	Balance at End of Period - 30 June	1,208	1,255	47

EAST WASTE
Projected Uniform Presentation of Finances (Budgeted)
for the Financial Year Ending 30 June 2026

FY2025		FY2026	FY2026
Audited Actuals		Adopted Budget	BR1
\$'000		\$'000	\$'000
Income			
25,178	<i>User Charges</i>	28,531	28,531
133	<i>Investment income</i>	60	75
-	<i>Grants, subsidies and contributions</i>	-	-
2,085	<i>Other</i>	2,119	2,219
27,396		30,710	30,825
Expenses			
8,894	<i>Employee Costs</i>	9,170	9,261
15,081	<i>Materials, contracts & other expenses</i>	17,833	17,952
2,590	<i>Depreciation, amortisation & impairment</i>	2,835	2,835
612	<i>Finance costs</i>	720	720
27,177		30,558	30,768
219	Operating Surplus / (Deficit)	152	57
Net Outlays on Existing Assets			
(2,236)	<i>Capital Expenditure on Renewal and Replacement of Existing Assets</i>	(3,390)	(3,390)
2,590	<i>Depreciation, Amortisation and Impairment</i>	2,835	2,835
77	<i>Proceeds from Sale of Replaced Assets</i>	30	30
431		(525)	(525)
Net Outlays on New and Upgraded Assets			
(32)	<i>Capital Expenditure on New and Upgraded Assets</i>	(135)	(135)
-	<i>Amounts Specifically for New and Upgraded Assets</i>	-	-
-	<i>Proceeds from Sale of Surplus Assets</i>	-	-
(32)		(135)	(135)
618	Annual Net Impact to Financing Activities (surplus/(deficit))	(508)	(603)

9.2 Internal Audit Result: Payroll

Report Author Manager Human Resources & Financial Services

Attachments UHY Haines Norton Internal Audit Report - Payroll

Purpose and Context

To provide the East Waste Board (the Board) with the results of the recent payroll audit undertaken by East Waste's appointed internal auditor's UHY Haines Norton.

Recommendation

The East Waste Board receives and notes the Payroll Internal Audit Report prepared by UHY Haines Norton, as presented in Attachment A 'UHY Haines Norton Internal Audit Report,' Item 9.2, Board Meeting, 20 November 2025.

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 East Waste's Audit & Risk Management Committee (the Committee) at the June 2025 Audit & Risk Management Committee meeting. The payroll audit is the first of three (3) internal audits scheduled to be undertaken in the FY26 year, being:

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

The payroll audit scope was subsequently reviewed and accepted by the Committee at the 17 September 2025 Audit & Risk Management Committee Meeting, with the audit being undertaken in September 2025.

Discussion

The audit was conducted via remote and in person communications, with a representative from UHY Haines Norton conducting a physical audit onsite at the East Waste depot. The onsite visit coincidentally aligned with East Waste's fortnightly payroll cycle, meaning UHY Haines Norton were able to view the payroll process live at the time of processing, which provided for a unique and transparent oversight to East Waste's payroll processes. The Internal Audit Report prepared by UHY Haines Norton is provided at Attachment A (**refer Attachment A**) for the Board's reference.

Administration is pleased with the result and feedback from the audit, noting no high-risk ratings were determined, with four (4) recommendations being made varying from low to medium risk. Administration is in agreeance with the recommendations and has provided a Management Response, which are detailed within the attached audit report document (**refer Attachment A**).

Administration intends to close out all recommendations by February 2026, with some immediate remedies already in place. Administration intends to introduce a standing Internal Audit Tracking item to the Audit & Risk Management Committee Agenda to provide feedback on the progress of internal audit actions across all audits.

Representatives from UHY Haines Norton attended the Audit & Risk Management meeting on 12 November 2025, with the report being well received and recommended to the Board for noting.

Internal Audit Report – Payroll

East Waste

October 2025

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Executive Summary

Background

East Waste is the trading name of the Eastern Waste Management Authority.

The Authority is a regional subsidiary of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Norwood Payneham & St Peters, City of Mitcham, City of Prospect, the Corporation of the Town of Walkerville and the City of Unley. established pursuant to Section 43 of the Local Government Act 1999. These eight Councils are referred to as Member or Constituent Councils of the Authority.

The Authority's primary purpose is to provide effective waste collection services for its Member Councils. The exact nature of the waste collection services is determined independently by each Council to meet the needs of their respective communities.

East Waste's Mission Statement:

'East Waste collects waste, green organics, recyclables and hard rubbish from member councils and is committed to helping them improve their recycling and waste avoidance practices. Our services may be different across each council area, but our approach is the same – high quality, low cost waste and resource recovery.'

Diagram 1 – East Waste – service summary



Data Source: East Waste website

In order to deliver on this mission statement, it is essential to operate efficiently, implementing effective processes within a robust internal control environment.

This payroll audit provides a review of the processes currently in place, as well as the overall management of the payroll function, including related pay awards and agreements, documentation, and internal controls.

Internal Audit Methodology – Understanding of Processes

During the undertaking of this audit, many good practices were observed, and a strong corporate culture of process and procedure was evident.

Discussions were held with relevant staff to gain an understanding of how the processes were operating, whether business needs were being met, and what areas within the internal audit scope, if any, would require a more in-depth, specific review.

The following staff members contributed during this time:

- Manager HR & Financial Services
- Payroll Officer

Access to policy documentation and transactional data was facilitated at the site offices at Temple Court, Ottoway, on the northern side of Adelaide, allowing for a greater contextual understanding of how business processes are managed and how work areas interact.

The Objective and Scope of this Engagement

The objective of this internal audit was to conduct the required testing, investigation, and review of the payroll function to ensure its appropriate and accurate processing. The full audit scope is attached. (see Appendix A).

The scope of this internal audit is to:

- Include assessment against Enterprise Agreement, Awards, Employment Contracts, National Employment Standards (NES) and Internal Policies as relevant.
- Confirmation of accurate calculation and appropriate implementation across the 2024/25 payroll function.
- Review to ensure completeness of implementation for all related pay agreements, awards, contracts, standards and policies.
- Review of regulated allowances.
- Review and testing of system parameters - to include rates, allowances & superannuation.
- Reconcile to relevant organisational policy documentation.
- Review of consistency of work and payrate comparisons for similar positions across the organisational structure.
- Check the interpretation and calculation of specific payments were undertaken correctly eg: termination payments/ad hoc payments/ back pay / leave cash out payments.
- Check that payments to all deduction agencies are completed in a timely and accurate manner eg; superannuation/child support etc.
- Review of employment contract details with specific focus on contractor/employee status and superannuation arrangements

- Review payroll system reconciliations for accuracy and timeliness.
- Review any recommendations out of the Leave Balances audit and any other related audits.
- Additional items as may become apparent during testing.

This is an assurance audit, assessing and evaluating compliance, adequacy and accuracy of related controls and processes.

This audit found the processes to be well embedded, widely understood, timely and effective.

Summary of Testing

To provide insight into East Waste business operations, a review was undertaken of each fortnightly payroll run, representative sample testing was undertaken on payroll data in order to cover all elements of the audit scope. This was linked back to supporting source documentation for the period July 2024 through to June 2025, with a focus on the following:

2024/25 26 x payroll pay runs tested	• <i>Agreements, awards, contracts, standards and policies</i> • <i>System parameters; rates, allowances and superannuation</i> • <i>Consistency of work to payrate across the organisation</i> • <i>Contractor vs employee</i> • <i>ARC member superannuation</i>
✓ ✓ ✓ ✓	- The scope for this payroll audit is provided in full (see Appendix A) and all items have been fully investigated and referenced in this report. - The time recording and payroll processes were found to incorporate satisfactory internal controls, segregation of roles and accurate record keeping. - Supporting documentation was found to be in place for all payroll variations including additional acting powers, backpay, overtime, public holiday overtime rates, RDO cashouts, bereavement leave, meal allowances, termination payments and unpaid leave requests. - The current annual leave policy was reviewed and positively reconciled to present practices. - The capture of time recording data and linked verification processes are clearly in place and the interface through to the payroll processing is also well established and operable by two East Waste employees, namely the Finance Officer and Manager Human Resources and Financial Services. - The fortnightly payroll process is well documented, regularly reconciled and undertaken in a timely manner. - Review and findings of work and payrates comparison across the organisational structure undertaken and included. - Clarification of contractor versus employee status for two positions within the current organisational structure. - Update on recent legislative requirement to prove superannuation payments for Audit and Risk Committee members.
\$216,661 value of average payroll run	
\$	
Pay Agreements checked:	
- Contracted - SAMSOA - LGE - EBA	

Summary of Significant Observations

This audit aligns with East Waste's Strategic Risk Register as per:

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.*

As a result of audit testing, interviews and walkthrough observations, the following summary points are listed:

- **Process** – all processes are operating well, time recording is automated and verified, segregation of duties is in place, process documentation was witnessed via the walkthrough and evidenced in practice and records management is inherent within the Kronos and MYOB systems – covering time recording and payroll respectively.
- **Time Keeping** – has been updated to an electronic system, readily capturing key time data and providing a seamless interface with the payroll process.
- **Payroll** – averages 76 pay records per fortnight, provides an efficient and effective process, in an approachable manner with positive support for staffing.
- **Policy position** – this audit found the internal controls within the system, the workflows and authorisations, to align to the Annual Leave Policy and related documentation.
- **Awareness/Training** – with time recording, the logging on and logging off process is known to all and is operating well, it is convenient and easy to use, available at designated workstations and/or via mobile phones. There were no issues or failings observed, and all driver details are further verified by the Coordinator Operations.

Whilst on site, brief discussions were undertaken with the newly recruited General Manager, providing an outline of the current audit and ongoing internal audit plan for 2025/26 and 2026/27. It was noted that training was an area for initial focus being a key driver for future success of the business.

- **Agreements/Awards/Contracts** – pay details were checked for accuracy to source documentation and found all were paid the rates outlined in their contracts/letters of engagement.
- **Consistency of work/pay** – a review was undertaken across the organisation in order to assess consistency of work to pay rate. Whilst a few instances were found where positions were similarly titled, the substance of each job was not readily comparable. For example, amongst the teams of drivers, routes differ making it impossible to ascertain definitively from one area to another, some routes are longer, have more hours and additional allowances.

Transparency and consistency in this regard going forwards will be positive for workplace culture as there are also several coordinator roles and an admin team as well as other parallels. A review was also undertaken across the Executive Leadership Team where the three managers were found to have different packages, however this is noted as commonplace in business.

- **Contractor vs Employee status** – two positions were identified on the organisational chart as currently being undertaken by contractors. Further analysis will be undertaken, regarding the way in which these individuals' source and conduct their business, with amendments made to the organisational structure as required. Reference should be made to the 'assessment of contractor vs employee' as provided by the ATO and attached at Appendix C.

- **Superannuation for ARC Members** – Related to the raised awareness for existing legislation requiring superannuation to be provided for independent audit and risk committee members. Currently there is no provision in place at East Waste, however the SA Local Government Financial Management Group (SALGFMG), is shortly due to clarify details of how to progress both the overdue compliance and current payments - including any identified backdated payments.

Diagram 2 - Overview of Summarised Findings

Value for Money	Corporate Governance	Efficient/Effective Processing	Strategic Planning
			
<i>Efficient processes in place for the payroll function and the interface with integrated financial and reporting systems</i>	<i>Policies and procedures in place Function is structured in its processes and robust in its controls</i>	<i>Efficiency boosted by independent Kronos portal for time sheeting and personnel system updates Regular reporting monitoring and reviews</i>	<i>Small Executive Leadership Team supports strong strategic oversight down to daily operations Organisational awareness for service delivery options for 8 x constituent Council stakeholders</i>
Further Action: - <i>assess whether to employ contracted staff and use extended capacity</i>	Further Action: - <i>clarify and implement provision for ARC independent member superannuation</i>	Further Action: - <i>provide supporting process for drivers team payroll input data</i>	Further Action: - <i>extend organisational structure via clearly defined roles, training and growth opportunities</i>

Conclusion

- The findings, following the audit of the payroll function at East Waste, were positive .
- By implementing the recommendations outlined in this report, payroll and related risks will be further mitigated, which will, in turn, increase assurances for both the Board and the constituent councils.

Summary of Findings and Recommendations

Ref. #	Audit Scope Outcome	Recommendations	Audit Risk Rating	Management Response	Expected Completion Date
1.0	Assess related Enterprise Agreement, Awards, Employment Contracts, National Employment Standards (NES) and internal payroll function policies, as relevant.	No recommendations	MEDIUM	-	-
2.0	Confirmation of accurate calculation and appropriate implementation across the 2024/25 payroll function	R2.0 Consider implementation of an internal process for confirming key payroll processing data for the team of drivers (to support Coordinator Operations with manual workload) <i>For example, this process could formally list Public Holiday workers and other known adjustments, prior to the Kronos upload.</i>	MEDIUM	Management will ensure additional controls are implemented, primarily for the payroll officer, to reduce risk of input error into the timekeeping system by Operational staff. Whilst this happens generally it is acknowledged that it is at times ad hoc and a consistent approach will ensure accuracy of data entry. This will be implemented immediately in line with upcoming pay cycle.	12/11/25
3.0	Review to ensure completeness of implementation for all related pay agreements, awards, contracts, standards and policies	No recommendations	MEDIUM	-	-
4.0	Review of regulated allowances	No recommendations	LOW	-	-
5.0	Review and testing of system parameters to include rates, allowances & superannuation	No recommendations	LOW	-	-
6.0	Reconcile to relevant organisational policy documentation	No recommendations	LOW	-	-

Ref. #	Audit Scope Outcome	Recommendations	Audit Risk Rating	Management Response	Expected Completion Date
7.0	Review consistency of work and undertake payrate comparisons across the organisational structure	R7.0 Consider scheduling an ongoing review of similarly titled positions, eg: coordinator roles, driver roles to provide an opportunity for cross skilling /experiencing variations and wider skills and knowledge bases.	LOW	Management acknowledges these findings, noting there is some variation in work hours/location, specifically for Drivers. The variations across Leadership and Executive staff are considered not to be material. Management remains engaged with staff and encourages open conversation with employees and where possible will align rostering to employees' personal preferences and circumstances. The General Manager and Manager HR & Financial Services will schedule an annual review of positions as part of a broader annual Organisational Chart review to ensure consistency and equity across similar titles roles with the first to be undertaken prior to the end of February 2026.	28/2/26
8.0	Check the interpretation and calculation of specific payments; termination payments, identified ad hoc payments, back pay and leave cash out payments	No recommendations	MEDIUM	-	-
9.0	Check that payments to all deduction agencies are completed in a timely and accurate manner	No recommendations	LOW	-	-

Ref. #	Audit Scope Outcome	Recommendations	Audit Risk Rating	Management Response	Expected Completion Date
10.0	Review of employment contract details with specific focus on contractor/employee status and superannuation arrangements.	R10.0 Undertake a review, incorporating the ATO assessment guide, to fully ascertain whether the EA Officer fits the contractor definition. R10.1 Establish a process for paying ARC independent members superannuation, to be activated once SALGFMG confirm details.	MEDIUM	R10.0 Management notes the associated risk and agrees with the recommendation, noting a definitive assessment is required to determine the true nature of the relationship. Management has commenced the process of reviewing the terms of the contractual arrangement and will look to implement a compliant and suitable resolution as soon as practicable. R10.1 Management will make contact with Independent Committee members to obtain superannuation information and implement a suitable process to make superannuation contributions on behalf of members in line with the next meeting cycle. We will await advice from SALGFMG relating to back payment obligations.	31/12/25
11.0	Review payroll system reconciliations for accuracy and timeliness	No recommendations	LOW	-	-
12.0	Review any recommendations out of the Leave Balances audit and any other related audits	No recommendations	LOW	-	-

* SALGFMG = South Australia Local Government Financial Management Group

Detailed Findings and Recommendations

Audit Scope Outcome	1.0 Assess related Enterprise Agreement, Awards, Employment Contracts, National Employment Standards (NES) and internal payroll function policies, as relevant.																				
Audit Area	Assessment against incomplete, inaccurate and inappropriate payroll data processing																				
Findings	The payroll system at East Waste recognises the following: (i) fixed term contract (ii) SAMSOA – salaried officers award (iii) LGE – Local Government Employee award (SAET) (iv) Eastern Waste Management Authority (East Waste) Enterprise Agreement 2024-2027 (EBA) These pay agreements were referenced when testing pay rates back to the respective rates held in MYOB payroll system. A sample of employees were randomly selected from the organisational structure listing provided at the onset of this audit and are identified by their employee number in the summary table below:																				
	<table><tr><th>Detail</th><th>Qty</th><th>Employee No.</th></tr><tr><td>Contracted</td><td>3</td><td>150 / 53 / 240</td></tr><tr><td>SAMSOA</td><td>3</td><td>122 / 193 / 197</td></tr><tr><td>LGE</td><td>2</td><td>221 / 191</td></tr><tr><td>EBA</td><td>8</td><td>24/49/104/180/224/173/113/211</td></tr><tr><td colspan="3">16</td></tr></table>			Detail	Qty	Employee No.	Contracted	3	150 / 53 / 240	SAMSOA	3	122 / 193 / 197	LGE	2	221 / 191	EBA	8	24/49/104/180/224/173/113/211	16		
	Detail	Qty	Employee No.																		
	Contracted	3	150 / 53 / 240																		
	SAMSOA	3	122 / 193 / 197																		
LGE	2	221 / 191																			
EBA	8	24/49/104/180/224/173/113/211																			
16																					
There are a total of 76 employees, which has resulted in a 20% testing sample of 16 records. (i) the fixed term contracts were reconciled exactly, (ii) the SAMSOA awards were found to have large pay bands and reference to various levels was more difficult to reconcile, however the individual letters accompanying each staff member, set out pay packages which were then fully reconciled to the payroll system data. (iii) the LGE award bands were reconciled to the pay levels for the mechanics team. (iv) the EBA reconciled to all within the drivers’ team, with precise reference to the hourly rate.																					
Recommendations	No recommendations																				
Risk Assessment	Likelihood	Consequence	Risk Rating																		
	UNLIKELY	MODERATE	MEDIUM																		
Management Response	N/A																				
Completion Date																					

Audit Scope Outcome	2.0 Confirmation of accurate calculation and appropriate implementation across the 2024/25 payroll function		
Audit Area	Transactional testing		
Findings	A walkthrough test was undertaken on the payroll run of 1st October 2025. - This allowed for insight into the process; the data held on the Kronos time sheeting system and the interface of this information with the MYOB pay generation system. Levels of process control, data checking and approvals were observed to be good for each staff entry and 100% of timesheets were checked. - Kronos time sheeting is fed by automated logons/logoffs across the yard/offices. These are enabled via computer systems or scanned via staff mobiles. Drivers working hours are verified by the Coordinator Operations and endorsed prior to payroll processing. In addition, to the above detailed transaction testing was undertaken across all 26 payroll runs. - Four instances were identified where additional supporting information was sought, detailing correcting adjustments for Public Holiday working and a tax adjustment. Testing reviewed: early starts / overtime / annual leave / personal leave / meal allowances / adjustments for different work patterns ie: study leave, unpaid leave etc. Cover for the payroll process, if the Finance Officer is unavailable, is provided by the Manager HR & FS with approvals and checks being undertaken by Manager Business Services. The Coordinator Operations undertakes backfilling driver roles when staffing levels require it, this may cause delays in timesheet verification/additional checks to be undertaken.		
Recommendations	R2.0 Consider implementation of an internal process for confirming key payroll processing data for the team of drivers (to support Coordinator Operations with manual workload)		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MODERATE	MEDIUM
Management Response	Management will ensure additional controls are implemented, primarily for the payroll officer, to reduce risk of input error into the timekeeping system by Operational staff. Whilst this happens generally it is acknowledged that it is at times ad hoc and a consistent approach will ensure accuracy of data entry. This will be implemented immediately in line with upcoming pay cycle.		
Completion Date	12/11/2025		

Audit Scope Outcome	3.0 Review to ensure completeness of implementation for all related pay agreements, awards, contracts, standards and policies		
Audit Area	Completeness of implementation/transactions		
Findings	Sample records (24) were checked to the MYOB system. An initial check was made to the employee data to verify names and payrates. Across the sample, the following were reviewed and tested for completeness of record, accuracy to payrate and - Implementation of higher duty pay rates, - Calculations of RDO cash out requests, - Accuracy of termination payments, - Backpay calculations following performance reviews, - Compassionate Leave & Bereavement Leave, - Updating a new payrate, - Resignation - Unpaid leave A number of calculations were verified with the Finance Officer who was able to demonstrate full knowledge of each instance and provide a complete trail of the calculations.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MODERATE	MEDIUM
Management Response	N/A		
Completion Date			

dit Scope Outcome	4.0 Review of regulated allowances		
Audit Area	Regulated Allowances		
Findings	Allowances were noted as payable for the following: 1. Meal allowance 2. Licence Allowance 3. Mobile Phone Allowance 4. Motor Vehicle Allowance These were witnessed via the walkthrough observations of the payroll process undertaken on 01/10/25 and tested to the standing data held on the relevant MYOB employee records, - Meal allowances are paid to drivers on routes that exceed 10 hours and are logged on the payroll control worksheets from the logging on/off data. These are largely the routes that are out in the Adelaide Hills. - Licence allowances are paid to roles as relevant, eg: the drivers - Mobile phone allowances are paid to the General Manager, the Team Leader Customer Services and the Team Leader Workshop. - Motor Vehicle allowance is paid to the Manager Human Resources and Financial Services. All were found to be recorded accurately and well documented.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	RARE	MINOR	LOW
Management Response	N/A		
Completion Date			

Audit Scope Outcome	5.0 Review and testing of system parameters to include rates, allowances & superannuation		
Audit Area	System parameters		
Findings	System parameters were reviewed in detail via a walkthrough with the Manager Human Resources & Financial Services. There are a number of system parameters updates that the Manager Human Resources and Financial Services can undertake in relation to new pay awards, eg: when new payrates, allowance levels and superannuation percentages are required. These were explained and illustrated. When a new pay definition is required such as a new pay split of an existing classification or when a new team needs to be set up, the request needs to be logged via the system administrators who will then create the requested new accounts, test for accuracy and then notify that the account is 'live'. Screen shots of emails were provided to substantiate how these requests are managed and finalised. Through discussion it was noted that this process has worked well and suits both the needs of the organisation and the system administrators who support and maintain the system.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MINOR	LOW
Management Response	N/A		
Completion Date			

Audit Scope Outcome	6.0 Reconcile to relevant organisational policy documentation		
Audit Area	Policy documentation		
Findings	For this payroll audit the relevant organisational policy documentation was taken to be the Leave Policy. This policy had been recently issued and will be scheduled for review in 2 years' time. The policy is the responsibility of the General Manager and provides an overview of the range of leave entitlements, a new and key source of clarification, linking to relevant legislation and citing the LGE, SAMSOA and EBA as relevant documentation. Contents listed are: • Annual leave (on a full time basis) is 4 weeks, • Annual leave loading is referenced to respective awards/agreements or contracts of employment, • How to take leave and cancel leave are outlined in the body text, • Reference is made to the management of excessive annual leave, • Public Holidays and Annual Leave, • Leave payments With further details of the various types of leave: - Personal Leave (Carer's/Family Leave) - Compassionate/Bereavement Leave, - Long Service Leave, - Unpaid Leave, - Parental Leave, - Family and Domestic Leave, - Other miscellaneous leave – eg: jury service, trade union training or study leave. The majority of these leave classifications were evident throughout the individual, transactional testing.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	RARE	MINOR	LOW
Management Response	N/A		
Completion Date			

Audit Scope Outcome	7.0 Review consistency of work and undertake payrate comparisons across the organisational structure		
Audit Area	Consistency and transparency		
Findings	Consistency of work/pay – a review was undertaken across the organisation in order to assess consistency of work to pay rate. Whilst a few instances were found where positions were similarly titled, eg: drivers, coordinators, managers, the detail behind the roles and responsibilities was found to vary. For example, amongst the teams of drivers, there were different routes, with pre-allocated locations, the local ones or the more distant Adelaide Hills ones with further distances, increased road hours and therefore meal allowances. Whilst these teams may be aware of issues within their rounds, it does not reflect as an issue in the payroll testing. All drivers have the same basic pay rate so the only variation would be linked to area allocations. There may be an opportunity to rotate routes. This audit has raised the profile of transparency and consistency in this regard, and the workplace culture is positive going forward. At present there are also several coordinator roles and an admin team with similar core duties which may lend themselves to cross skilling. A review was also undertaken across the managerial posts within the Executive Leadership Team. Having managers on a variety of employment types, fixed term contracts and/or permanent employees does not present an issue as each has their own portfolio and preferences.		
Recommendations	R7.0 Consider scheduling an ongoing review of similarly titled positions, eg: coordinator roles, driver roles, to provide an opportunity for cross skilling /experiencing variations and wider skills and knowledge bases.		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MINOR	LOW
Management Response	Management acknowledges these findings, noting there is some variation in work hours/location, specifically for Drivers. The variations across Leadership and Executive staff are considered not to be material. Management remains engaged with staff and encourages open conversation with employees and where possible will align rostering to employees' personal preferences and circumstances. The General Manager and Manager HR & Financial Services will schedule an annual review of positions as part of a broader annual Organisational Chart review to ensure consistency and equity across similar titles roles with the first to be undertaken prior to the end of February 2026.		
Completion Date	28/02/2026		

Audit Scope Outcome	8.0 Check the interpretation and calculation of specific payments; termination payments, identified ad hoc payments, back pay and leave cash out payments		
Audit Area	Consistency and Accuracy		
Findings	During the walkthrough testing 01/10/25 a range of payments specific to these areas was witnessed; - termination payments, - ad hoc payments, - back pay and - leave cash out payments The Finance Officer provided a full explanation of the calculations used, and these calculations are double checked by the Manager Human Resources and Financial Services prior to being paid. Within a sample of 24 x payroll payments for 2024/25, tested with variations: - 7 x were related to termination payments, - 2 x were payments for higher duties - 6 x were related to backpay calculations - 2 x RDO cashout payments All these calculations were checked to source documentation and input calculations and found to be accurate and fully substantiated.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MODERATE	MEDIUM
Management Response	N/A		
Completion Date			

Audit Scope Outcome	9.0 Check that payments to all deduction agencies are completed in a timely and accurate manner		
Audit Area	Consistency and accuracy		
Findings	This is undertaken as part of the fortnightly payroll function, with all relevant deduction payments made within the payment period terms. The processes in place for both payroll and accounts payable are streamlined and are overseen by the same team, the Finance Officer and the Manager of Human Resources and Financial Services. Payment of these deductions was evidenced via the organisations hard copy bank statements.		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MINOR	LOW
Management Response	N/A		
Completion Date			

Audit Scope Outcome	10.0 Review of employment contract details with specific focus on contractor/employee status and superannuation arrangements		
Audit Area	Status of employee vs contractor / Superannuation provision for ARC Members		
Findings	(i) Status of employee vs contractor - two organisational positions were being undertaken by contractors at the time of this audit. Via discussion with the Manager Human Resources and Financial Services, it was confirmed that one position was in the process of being made an employed position, transferring from a contractor position and relating to the role of 'education and promotions'. This has now been confirmed as in place within the organisational structure as of 15/10/25. In reviewing these roles, it is necessary to refer to the context and the indicators that will define whether the role and the person involved can be a contracted position or whether it is in fact an employed position. In order to facilitate the review of the remaining contracted position, the Executive Administration Officer, there is a completed ATO assessment attached (see Appendix C) which raises the necessary questions and guides the review to a structured outcome for those cases that are less clearly defined. (ii) Superannuation provision for ARC Independent Members - this has been included in this scope in order to clarify the position and the requirements relating to superannuation legislation ie: the Superannuation Guarantee (Administration) Act 1992. This relates to providing superannuation payments for the independent members of the East Waste Audit and Risk Committee. At present the SA Local Government Financial Management Group (SALGFMG) are scheduled to have an position on complying with this existing legislation within the next few weeks. It is clear that this will need to be actioned, the expected confirmations will be regarding timeframes and requirement to factor in any backpay.		
Recommendations	R10.0 Undertake a review, incorporating the ATO assessment guide, to fully ascertain whether the EA Officer fits the contractor definition. R10.1 Establish a process for paying ARC independent members superannuation, to be activated once SALGFMG confirm details.		
Risk Assessment	Likelihood	Consequence	Risk Rating
	POSSIBLE	MINOR	MEDIUM
Management Response	R10.0 Management notes the associated risk and agrees with the recommendation, noting a definitive assessment is required to determine the true nature of the relationship. Management has commenced the process of reviewing the terms of the contractual arrangement and will look to implement a compliant and suitable resolution as soon as practicable. R10.1 Management will make contact with Independent Committee members to obtain superannuation information and implement a suitable process to make superannuation contributions on behalf of members in line with the next meeting cycle. We will await advice from SALGFMG relating to back payment obligations.		
Completion Date	31/12/25		

Audit Scope Outcome	11.0 Review payroll system reconciliations for accuracy and timeliness		
Audit Area	Reconciliations		
Findings	Details of the reconciliation process were provided by the Finance Officer. The 2024/25 reconciliation covers the YTD, so is an accumulated total and is balanced to screenshots of the relevant ledger codes. The sum of all payroll credits and debits and a balancing figure being the accumulated balance paid to child support. Discussions confirmed that regular reconciliations are undertaken, and testing confirmed these are monthly with authorisation evidenced by the Manager of Human Resources and Financial Services. Testing evidenced the reconciliation for: - 28/02/25 - 30/06/25 Similar reconciliations are undertaken monthly for superannuation; testing evidenced the respective reconciliations for: - 31/03/25 - 30/06/25		
Recommendations	No recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	UNLIKELY	MINOR	LOW
Management Response	N/A		
Completion Date			

Audit Scope Outcome	12.0 Review any recommendations out of the Leave Balances audit and any other related audits		
Audit Area	Leave balances		
Findings	Reference to previous audits – subject ‘Leave Balances’ The 2023/24 EOFY audit undertaken by Galpins highlighted ‘Management of excessive annual leave balances’. The annual leave balances have been reviewed for 2024/25 and all fall within the allowed policy position of 8 week maximum balance. As a result of this audit focus, the Executive Management Team implemented monthly reviews of annual leave data. Via exception reporting, any excessive balances are managed both from a business continuity and staff wellbeing viewpoint. Individual staff members may negotiate extended leave arrangements in agreement with management and aligned to business capacity. Reference: - 2023/24 EOFY Final Audit - Annual Leave Policy		
Recommendations	No additional recommendations		
Risk Assessment	Likelihood	Consequence	Risk Rating
	-	-	LOW
Management Response	N/A		
Completion Date			

Appendix A – 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.

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		Initially referred by the Audit & Risk Committee (ARC) following discussion at their April 2025 meeting. 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. Out of session review by the ARC in order to finalise the audit scope, enabling on site review to commence early September 2025.				
Scope		Include assessment against Enterprise Agreement, Awards, Employment Contracts, National Employment Standards (NES) and Internal Policies as relevant. Confirmation of accurate calculation and appropriate implementation across the 2024/25 payroll function Review to ensure completeness of implementation for all related pay agreements, awards, contracts, standards and policies Review of regulated allowances Review and testing of system parameters - to include rates, allowances & superannuation Reconcile to relevant organisational policy documentation Review of consistency of work and payrate comparisons for similar positions across the organisational structure Check the interpretation and calculation of specific payments were undertaken correctly eg: termination payments/ad hoc payments/ back pay / leave cash out payments Check that payments to all deduction agencies are completed in a timely and accurate manner eg: superannuation/child support etc. Review of employment contract details with specific focus on contractor/employee status and superannuation arrangements Review payroll system reconciliations for accuracy and timeliness Review any recommendations out of the Leave Balances audit and any other related audits Additional items as may become apparent during testing				

Appendix B – Risk Management

Strategic Risk, Matrix and Risk Tables

	CONSEQUENCE				
LIKELIHOOD	Insignificant	Minor	Moderate	Major	Significant
Certain to occur	High	High	Extreme	Extreme	Extreme
Very likely	Medium	High	High	Extreme	Extreme
Possible	Low	Medium	High	Extreme	Extreme
Unlikely	Low	Low	Medium	High	Extreme
Rare	Low	Low	Medium	High	High

Risk Acceptance table

RISK RATING	Acceptance Level	Control Level	Monitoring	Reporting
Low	Acceptable	Adequate	Active	Quarterly/Yearly
Moderate	Acceptable	Adequate	Active	Monthly/Quarterly
High	Acceptable in some circumstances	Excellent	Pro-Active	Weekly/Monthly
Extreme	Unacceptable in most circumstances	Excellent	Pro-Active	Daily/Weekly

Consequence Table

	Reputation	Commercial	Business Impact	WHS/ Public Safety	Environment
Insignificant	<u>Public Image:</u> No adverse effect <u>Community Concern:</u> Insignificant <u>Social Health & Community Wellbeing:</u> Negligible adverse impact <u>Impact on established community relationships</u> Little or no impact	<u>Effect on Constituent Council Membership:</u> No change in membership <u>Effect on East Wast viability as entity:</u> No effect	<u>Delay in Undertaking Routine Needs or Tasks</u> Delay of up to ½ day <u>Legal Issues</u> nil	<u>Injuries</u> No injuries or no significant injuries <u>Effect on Property</u> Negligible loss or damage to property/ infrastructure	<u>SA EPA Act</u> 'Nuisance' category under Act <u>Contamination</u> On-site release immediately remedied <u>Effect on species/ ecosystems</u> Slight, quick reversible damage to a few species
Minor	<u>Public Image:</u> Kept onsite, no media interest, minor adverse effect <u>Community Concern:</u> No community interest <u>Social Health & Community Wellbeing:</u> Minor adverse impact <u>Impact on established community relationships</u> Minor impact	<u>Effect on Constituent Council Membership:</u> Possibility of change in Membership raised <u>Effect on East Wast viability as entity:</u> Minor impact able to be addressed by management	<u>Delay in Undertaking Routine Needs or Tasks</u> Delay of up to 1 day <u>Legal Issues</u> nil	<u>Injuries</u> First Aid treatment <u>Effect on Property</u> Minor loss or infrastructure damage	<u>SA EPA Act</u> 'Nuisance' category under Act <u>Contamination</u> On-site release remedied without impact on business <u>Effect on species/ ecosystems</u> Some minor adverse effects to a few species/ ecosystem parts that are short term and immediately reversible
Moderate	<u>Public Image:</u> Local media coverage, moderate adverse effect <u>Community Concern:</u> One or two community complaints <u>Social Health & Community Wellbeing:</u> Moderately reduced opportunities for participation in community life and/or decision making <u>Impact on established community relationships</u> Moderate incidences of increased isolation	<u>Effect on Constituent Council Membership:</u> Change of membership by 1 (either gain or loss) <u>Effect on East Wast viability as entity:</u> Effect that requires Board attention	<u>Delay in Undertaking Routine Needs or Tasks</u> Capability/ service impaired, moderate impact on stakeholders, delay of 1-3 days. <u>Legal Issues</u> Minor legal issues, non-compliances and breaches of regulation	<u>Injuries</u> Medical treatment required <u>Effect on Property</u> Moderate loss/ or infrastructure damage	<u>SA EPA Act</u> 'Material' category under Act <u>Contamination</u> On-site release contained without outside assistance <u>Effect on species/ ecosystems</u> Temporary reversible damage, loss of habitat and migration of animal population, plants unable to survive, pollution requires physical removal, land contamination localised and can be quickly remedied.
Major	<u>Public Image:</u> State media coverage, interest by Member Councils, interest by regulators, major adverse effect <u>Community Concern:</u> Seriously affected by major community unrest <u>Social Health & Community Wellbeing:</u> Seriously affected by major community interest <u>Impact on established community relationships</u> Significant breakdown	<u>Effect on Constituent Council Membership:</u> Change of membership by 2 or more (either gain or loss) <u>Effect on East Wast viability as entity:</u> Effect that requires Member Council attention	<u>Delay in Undertaking Routine Needs or Tasks</u> Loss of capability, disruption to services, major impact on stakeholders and delay of 3-5 days <u>Legal Issues</u> Serious breach of regulation with investigation or report to authority with prosecution and/or moderate fine possible	<u>Injuries</u> Serious or extensive injuries <u>Effect on Property</u> Serious structural damage to infrastructure or serious loss of assets	<u>SA EPA Act</u> 'Serious' category under Act <u>Contamination</u> Off-site release or spillage With no detrimental outcome <u>Effect on species/ ecosystems</u> Death of individual animals, large scale injury, loss of keystone species and widespread habitat destruction.
Catastrophic	<u>Public Image:</u> National media coverage, leads to changes at Executive or Board level, loss of key contracts <u>Community Concern:</u> Hugely affected by major community unrest <u>Social Health & Community Wellbeing:</u> Hugely affected by major community unrest <u>Impact on established community relationships</u> Significant breakdown	<u>Effect on Constituent Council Membership:</u> Termination of East Wast <u>Effect on East Wast viability as entity:</u> Termination of East Wast	<u>Delay in Undertaking Routine Needs or Tasks</u> Loss of services and capability, failure to meet stakeholders' needs for more than 5 days. Project & program failure, inability to meet minimum standards, most objectives not met. <u>Legal Issues</u> Major breaches of regulation, major litigation	<u>Injuries</u> Fatalities <u>Effect on Property</u> Critical loss, irreversible damage to property/ infrastructure	<u>SA EPA Act</u> 'Serious' category under Act <u>Contamination</u> Toxic release or major spillage off-site with detrimental effect. Permanent and widespread land contamination. <u>Effect on species/ ecosystems</u> Death of animals in large numbers, destruction of flora species and irreversible soil erosion or severe compaction, widespread introduction of weeds

Appendix C – Assessment - Contractor or Employee

Scope of Advice

This opinion addresses tax and superannuation compliance obligations under the Superannuation Guarantee (Administration) Act 1992 (SGAA), the ATO ruling TR 2023/4 and associated ATO guidance.

It does not cover employment law, industrial relations or enforceability of contractual terms beyond their relevance to tax and superannuation obligations.

Issue

East Waste has an engagement letter to provide Administrative Services. The engagement letter is dated 2nd February 2024 for a 12-month term, which has expired.

The question is whether this person is a common-law employee under TR 2023/4.

If not, does East Waste have to pay superannuation under SGAA 12(3)?

Rule

TR 2023/4: The classification of whether a person is an employee or contractor sets out some key factors:

- Integration: Serving in the engagement of the entity's business
- Control and right to control
- Ability to delegate
- Risk
- Tools and equipment
- Payment Basis.

SGAA s12(3): If a contract is wholly or principally for personal labour, non-delegable and not for a result. Superannuation Guarantee applies.

Assessment: Employee or Subcontractor?

Integration

An East Waste employee serves the Authority and is contractually required to perform work as a representative of the Authority. An Independent Contractor provides services to the Authority, but the work is performed to further their own business.

The individual works remotely and has access to the Authority's Computer Systems. The engagement letter specifies that East Waste will supply an outlook email address and other necessary software/licenses to enable the person to operate efficiently and present a professional unified approach from East Waste.

The way email is used, along with the statement in the engagement letter about setting a unified approach from East Waste, indicates an integration into the Authority's business in the manner of an employee.

Control and Right to Control

An employer has the legal right to control how, where and when a worker does their work. An Independent Contractor can choose how, where and when work is done, subject to reasonable direction by the Authority.

The individual is engaged to provide approximately 25 hours of service per month, which may vary according to need. The individual is a sole trader who has other clients and manages work for East Waste, addressing all client needs and priorities.

The responsibilities are specified in the engagement letter, with the expectation that work will be undertaken remotely; however, attendance is compulsory for specified meetings. Aside from attending specified meetings, the individual appears to have control over when work will be undertaken, as long as it falls within the required timeframes. There are no set hours per day.

Although East Waste has some direction of the work undertaken, the individual appears to have significant control over when the work will be carried out.

This could indicate a Contractor relationship.

Ability to Delegate

An employee has limited ability to delegate to other employees and, through procurement and contractual arrangements, limited ability to delegate to subcontractors. An Independent Contractor can freely delegate to their own staff and may also delegate to subcontractors, depending on the contract. An Independent Contractor may still need to inform the Authority of the staff member undertaking the work, ensure local WHS inductions are completed, and confirm the employee's qualifications, but they have the freedom to delegate.

The individual does not have any employees and therefore does not delegate. The engagement letter does not restrict them from delegating.

The fact that the engagement letter does not restrict delegation could indicate the nature of an independent Contractor.

If the Contractor had an employee and was able to delegate to them, this would indicate the nature of an Independent Contractor.

Risk

An employee bears little or no risk sustained in the performance of their work. An Independent Contractor bears commercial risk and responsibility for poor workmanship or injury sustained by any party in the performance of work.

The individual is expected to hold insurance; however, the engagement letter does not specify these requirements, nor does it specify which party is responsible for any risks.

Potential risks are low for this type of work; however, as the engagement letter does not specify the responsibility for risk, including the risk of any personal injuries incurred by the individual while working for the Authority, East Waste could find itself responsible for these risks.

If East Waste is responsible for risks, the nature of the engagement is that of an employee.

Tools and Equipment

In an employment relationship, the Authority provides all or most of the equipment and tools, or if the worker provides tools, they receive an allowance or reimbursement. An Independent Contractor provides all or most of the equipment and tools and does not receive an allowance or reimbursement. The work would involve the use of a substantial item that the Independent Contractor is financially and wholly responsible for.

The individual is required to work remotely and supply their own computer. East Waste supplies an outlook email address and other necessary software licences to undertake the work.

The main equipment consists of a computer and phone, which are supplied and maintained by the individual. This is in the nature of an Independent Contractor.

Payment Basis

An employee is generally paid for hours worked and activities undertaken. An Independent Contractor is paid for a result.

The engagement letter outlines two flat hourly rates, depending on the level of service provided, plus superannuation payments.

The payment appears to be based on hours worked, rather than results, which is the nature of an employee's compensation.

Assessment: Is Council required to pay the Superannuation Guarantee?

East Waste may need to pay the Superannuation Guarantee for a contractor if they are paid mainly for their labour. This means:

- The contract is wholly or principally for their labour
- They are paid for their personal labour and skills
- They must perform the work personally (they cannot delegate)

They must be an individual. Superannuation is not paid to a company, trust or partnership.

The work undertaken in this contract is for labour. There are no current delegations in place. This indicates that the Superannuation Guarantee needs to be paid, regardless of whether the engagement is in the nature of an employment contract or as an independent Contractor.

East Waste is paying superannuation to this individual.

Conclusion

Determining whether someone is an employee or a contractor is not a matter of individual assessment boxes but rather involves examining the contract as a whole.

There is a risk that this individual may be an employee. In any case, there is a strong indication that the Superannuation Guarantee needs to be paid, which is occurring. If East Waste wishes to maintain its Contractor status, some of the contract terms may need to be reviewed.

Disclaimer

This advice has been prepared by UHY Haines Norton, a registered tax agent, for general information purposes only. It addresses tax and superannuation obligations under the Superannuation Guarantee (Administration) Act 1992 and the ATO ruling TR 2023/4 and other ATO guidance.

We are not legal practitioners, and this advice does not constitute legal advice on employment law, industrial relations, or contract enforceability. For matters involving legal interpretation, employment entitlements or contract disputes, we recommend seeking advice from a qualified legal professional.

This advice is based on the information provided and the current ATO as at the date of this Report. Legislative changes or factual variations may alter the conclusions. No responsibility is accepted for actions taken without further consultation.

Sources of Information

The ATO website provides information on this matter. The following link goes to a page on the ATO website.

[Difference between employees and independent contractors | Australian Taxation Office](#)

The ATO Ruling TR2023/4 on the Legal Database goes to an ATO public ruling that provides more detail when assessing whether a worker is an employee or contractor.

[TR 2023/4 | Legal database](#)

The following link goes to a page on the ATO website that discusses when the Superannuation Guarantee is required to be paid for Independent Contractors.

[Super for independent contractors | Australian Taxation Office](#)

Let us help you achieve further business success

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9.3 Annual Treasury Management Performance Report

Report Author Manager Human Resources & Financial Services

Attachments A: Annual Treasury Management Performance Report

Purpose and Context

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

Recommendation

That the East Waste Board receive and note the 2025 Annual Treasury Management Performance Report (Attachment A, Item 9.3, Board Meeting, 20 November 2025).

Strategic Link

Objective 5. Provide Leadership

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

Background

The 2025 Annual Treasury Management Report is provided at Attachment A (**refer Attachment A**) and is provided in accordance with Clause 4.7 of East Waste's *Treasury Management Policy*:

4.7 Reporting

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

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

Discussion

The loan schedule within Attachment A of the report (**refer Attachment A**) summarises East Waste's outstanding debenture loans with the Local Government Finance Authority (LGFA), detailing the original amount borrowed, and the balance of the loan as at the report date (31 October 2025).

A total of ten (10) loans remain, with no loans maturing within the reporting period, but noting Loan Agreement 12 will mature in quarter two of FY26. Loan Agreement 22 settled on 15 October 2025, to finance the purchase of six (6) new waste collection vehicles as per the adopted FY26 Annual Plan and Budget. Settlement aligned to the receipt of the vehicles, with funds only held for

approximately two weeks prior to making payment, with vehicles arriving on time as per the initial delivery schedule.

Interest rates reduced several times throughout the reporting period, and LGFA rates remain competitive within the market, with the most recent 8 year fixed-term rate locked in at 5.16%.

Administration historically sought to maximise the performance of funds through term deposits with the LGFA. However, with fallen interest rates and the nature of East Waste's cash flow requirements, short-term investments became less desirable and East Waste was able to better utilise funds via its LGFA 24-hour deposit account, offering appealing rates ranging from 4.65% decreasing to 3.9% in the reporting period, being the current rate on offer.

This form of investment allows more flexibility to invest and withdraw funds in line with cash flow requirements, essentially used as a sweeping account for excess cash, with interest calculated daily, and same day transfers making it a highly favourable option for cash investments, which is reflective of both interest received, and accrued interest during the period.

As interest rates stabilise, Administration will continue to monitor indicative interest rates for fixed term deposits, noting a 2-month investment as at October 2025 carries an interest rate equal to the current 24-hour deposit account interest rate. Longer investments are possible but carry more risk due to the quarterly nature of East Waste's Common Fleet invoicing. A combination of investments may be utilised in FY26 to maximise funds.

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

Feedback was sought from the East Waste Audit & Risk Management Committee at the meeting held 12 November 2025, with the report being recommended for presentation to the Board.

East Waste Treasury Management Performance Report October 2025

Borrowings as at 31/10/2025

Loan #	Amount Borrowed	Rate	Term	Amount owing as at 31/10/2024	Maturity date
Loan Agreement 12	\$ 1,813,771	4.00%	7 years	\$ 146,883	15/11/2025
Loan Agreement 13	\$ 2,170,966	2.55%	8 years	\$ 726,264	17/02/2028
Loan Agreement 14	\$ 2,284,000	1.70%	8 years	\$ 892,939	15/10/2028
Loan Agreement 16	\$ 2,030,476	3.10%	8 years	\$ 1,203,238	15/11/2029
Loan Agreement 17	\$ 2,853,000	5.55%	8 years	\$ 1,926,344	17/10/2030
Loan Agreement 18	\$ 1,672,000	5.55%	8 years	\$ 1,227,056	15/02/2031
Loan Agreement 19	\$ 1,377,219	5.88%	8 years	\$ 1,165,158	15/12/2031
Loan Agreement 20	\$ 777,781	5.90%	8 years	\$ 658,102	15/02/2032
Loan Agreement 21	\$ 1,377,219	5.50%	8 years	\$ 2,068,311	15/11/2032
Loan Agreement 22	\$ 3,390,000	5.16%	8 Years	\$ 3,390,000	15/10/2033
				\$ 13,404,296	Balance Owing

Matured Loans between 31/10/2024 - 31/10/2025

Loan #	Amount	Rate	Term	Maturity date
Nil				

Investments as at 31/10/2025

Account	Amount	Rate
LGFA Council Deposits	\$ 4,155,684.81	3.90%

Return on Investments from 31/10/2024 - 31/10/2025

Account	Amount	Rate
LGFA Council Deposits	\$ 131,485	4.65% - 3.9%

9.4 Annual Customer Service Metrics Report

Report Author Manager Business Services

Attachments A: Annual Customer Service Metrics Report

Purpose and Context

The purpose of this report is to present key annual customer service telephone metrics to the East Waste Board (the Board).

These metrics provide valuable insights into the level of service East Waste has been delivering to the residents of our Member Councils when they contact East Waste by telephone.

The data collected offers a high-level overview of how customer inquiries are managed, enabling an assessment of current performance, identification of potential areas for improvement, and guidance for future operational decisions. This aligns with East Waste's broader goals of improving service delivery, boosting customer satisfaction, and managing risks related to communication and response times.

Ultimately, this report aims to provide the Board with a high-level overview of customer service telephone metrics, ensuring transparency and alignment with both strategic and operational objectives.

Recommendation

That the East Waste Board receive and note the Customer Service Metrics Report as presented in Attachment A to Item 9.4, East Waste Board Meeting, 20 November 2025.

Strategic Link

Objective 1. Deliver cost-effective and efficient services facilities.

Strategy 1.5 Provide a consistently high standard of Customer Service.

Background

As part of the 2022/23 Annual Business Plan, East Waste identified the need to upgrade its communication system to better support growing customer service demands and enhance overall service delivery. The previous telephone system, while functional, had a number of limitations that hindered operational efficiency and impacted customer experience.

The new telephone system has now been in place an operation for a period of two (2) years, with this being the second Customer Service Metrics report presented to the Board, which includes year-on-year comparison data.

In addition, just recently in October 2025 East Waste also implemented a Complaints Management System, a deliverable in the East Waste 2025/26 Annual Plan, and whilst only up a running for a

month, the new capability already demonstrates improved complaint resolution, transparency, and ongoing service improvement.

Report

The Customer Service Metrics report is provided at Attachment A (***refer attachment A***) for the Board's reference, and includes call data from the 2024/25 year, with the addition of October 2025 complaints data also included for context. The report summarises and interprets key findings, supported by graphs. The report highlights key Customer Service statistics, including the number of calls handled, reasons for calls, average handling times, and average wait times. Pleasingly, notable improvement is seen across key customer service metrics throughout the reporting period.

Conclusion

This comprehensive reporting tool will be utilised by Administration to increase efficiencies, primarily in Customer Service, and in turn contribute to East Waste's ability to deliver a higher level of service to its Member Councils and residents.



Customer Service Telephone Metrics Report

2024/2025

Introduction

This report provides an overview of East Waste's customer service telephone performance for the 2024/2025 financial year. Noting that data relating to complaints from October 2025 has also been included. During the financial year, East Waste Customer Service handled 48,749 incoming calls, averaging approximately 4,062 calls per month (around 200 per day).

The majority of the telephone calls (63%) related to hard waste bookings and missed-bin requests, reflecting core service demand trends

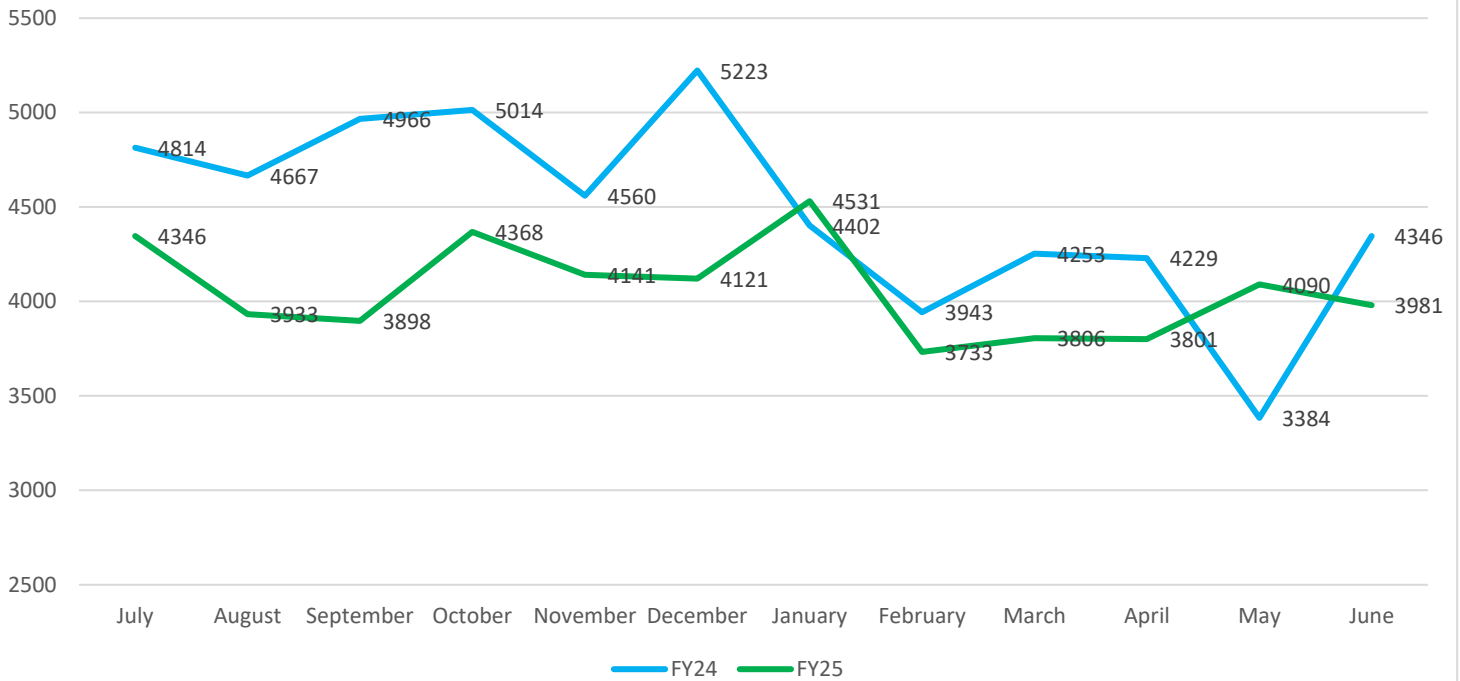
The data demonstrates improvement across key customer service metrics throughout the reporting period. Including but not limited to:

- Average Handling Time (AHT) decreased by approximately one minute, representing a 30% reduction when comparing FY25 to FY24 results.
- Average wait times for customer calls remained broadly consistent with the previous financial year.
- The highest service level since the introduction of the new telephone system was recorded in August, when 55% of calls were answered within 30 seconds.

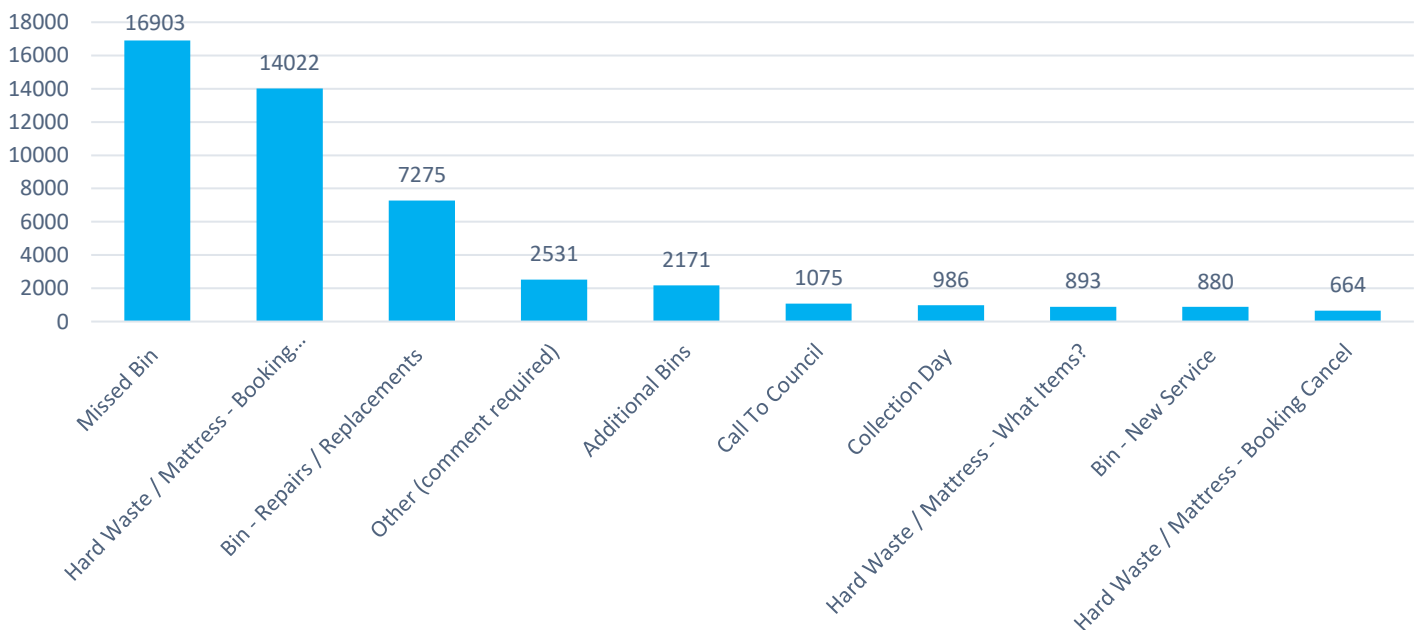
In October 2025, East Waste implemented a new Complaints Management System to better capture, track and respond to customer concerns. The reporting period includes the first month of recorded complaints, with 17 complaints lodged, the majority relating to service delivery issues such as missed-bin collections. This new capability will support improved complaint resolution, transparency, and ongoing service improvement.

The following graphs provide a detailed overview of these customer service metrics and trends.

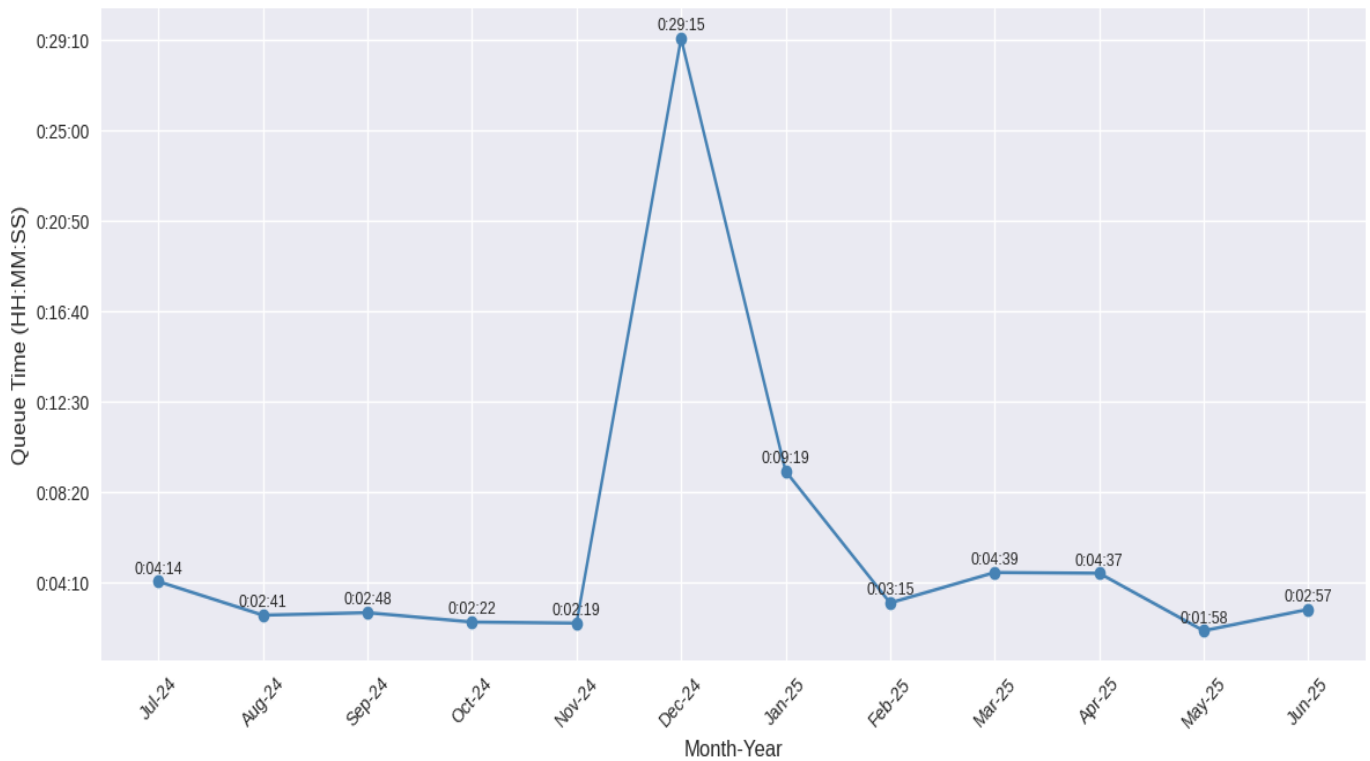
Inbound Calls Per Month - FY24 vs FY25



Reasons for Calling East Waste

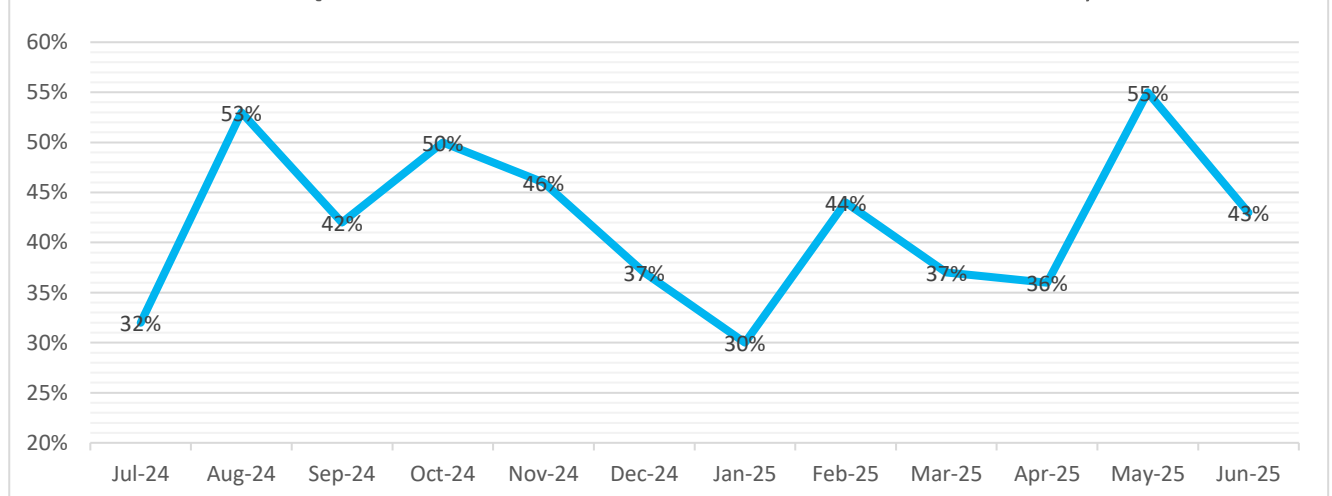


Callers Average Wait Times

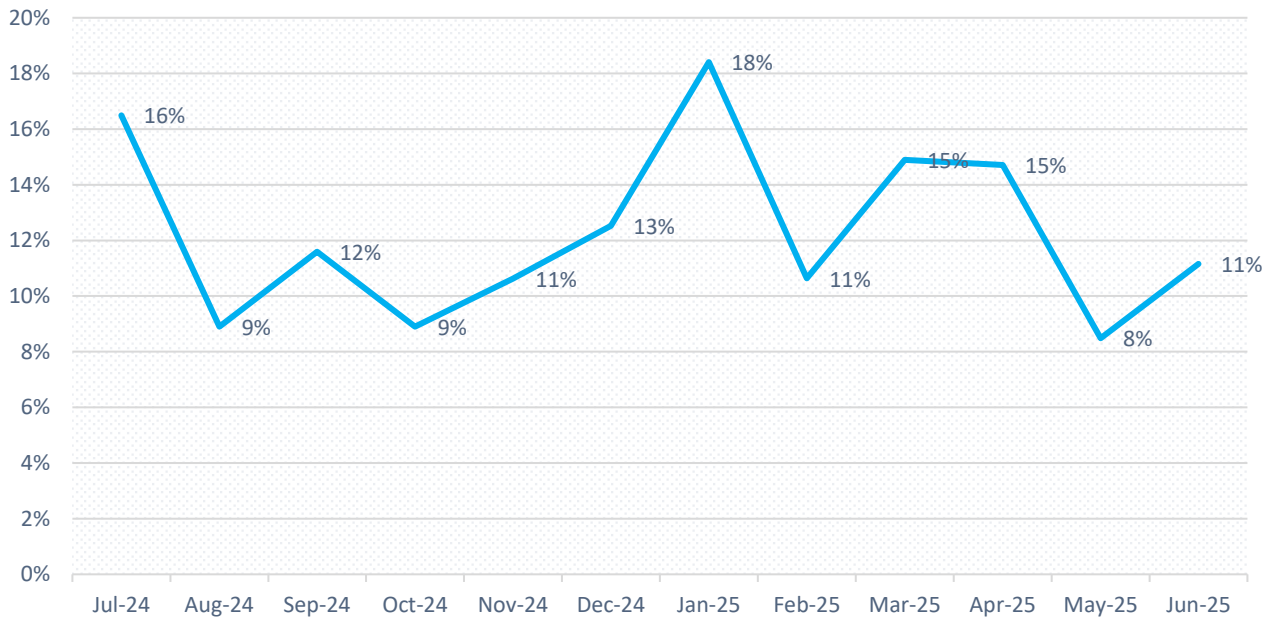


*Note – The Caller Average Wait times for December 2024 were impacted by a system error and do not accurately reflect Callers Wait Times for that month.

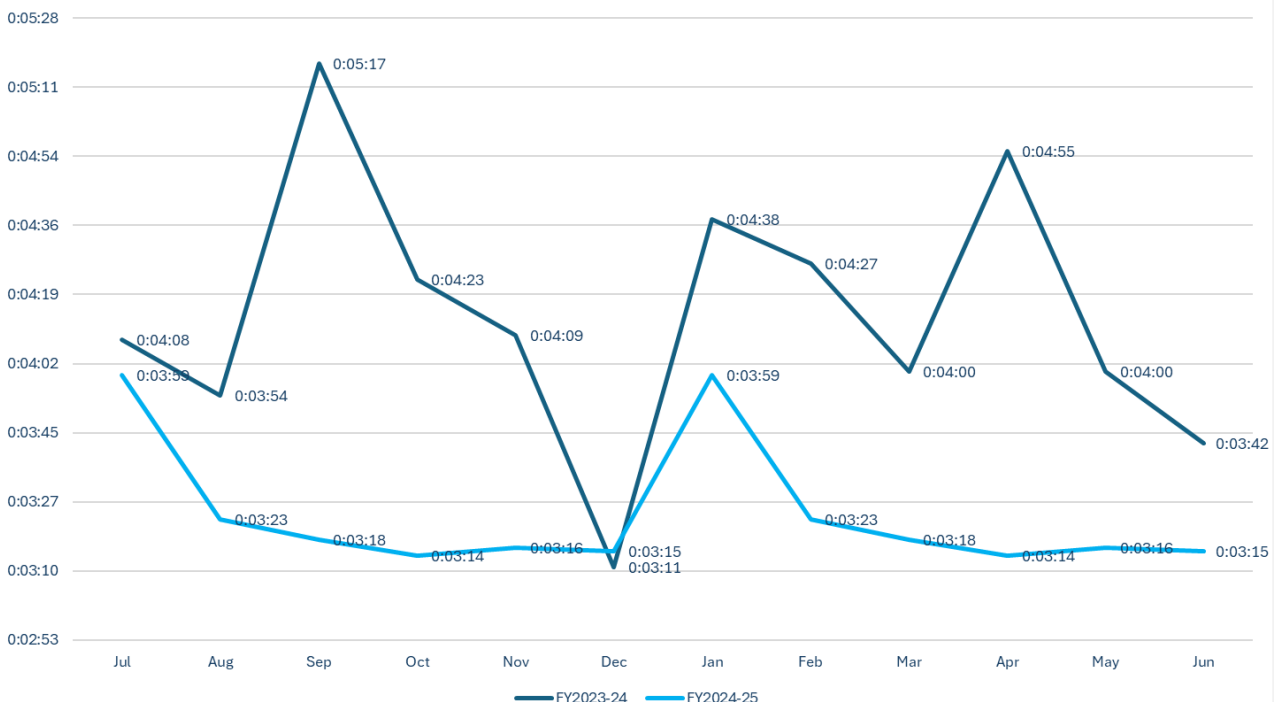
Service Level
(% of calls answered within 30 seconds)



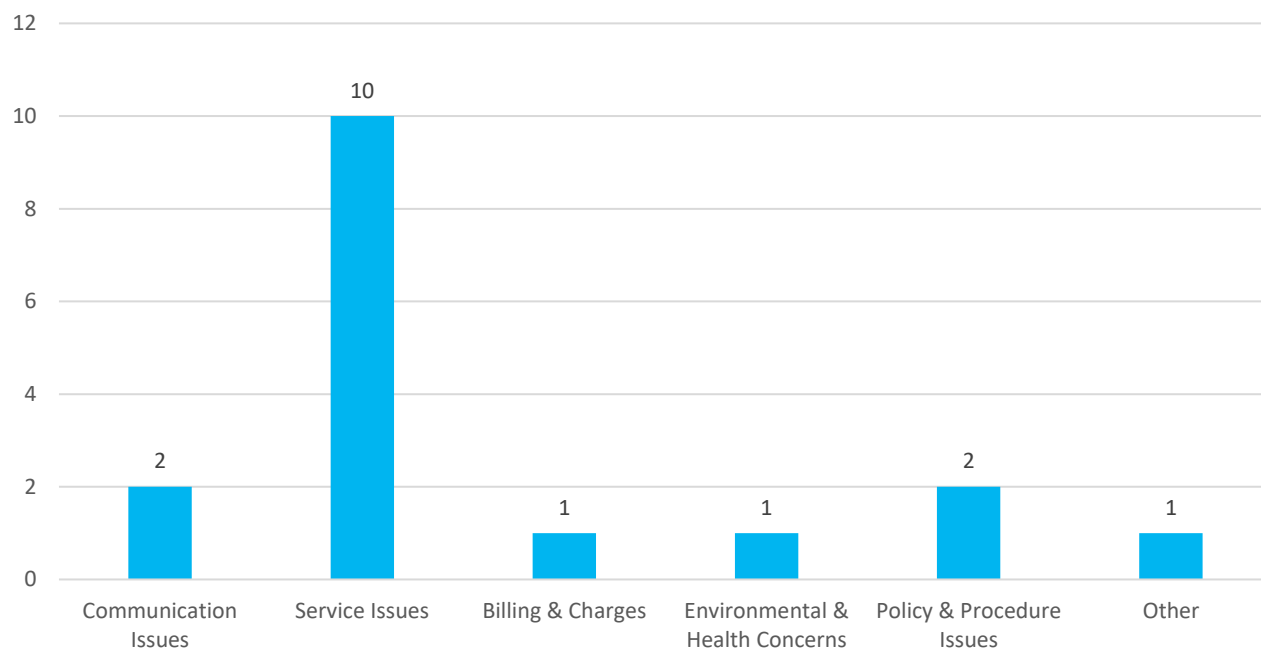
Abandoned Call %



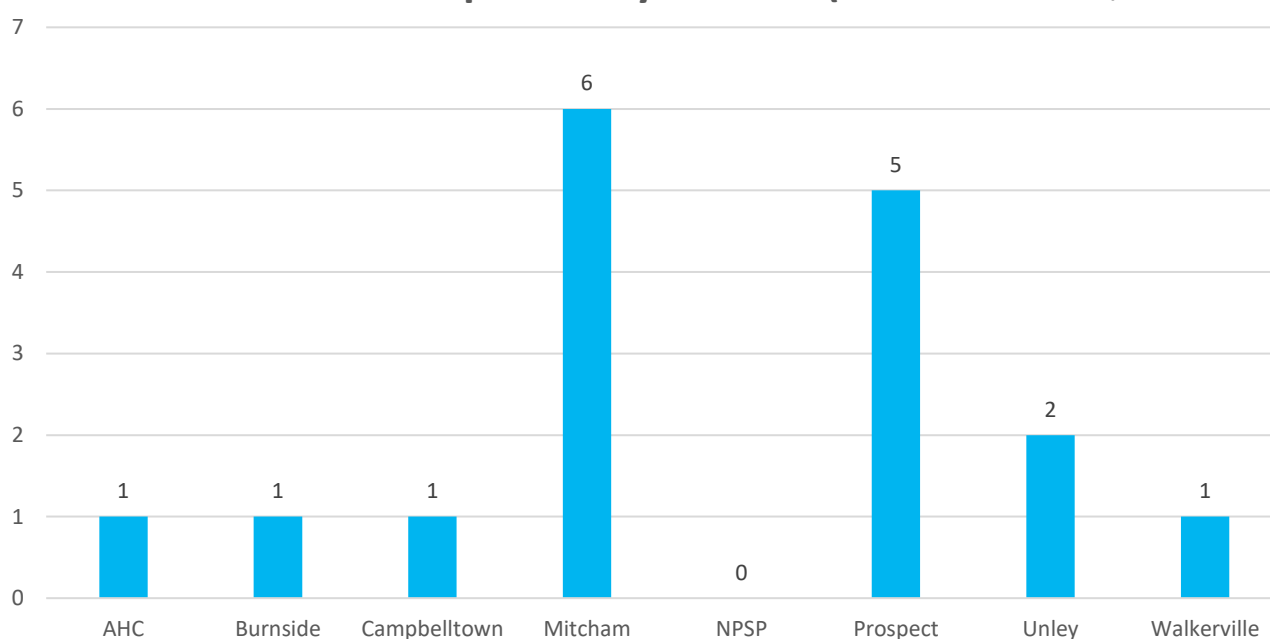
Agents Average Handling Time Per Call



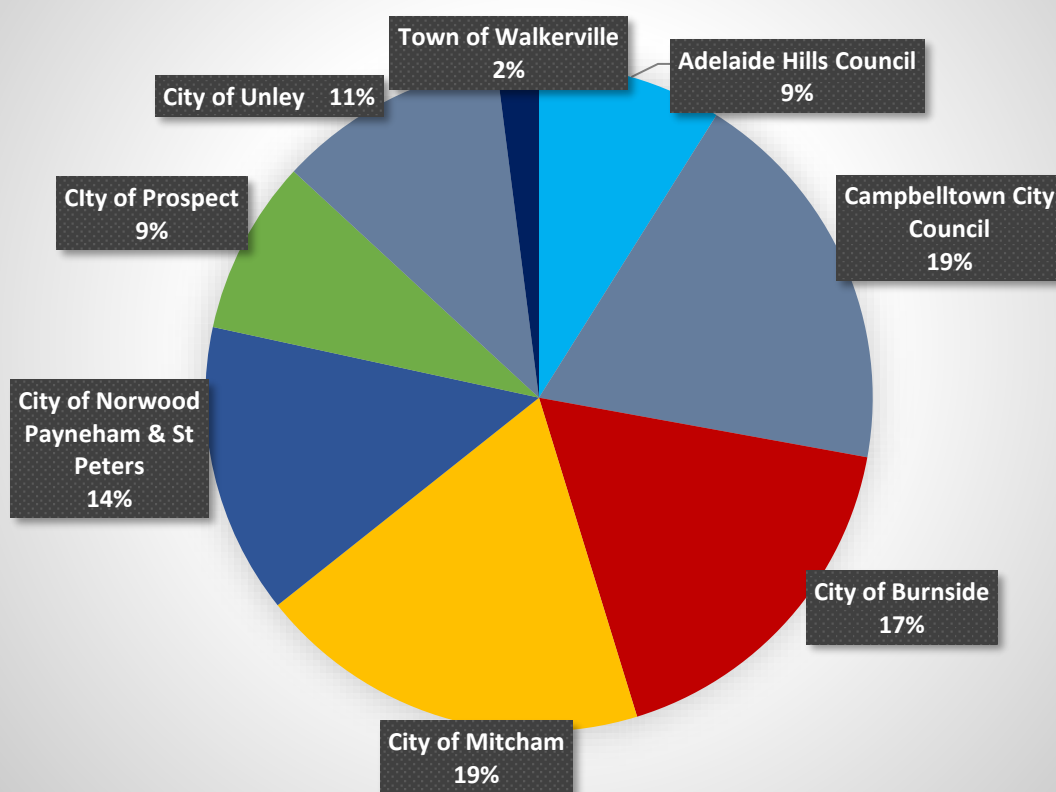
Complaints by Category - October 2025



Number of Complaints by Council (October 2025)



% of Calls by Member Council (FY25)



9.5 Board & Committee Performance Evaluations 2025

Report Author Manager Human Resources & Financial Services

Attachments A: Red Wagon Solutions Board & Committee Performance Evaluation Report

Purpose and Context

To provide the East Waste Board (the Board) with the results of the recently undertaken East Waste Board & Audit & Risk Management Committee performance evaluations.

Recommendation

The East Waste Board receives and notes the Board & Audit & Risk Management Committee Performance Evaluation Report prepared by Red Wagon Solutions, as presented in Attachment A to Item 9.5, East Waste Board Meeting, 20 November 2025.

Strategic Link

Objective 5. Provide Leadership

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

Background

The 2025 Board and Audit & Risk Management Committee Performance Evaluation is the second review of its kind undertaken since its formal implementation in 2024. The process allows East Waste to obtain feedback on the overall perceived effectiveness of its Board and Audit & Risk Management Committee, as well as provide meaningful feedback to individuals for their own professional development.

At the meeting held 22 June 2023, the Board endorsed a proposed Board & Committee Performance Evaluation Framework, to be conducted annually, commencing in 2024. The Board resolved:

9.6 BOARD AND AUDIT & RISK MANAGEMENT COMMITTEE PERFORMANCE EVALUATION FRAMEWORK

Moved Mr Di Iulio that the Board:

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

Seconded Mayor Jones

Carried

Discussion

Following a seamless process in 2024, Red Wagon Solutions, HR Consulting Agency, were engaged by Administration a second time in September 2025, to facilitate the performance evaluations and

collate the results independently. Evaluations were distributed electronically and required the Board and Audit & Risk Management Committee (Committee) Members to complete a questionnaire relating to the overall Board and/or Committee effectiveness, as well as at an individual Director/Committee Member level.

The scope of the evaluation, while in-depth, provides invaluable insight and assists East Waste to continue to improve and refine systems and processes and determine the key skillsets required for high performance.

Pleasingly the process saw strong commitment from participants with all Board & Committee members participating in the evaluation. Two (2) Board Directors were excluded from the process - one being a new appointment and another having recently announced their resignation from the Board. Following the collation of results, Red Wagon Solutions prepared a *Board & Audit & Risk Management Committee Performance Evaluation Report*, which is provided at Attachment A (**refer Attachment A**) summarising the results, as well as a comparison to the 2024 results, relating to overall Committee and Board performance.

High-level findings indicate that the Board is perceived to have a sound understanding of its role and operates efficiently to achieve shared goals. The Committee is perceived to add significant value to the Board and offers effective oversight of East Waste's operations and compliance obligations more broadly. In addition, it is clear both the Board and Committee value the leadership from their respective Chair and Presiding Member. The 2024 comparative data provides useful insight for tracking notable improvements, as well as opportunities to improve. The results also prove useful for the development of East Waste's Administration, with Board feedback indicating opportunities for improvement relating Director induction, action follow-up, and accurate capture of decisions in the Minutes.

The process also involved both peer and self-evaluation, with results indicating that Board and Committee members have a positive self-perception, meaning the individual's self-perception accurately reflects how they are perceived by others. As per the endorsed framework, results regarding individual performance will be kept confidential and only shared with individuals, the Chairman of the Board, and where appropriate, the Executive Leadership Team and Audit & Risk Management Committee. Individual member evaluations have since been distributed to individuals, by Red Wagon Solutions. Participants are encouraged to reflect on their results, and any feedback relating to individual performance will be dealt with confidentially, through Chairman, Mr. Fraser Bell.

Administration sought feedback from Committee members at the 12 November 2025 Audit & Risk Management Committee meeting. The Committee demonstrated strong support for the process, and noted the importance of a discussion at the Board level to determine any actions that should be noted for the Board and Administration, in areas where lower scores were identified.

Administration encourages Board Directors to provide any feedback relating to the refinement of future Board & Committee performance evaluations, noting the process is an important component of a robust governance framework, integral to ensuring continuous improvement, and creates a formal feedback loop to Directors, Committee Members and Constituent Councils.



EAST WASTE BOARD AND AUDIT AND RISK MANAGEMENT COMMITTEE PERFORMANCE EVALUATION REPORT 2025

Prepared by: Janine Muirhead
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08 8166 2110

Prepared for: East Waste Board

EXECUTIVE SUMMARY

This report presents the outcomes of the 2025 East Waste Board and Audit & Risk Management Committee evaluations. Assessing effectiveness in governance, oversight, and strategic performance. Drawing on feedback from directors and members, the analysis identifies strengths, areas for improvement, and opportunities to enhance performance and ensure alignment with recognised best-practice standards.

SCOPE AND METHODOLOGY

Red Wagon Workplace Solutions was engaged to undertake an evaluation of the East Waste Board as well as the Audit and Risk Management Committee.

For the evaluation, Red Wagon reviewed the East Waste Board & Committee Evaluation Report 2024 and relevant data obtained at that time. The decision was to primarily utilise the 2024 questions, organising them into categories to streamline data analysis.

The evaluation was distributed by Red Wagon online via Microsoft Forms with a 100% response rate.

The evaluation gathered data through participants' selection of their agreement level with a set of statements. To enable graphical representation, these agreement levels were converted into numerical data according to the following table.

Data Rating	1	2	3	4	5
Scale	Disagree	Somewhat Disagree	Neither agree nor disagree	Somewhat agree	Agree

FINDINGS

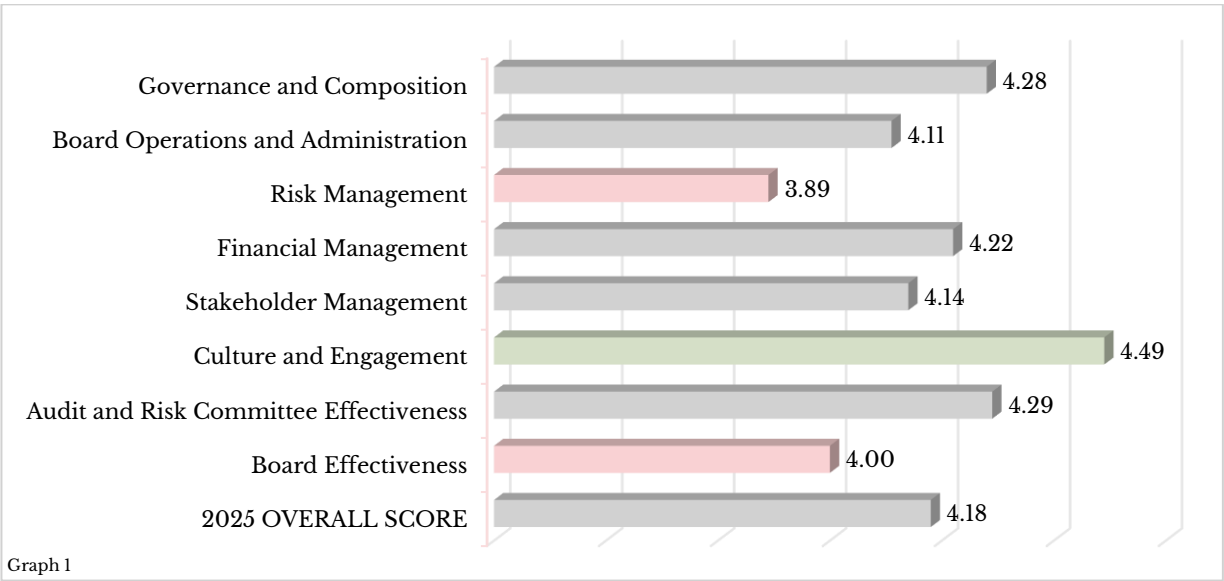
BOARD EVALUATION

The 2025 Board Evaluation achieved an overall score of **4.18**, consistent with the 2024 result, indicating the Board continues to perform at a strong and effective level. The results reflect a well-functioning,

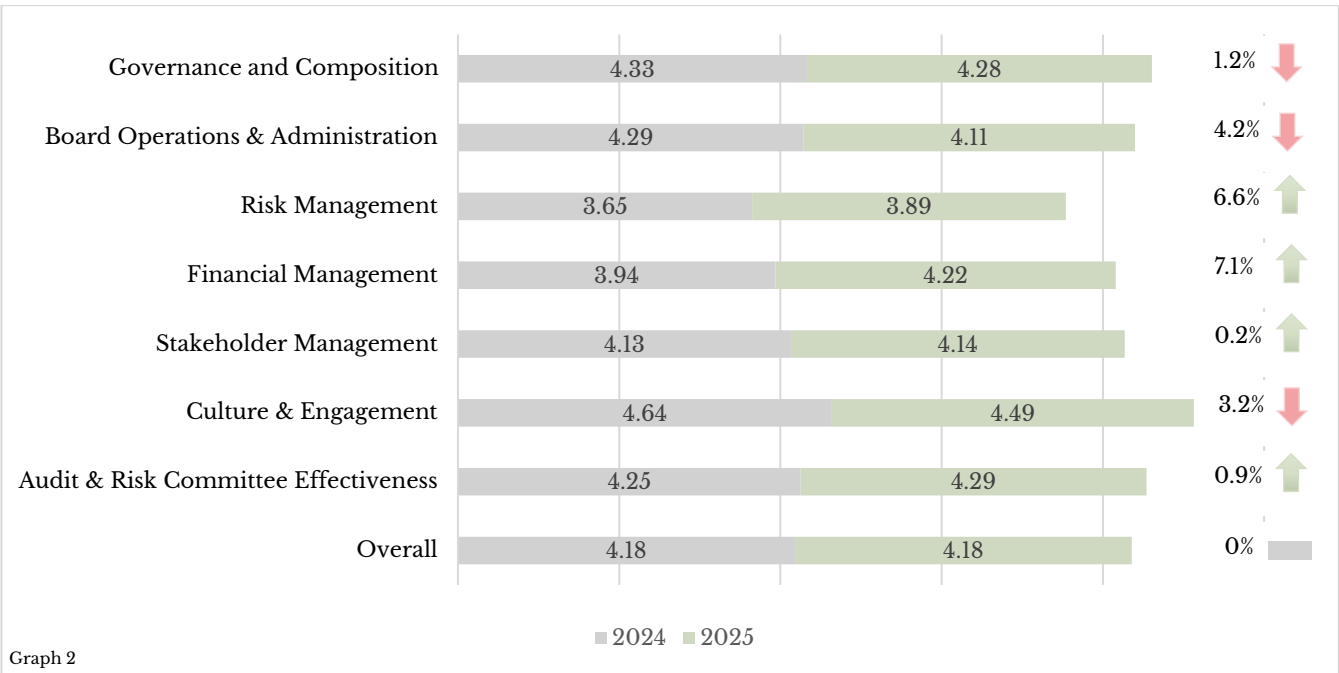


collegial Board with clear governance structures and a constructive working relationship with Management.

Graph 1 presents the overall board evaluation results per category.



Graph 2 highlights the comparison against the 2024 evaluation.



Key Strengths

Culture and Engagment

Culture and Engagement remains a key strength of the Board; however, there has been a notable decline in areas critical to effective governance. Scores for members' opportunity to be heard, open discussion, and trust and candour have dropped sharply, signaling a need to reinvigorate dialogue and transparency. Despite this, the Board continues to demonstrate respect, collegiality, and appropriate engagement with management, providing a strong foundation to rebuild these aspects.



Governance and Composition

Similar to Culture and Engagement, this area has experienced a slight decline in results but remains a key strength for the Board. There is clear delineation between the roles of the Board, Chair, and General Manager, supported by effective committee structures and strong leadership.

Opportunities:

- Addressing varied attendance by Directors and Deputies, which affects continuity and collective knowledge.
- Further contuning/enhancing balance and engagement between Executive and Elected Members.
- Maintain the avoidance of conflict of interest

Notable Improvements

Financial Management

Financial oversight rose 7.1%, reflecting comprehensive and reliable reporting that supports informed decision-making. Further alignment of performance reviews with strategic KPIs is recommenced.

Risk Management

Risk Management improved by 6.6%, reflecting positive progress; however, results indicate further development is needed, particularly in refining risk appetite, enhancing procurement oversight, and strengthening escalation processes.

The Audit and Risk Management Committee received a high rating of 4.29, demonstrating confidence in its performance. Additional details are available in the Audit and Risk Management Committee Evaluation report.

Key Opportunities

Board Operations and Administration

Board Operations and Administration continue to provide a solid foundation for governance, with effective administrative support, well-written reports, and generally well-planned agendas. However, several areas have experienced significant declines, including Director induction, meeting effectiveness, follow-up on previous actions, and accurate capture of decisions in the Minutes. These drops indicate an urgent need to strengthen operational processes, improve oversight, and ensure Directors are fully supported to make informed and timely decisions.

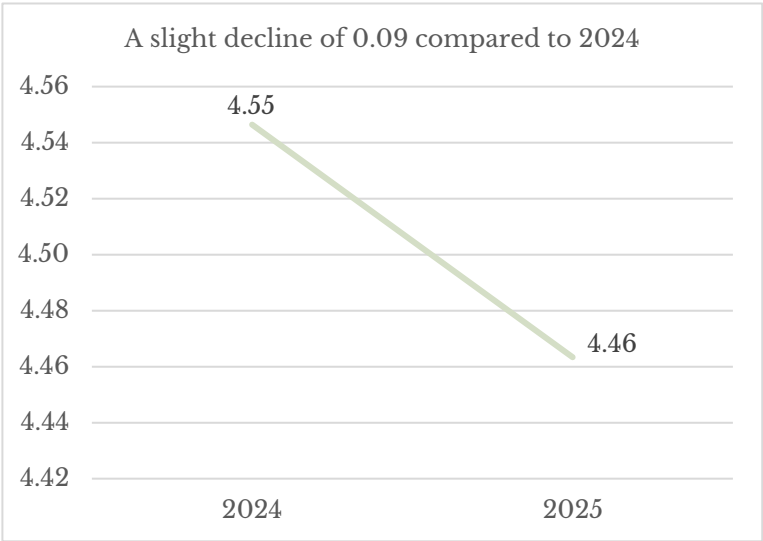
Average scores per evaluation statement are detailed in Appendix 1 for further analysis.



Individual Evaluations

Although effectiveness decreased by 0.9 in the 2025 results, individual evaluations continue to indicate largely positive feedback. The decline could be attributed to a board who is more comfortable in providing constructive feedback. Board members generally possess positive self-awareness. The Board Chair will receive these results for individual discussions with the respective board members.

Overall, there appears to be a need for greater focus on understanding the Strategic Plan, the East Waste Charter, and the Local Government framework.



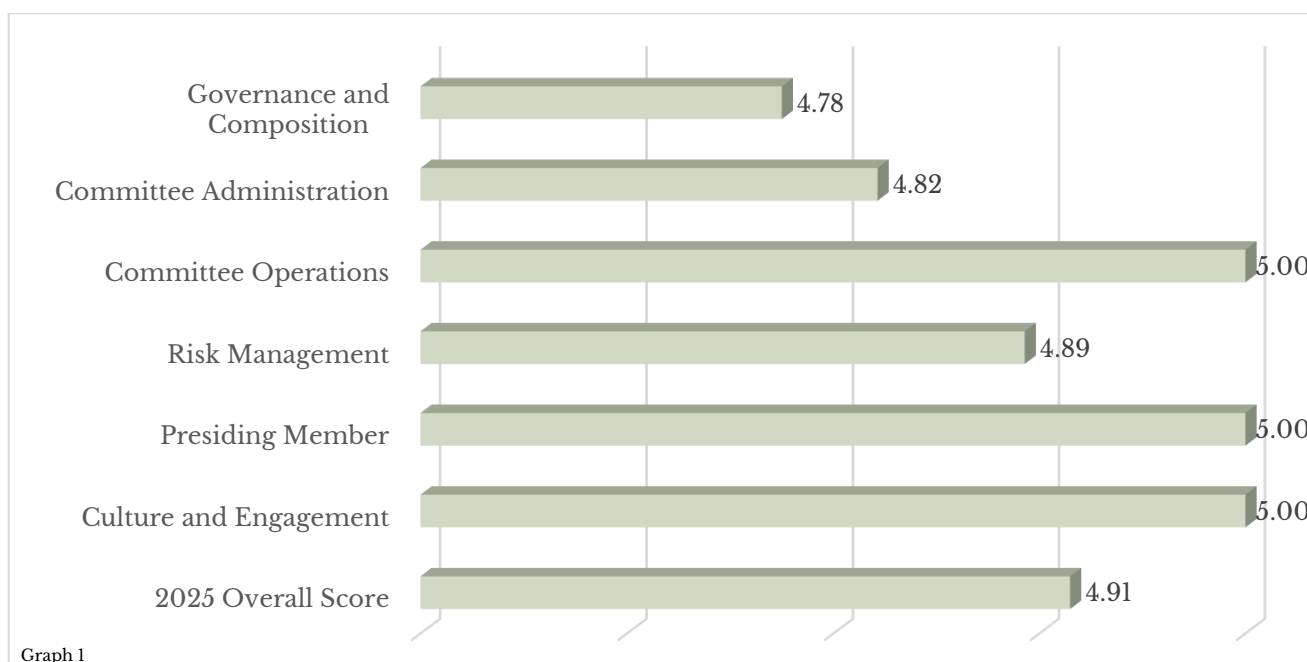
Commentary from several members indicated a preference to remove the requirement for self-assessment. Including a self-assessment alongside peer feedback provides a more balanced and reflective view of performance. It allows individuals to compare how they perceive their own contributions, strengths, and development areas against how others experience them, helping to identify alignment or gaps in perception. In contrast, obtaining only peer feedback offers valuable external perspectives but lacks the individual’s own context or insight into intent, effort, and personal growth, which can limit the depth of understanding and self-awareness gained from the process. Consideration should be given to the 2026 evaluation as to whether the board would like to discontinue the self-evaluation component.

AUDIT AND RISK MANAGEMENT COMMITTEE EVALUATION

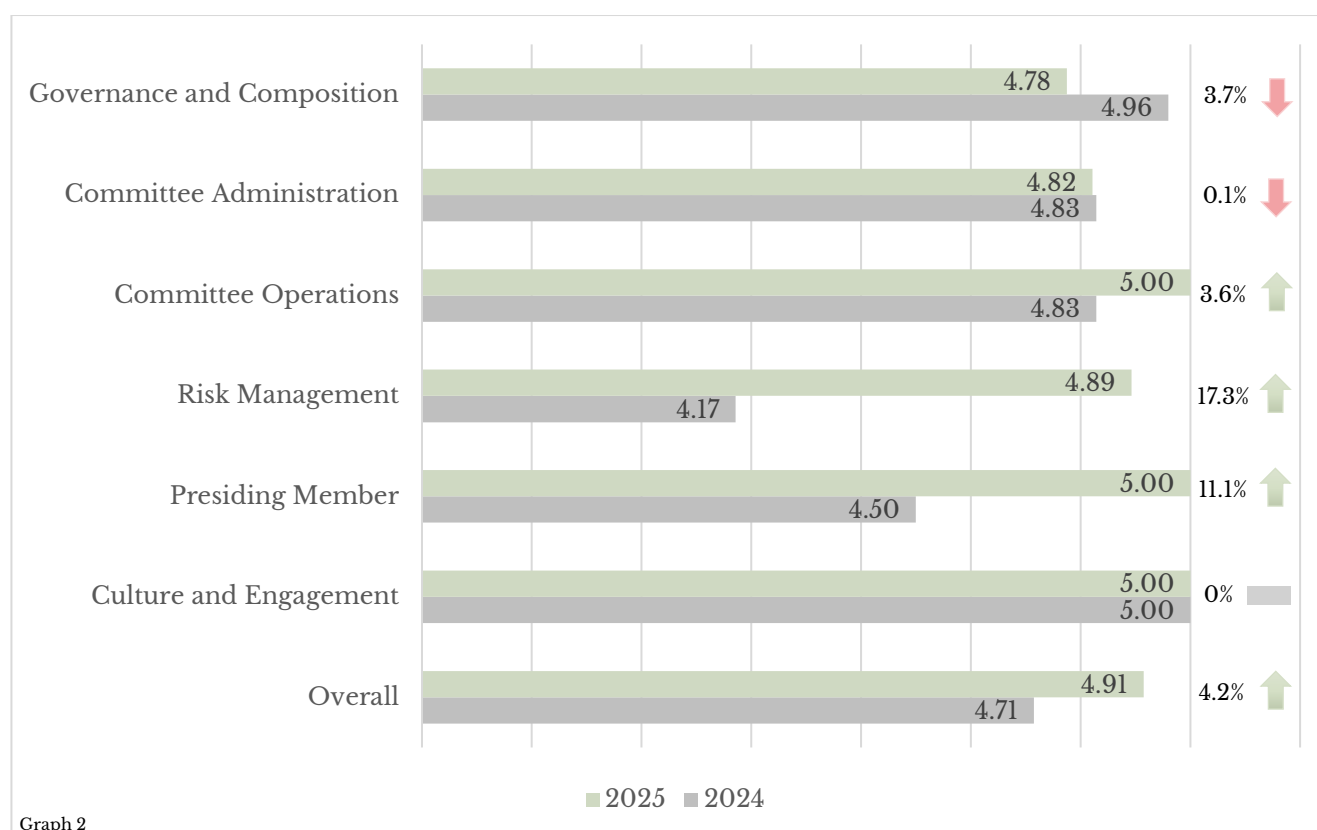
The 2025 Audit and Risk Management Committee Evaluation reflects a strong and improving performance, with an overall score of 4.91, up from 4.71 in 2024. This upward trend highlights the Committee’s continued commitment to effective governance, strategic oversight, and operational excellence. Overall, the Committee continues to demonstrate high levels of professionalism, independence, and strategic value to East Waste. The results affirm the Committee’s role as a trusted advisor to the Board and a key contributor to organisational integrity and performance.

Graph 1 presents the overall Audit and Risk Management Committee evaluation results per category.





Graph 2 highlights the comparison against the 2024 evaluation.



Key Strengths

Culture and Engagment

Culture and Engagement continues to maintain perfect scores across all items. The Committee's strong team dynamic is reflected in its cohesiveness, professional engagement, and appropriate independence from management influence. This demonstrates a healthy governance culture and a high level of trust and collaboration among members.



Committee Operations

Committee Operations achieved a perfect score of 5.00, reflecting an improvement from 4.83 in 2024. The Committee continues to demonstrate high-quality, relevant discussions that support effective decision-making. Its operations are well-aligned with East Waste's strategic objectives, and the Committee maintains strong relationships with both the Board and Management. The consistent performance across all items highlights the Committee's maturity and value-add.

Notable Improvements

Presiding Member

The Presiding Member category demonstrated significant improvement in 2025, increasing from 4.50 in 2024 to a perfect 5.00. This reflects strong leadership characterized by inclusive participation, clear focus, and effective management of the Committee's workload. Feedback highlights a constructive working relationship with both the Board and Management, reinforcing confidence in governance and collaboration.

Risk Management

Risk Management showed substantial improvement, increasing from 4.17 in 2024 to 4.89 in 2025. The Committee now demonstrates a clearer understanding of the Board's risk tolerance and receives more comprehensive reporting on internal controls. Confidence in executive accountability and risk frameworks has strengthened. While clarity on the Board's risk appetite remains an area for further development, the overall progress reflects a more robust and proactive approach to risk oversight.

Key Opportunities

Governance and Composition

Governance and Composition experienced a slight decline, moving from 4.96 in 2024 to 4.78 in 2025. While most items retained perfect scores, areas such as reliance on individual members, remuneration, and workplan distribution received reduced ratings. These results suggest opportunities to review role balance, and workload distribution. Despite the dip, the Committee continues to demonstrate strong foundational governance and legal awareness.

Average scores per evaluation statement are detailed in Appendix 2 for further analysis.

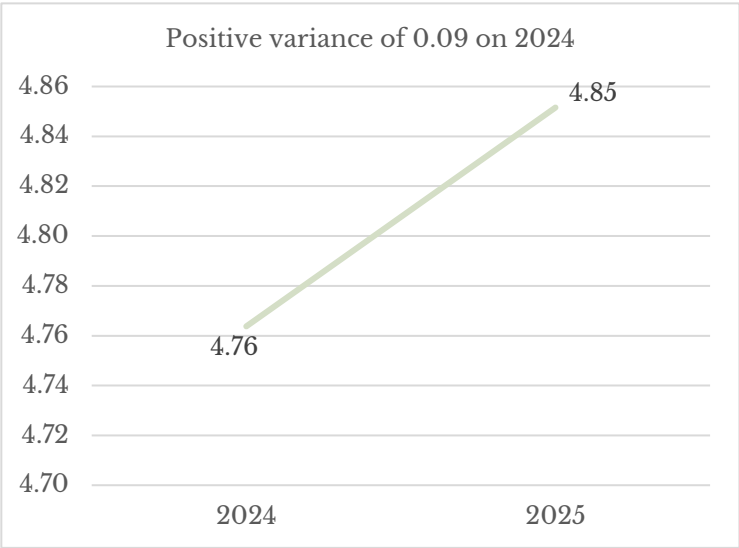
Individual Evaluations

Collectively, individual evaluations indicated a positive variance of +0.09, reflecting strong engagement and performance across the Committee, with members consistently contributing to effective governance and oversight.



Key strengths identified include:

- Respect for the Committee’s advisory role to the Board.
- Collegial and respectful interactions with other members and Management.
- Demonstrated insight and judgement in decision-making.



No specific criteria fell below the threshold for concern, indicating a uniformly high level of performance.



APPENDIX 1 – 2025 BOARD EVALUATION RESULTS

OVERALL SCORE	4.18
Governance and Composition	4.28
The Board is of an appropriate size and collectively has the required skills, commitment and knowledge of its Charter, the Strategic Plan and Local Government framework to enable it to discharge its duties effectively and add value.	3.86
Board members understand their legal and compliance obligations of the role.	4.14
Board members ensure the avoidance of any conflict of interest.	3.71
There is clear delineation between the role of the Board and the role of the General Manager.	4.71
The role of the Chair is clearly defined and understood.	4.57
The number of Board committees and their composition is effective in assisting the Board properly discharge its duties.	4.71
Comments	
I enjoy being a part of the East Waste board, when you collaborate with; General managers, mayors and Councillors you bring many voices to the Board room which leads to more rounded decisions being made.	
Due to the nature of Directors and Deputy Directors, there is often a varied mix of attending decision makers at any meeting, which can make it difficult to achieve consistency and develop the collective corporate knowledge of the Board.	
Maintaining a balanced spread of Executive staff and Elected Members has been beneficial in the operations on the board. The GM's engagement with Council CEOs is crucial in filling the void between the board and the constituent Council administrations - a key KPI for the new GM.	
Board Operations and Administration	4.11
Board Directors are appropriately inducted.	3.29
Administrative support to the Board is adequate and effective.	4.57
The Board is effective in its oversight and monitoring of East Waste's performance against the East Waste Charter.	4.14
Board meetings are effective in achieving the correct balance between oversight of East Waste's performance and strategy.	4.00
The Board meeting agenda is well planned and enables adequate discussion of the important items.	4.57
The frequency of meetings and size of the agenda is appropriate for the organisation.	4.43
Board reports are well written and can be easily understood.	4.14
Board meeting papers are an effective and timely source of information for Directors.	4.43
The Board's process for decision making is effective.	4.29
The business of the Board is accurately captured in the Minutes.	4.29
The Board receives timely and appropriate information for major decisions.	4.14
The Board has adopted processes and structures (such as a Board calendar or work plan and Board sub committees) which assist the Board to be as effective as possible.	4.00
The Board has a useful process to following up actions from previous meetings.	3.43
The Board understands and identifies the key relevant issues affecting East Waste.	3.86
Comments	
We have recently had an example of commercial contracts lapsing, with no visibility to the Board. This has been identified as an error (with some financial penalty to subsidiary councils), but query whether an additional Board oversight role could have proved a useful reporting tool for the administration.	



Additional Governance support implemented a year or so ago has been very effective at improving the board agenda and also overall corporate governance of the organization.	
Risk Management	3.89
The Board is satisfied that East Waste has, or is actively developing, a sound risk management framework and that risks are appropriately escalated through management and to the Board.	3.86
The Board understands the key risks affecting East Waste and devotes sufficient time for discussion and oversight of risk.	4.00
The Board periodically reviews its risk appetite and risk policy which are used to evaluate key decisions.	3.57
The Board gives appropriate and ongoing consideration to its duties and responsibilities under Occupational Health, Safety and Welfare legislation, including its responsibilities as a PCBU.	4.14
The Board gives due consideration to ensuring probity in its procurement processes and regularly reviews its procurement practices.	3.86
Comments	
Risk management and risk appetite is regularly measured at Board meetings.	
Financial Management	4.22
The financial reports received by the Board contain adequate information for financial oversight and to enable informed decisions to be made.	4.57
The Board regularly reviews the General Manager's performance against determined key performance indicators, aligned to the implementation of East Waste's Strategic Plan.	3.86
Comments	
There is a strong interest by the subsidiary councils in EW finances, query how this interest can be satisfied/met.	
Stakeholder Management	4.14
The Board has a good understanding of who the key stakeholders of East Waste are.	4.57
There is full and accurate reporting on the operations of East Waste to stakeholders.	4.00
The Board has developed a good relationship with stakeholders.	3.86
Comments	
Although the non-executive Board does not have direct contact with all stakeholders, there is ample opportunity for contact if necessary.	
In terms of customer (resident) satisfaction, there is no doubt that this is met to a very high standard. The stakeholders who may be 'let down' are the subsidiary councils.	
The strengthening of reporting, operational relationships and Executive administrative liaison are areas for ongoing development (particularly for Councils that are not represented on the Board with Exec staff).	
Culture and Engagement	4.49
There is a healthy culture of respect and collegiality around the Board table.	4.57
All Board members are given opportunity to speak and be heard.	4.71
Board culture supports an environment for proper discussion and disagreement whilst maintaining good relationships and appropriate engagement by Board members.	4.43
The Board's culture promotes trust and candour for effective decision making.	4.43
There is good engagement between the Board and the General Manager.	4.14
Management does not unduly influence the recommendations of the Board.	4.43



The Board uses confidential orders appropriately and conducts sessions without management present from time to time.	4.71
Comments	
The Board culture is very healthy.	
Current GM has only been in the role a few months and needs time to develop relationships with stakeholders and understand the business.	
Please rate the effectiveness of the Audit and Risk Management Committee	4.29
Comments	
High performing Committee.	
Difficult to provide a response to this query - I am a recent appointment to the Board, but since then have had little exposure to them/their recommendations.	
How do you rate the overall effectiveness of the East Waste Board?	4.00
Comments	
As mentioned above, due to rotational nature of the elected members on the Board, this can be a challenge for the administration and independent chair to manage levels of knowledge/buy in from one term of council to the next.	
Overall, a very functional and collegiate board with a range of skills and expertise. A foundational review on the nature of East Waste remains to be progressed to completion to consider a possible alternate operating model.	



APPENDIX 2 – 2025 AUDIT & RISK MANAGEMENT COMMITTEE EVALUATION RESULTS

OVERALL SCORE	4.91
Governance and Composition	4.78
The Committee is of an appropriate size and structure, and collectively has the required skills, commitment and knowledge to manage its workload and obligations	5.00
The balance of independent vs non-independent members is appropriate	5.00
The Committee's Terms of Reference clearly outline roles and responsibilities	5.00
The role of the Chair is clearly defined and understood	5.00
Committee members understand their legal duties on behalf of East Waste	5.00
The Committee does not rely on any one Committee Member to provide appropriate advice and expertise	4.25
The remuneration of the Committee is appropriate based on role, responsibility, skills/ experience, time commitment and retention	4.25
The Committee has distributed a workplan that covers the requirements of the Committee's Terms of Reference	4.25
All Committee members appropriately disclose any conflicts of interests	5.00
The Committee has oversight of compliance with regulations, policies, best practice guidelines, instructions and contractual arrangements	5.00
Comments	
It would be good to have available wording for reason why going into confidence for the committee to decide before going into confidence.	
The chair carries the heaviest load	
Committee Administration	4.82
Committee meetings are appropriately scheduled (i.e. frequency, timing, duration, etc.)	5.00
Agenda papers are distributed in a timely manner	5.00
The size of the agenda is manageable within the meeting	4.00
Committee reports are well written and can be easily understood	4.75
The business of the Committee is accurately captured in the minutes	5.00
The Committee has a useful process to following up actions from previous meetings	5.00
The minutes, decisions and actions of the Committee are reported to the Board in a timely and accurate manner	5.00
Comments	
Administration work well with the Committee	
Sometimes we tend to rush as sometimes there is too much to deal with in the time allotted but that is simply an observation	
Committee Operations	5.00
The discussions within the Committee meetings are relevant and useful for decision making	5.00
The Committee adds value to the work of East Waste	5.00
The Board actively seeks the views of the Committee on matters relating to its terms of reference	5.00
The Committee's operations does not diminish the ultimate responsibility of the Board	5.00
The Committee has a constructive relationship with the Board	5.00
The Committee has a constructive relationship with Management	5.00
The Committee has appropriate access to information and staff	5.00



Comments	
The Committee is a well-run Committee that adds value to East Waste	
Risk Management	4.89
Management keep the Committee informed of relevant information and risks between meetings	4.75
The Committee has a clear understanding of the Board's risk tolerance	4.50
The Committee ensures that the organisation has appropriate internal controls, frameworks, systems and processes established for the management of risks	5.00
The Committee reviews and understands the organisations risk profile	5.00
The Committee is confident that senior executives understand their responsibilities for managing risks	5.00
The Committee is confident that EW has appropriate internal controls established to manage risks	5.00
The Committee receives comprehensive reporting that assesses the effectiveness of internal controls	5.00
Comments	
Need to get more clarity on the Board's risk appetite.	
Management keep Committee informed of risks at Committee meetings.	
Presiding Member	5.00
The Committee presiding member has an effective and constructive working relationship with the Board and Management	5.00
The Committee presiding member builds healthy room dynamics	5.00
The Committee presiding member ensures that the Committees workload is managed appropriately	5.00
The Committee presiding member keeps the meeting focused and on track	5.00
Comments	
Excellent Chair who ensures the issues are thoroughly explored	
Ensures all members have an opportunity to comment/ask questions	
Culture and Engagement	5.00
Management does not unduly influence the recommendations of the Committee	5.00
The Committee uses confidential orders appropriately and conducts sessions without management present from time to time	5.00
All Committee members express their professional view within the meeting	5.00
The Committee works effectively as a team	5.00
Comments	
Excellent Committee that adds value to East Waste	



9.6 Proposed Meeting Schedule for 2026

Report Author Executive Administration Assistant – Independent Consultant

Attachments Nil

Purpose and Context

To provide the East Waste Board with the proposed Audit & Risk Management Committee and Board meeting dates for 2026.

Recommendation

That the East Waste Board adopts the proposed meeting schedule for 2026 as presented in Table 1, Item 9.6, Board Meeting, 20 November 2025.

Discussion

Table 1 details proposed meeting dates for the Audit and Risk Management Committee and East Waste Board Meetings for 2026.

It is proposed to commence Audit & Risk Management Committee meetings at 4pm rather than the current time of 8am.

The Audit & Risk Management Committee endorsed the meeting schedule at their meeting of 12 November 2025. Mrs Emma Hinchey, Presiding Member of the Committee, kindly offered to host the Committee Meetings scheduled for 2026 at Hender Care 3/81 Flinders Street Adelaide.

Table 1: 2026 Proposed Meeting Dates and Times

Audit & Risk Management Committee	Board	Legislative Requirements
Wednesday 18 February 4pm	Thursday 26 February 5:30pm	Budget Review 2 Draft Annual Plan & Budget
Wednesday 22 April 4pm	Thursday 30 April 5:30pm	Budget Review 3
Wednesday 10 June 4pm	Thursday 25 June 5:30pm	Annual Plan & Budget Endorsement
Wednesday 16 September 4pm	Thursday 24 September 5:30pm	Audited Financials
Wednesday 11 November 4pm	Thursday 26 November 5:30pm	Budget Review 1

The Mayor's Parlour at the City of Norwood, Payneham & St Peters is tentatively booked to host the East Waste Board Meetings should the Board be agreeable.

Subject to approval of the proposed meeting schedule for 2026 by the East Waste Board, calendar invites for 2026 meetings will be distributed prior to year end.

9.7 Information Report

Report Author	Executive Administration Assistant – Independent Consultant
Attachments	A: Unconfirmed Minutes of the Audit & Risk Management Committee B: Confirmed Minutes of GMPR Committee 31 October 2025 C: Unconfirmed Minutes of GMPR Committee 7 November 2025 D: East Waste Policy Register E: Outstanding Resolutions Register F: Annual Plan Progress Report G: Annual Reporting Calendar

Purpose and Context

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

Recommendation

That the East Waste Board receives and notes the Information Report as at 14 November 2025.

Strategic Link

Objective 5. Provide Leadership

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

Background

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

Discussion

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

1. Unconfirmed Minutes of the Audit & Risk Management Committee Meeting held 12 November 2025.

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

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

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

The (unconfirmed) Minutes of the East Waste Audit & Risk Management Committee Meeting of 12 November 2025 are included at **Attachment A** of this report for the Board's information and consideration.

2. Minutes of the General Manager Performance Review Committee 31 October and 7 November 2025

The East Waste Board established the General Manager Performance Review (GMPR) Committee at its ordinary meeting of 25 September 2025.

The GMPR Committee's Terms of Reference detail the functions of the GMPR Committee as being:

1. ensuring that an annual performance review is conducted for the General Manager pursuant to section 102A(1) of the Act.
2. appointing a qualified independent person pursuant to section 102A(2) of the Act in consultation with the General Manager, to assist the Committee, with:
 - determining the Performance Plan of the General Manager.
 - monitoring the performance of the General Manager.
 - reviewing the remuneration and conditions of employment of the General Manager at 12 monthly intervals.
3. ensuring that the General Manager's contract complies with legislation.

The GMPR Committee has held two meetings since its establishment, the minutes of which are included for Director's information:

- Confirmed Minutes of the meeting held on 31 October 2025 (**refer Attachment B**).
- Unconfirmed Minute of the meeting held on 7 November 2025 (**refer Attachment C**).

3. East Waste Policy Register

The presentation of the Policy Register is a recurring annual agenda item, ensuring ongoing oversight by the Audit & Risk Management Committee and the East Waste Board.

The Policy Register was presented to the Audit & Risk Management Committee at their meeting of 12 November 2025.

The East Waste Policy Register is included at **Attachment D** and is current as of 6 November 2025.

In 2025 the East Waste Board adopted the following policies and terms of reference:

- Behaviour Standards Framework
- Leave Policy
- Sale and Disposal of Assets Policy
- Procurement Policy
- Prudential Review Policy

- Diversity and Inclusion Policy
- General Manager Performance Review Committee Terms of Reference.

Deferment of Review of Budget Framework Policy

East Waste's Budget Framework Policy is currently overdue for review (February 2025). The Audit & Risk Management Committee were advised, at their September meeting, that Administration is proposing a deferment of this policy review until the review of East Waste's financial model has been undertaken. Administration intends to update all relevant strategic documents following finalisation of this project. The Committee are satisfied with this approach.

It is anticipated that the revised Budget Review Framework Policy will be presented to the Audit & Risk Management Committee and the East Waste Board at the February 2026 meetings.

Policies due for review in 2026 include:

- Member Council Rebate & Distribution Policy
- Treasury Management Policy

Additionally, the East Waste Charter is due for review in June 2026.

It should also be noted that Local Government Elections will be held in November 2026 and the *Code of Practice – Procedures at Meetings* is required to be reviewed within six months of the close of elections.

The Policy Review Register will next be presented to the East Waste Board in November 2026.

4. Outstanding Resolutions Register

The presentation of the Outstanding Resolutions Register to the East Waste Board is considered a good governance practice. The Outstanding Resolutions Register (**refer Attachment E**) depicts the status of past resolutions of the Board for the period to 13 November 2025.

At this time, as indicated on the attached Register, activities associated with four resolutions remain ongoing, with the status noted in the far right column.

One resolution marked 'complete' relates to the delivery and acceptance of six new collection vehicles.

5. Annual Plan Progress Report

This report provides the East Waste Board with an update on the implementation of the activities endorsed in the East Waste 2024/25 Annual Plan.

The attached matrix (**refer Attachment F**) provides a snapshot update as to the progress of the Annual Plan activities as of 20 June 2025.

6. Annual Reporting Calendar

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

The attached Annual Reporting Calendar (**refer Attachment G**) provides a snapshot update of the progress of East Waste's key legislative and governance reporting requirements for the 2025 calendar year.

While the annual review of East Waste's Long-Term Financial Plan (LTFP) is scheduled to occur at the November meeting cycles, Administration is proposing a deferment of this review while the review of East Waste's cost model is being finalised. Administration will be better informed to review the plan following the outcome of this review, which is expected to result in a revised Budget framework. At this stage Administration is anticipating presentation of a revised LTFP in conjunction with the development of the FY27 Budget.

This is a standing item on the Agenda.



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

Minutes

Wednesday 12 November 2025

Minutes

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

Meeting to be held on Wednesday 12 November 2025 commencing at 8:00 am,
HenderCare, Level 3/81 Flinders Street, Adelaide.

The Chair, Mrs E Hinchey, declared the meeting open at 8.00 am and that a quorum was present.
The Chair welcomed Ms Natalie Caon to her first meeting of the East Waste Audit & Risk Management Committee.

1. Acknowledgement of country

2. Present

Directors:

Mrs E Hinchey	Independent Chairperson
Ms L Green	Independent Member (via MS Teams).
Ms N Caon	Independent Member

In Attendance:

Mr L Leyland	General Manager
Mr D Maywald	Manager Business Services
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms V Davidson	Executive Administration Officer; Independent Consultant
Ms Corinne Garrett	UHY Haines Norton
Ms Karen Peake	UHY Haines Norton

3. Apologies

Mr F Bell	East Waste Board Representative
Mr P Di Iulio	East Waste Board Representative

4. Disclosures of interest

The following disclosure of interest was made:

Item	Type of Conflict	Person
9.2	s120	Ms V Davidson

5. Confirmation of the minutes

Moved Ms L Green that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 17 September 2025 be confirmed as a true and correct record.

Seconded Ms N Caon

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

8.1 Cost Model Update – General Manager

9. Reports

The Chair sought and was granted to leave to bring forward Item 9.2 Internal Audit Result :Payroll

Ms V Davidson declared a s120 interest in this item and left the meeting at 8.03 am.

9.2 Internal Audit Result: Payroll

Moved Ms N Caon that the Audit & Risk Management Committee receives and notes the Payroll Internal Audit Report prepared by UHY Haines Norton, as presented in Attachment A - 'UHY Haines Norton Internal Audit Report' (Item 9.2, Audit & Risk Management Committee Meeting, 12 November 2025).

Seconded: Ms L Green

Carried

9.1 Financial Statements – FY2026 Budget Review One

Moved Ms N Caon that the Audit & Risk Management Committee notes and accepts the forecasted end of year FY2026 result associated with the 2025/26 Budget Review One and recommends to the East Waste Board for adoption.

Seconded: Ms L Green

Carried

9.3 Annual Treasury Management Performance Report

Moved Ms N Caon that the Audit & Risk Management Committee receive and note the 2025 Annual Treasury Management Performance Report (Attachment A, Item 9.3, Audit & Risk Management Committee Meeting, 12 November 2025) and recommend to the Board for adoption.

Seconded: Ms N Caon

Carried

9.4 Customer Service Metrics Report

Moved Ms L Green that the Audit & Risk Management Committee notes the Customer Service Metrics Report (Attachment A, Item 9.4, Audit & Risk Management Committee Meeting, 12 November 2025) and recommends Item 9.4 Customer Service Metrics Report for presentation to the East Waste Board.

Seconded: Ms N Caon

Carried

9.5 Board & Committee Performance Evaluations

Moved Ms N Caon that the Audit & Risk Management Committee receives and notes the Board & Audit & Risk Management Committee Performance Evaluation Report,

(Attachment A, Item 9.5, Audit & Risk Management Committee Meeting 12 November 2025) prepared by Red Wagon Solutions.

Seconded: Ms L Green

Carried

9.6 Proposed Meeting Schedule

Moved Ms N Caon that the Audit & Risk Management Committee receive and note the proposed meeting schedule for 2026 and recommends the proposed schedule to the East Waste Board for adoption, noting that Audit & Risk Management Committee meetings will be held at Hender Care, Level 3/81 Flinders Street Adelaide.

Seconded: Ms L Green

Carried

9.7 Information Report

Moved Ms N Caon that the Audit & Risk Management Committee receives and notes the Information Report.

Seconded: Ms L Green

Carried

10. Closure

The Chairperson declared the meeting closed at 9.29 am.

- 11.** The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held on a date and time to be confirmed at HenderCare, Level 3/81 Flinders Street, Adelaide.

These minutes have been signed as a true and correct record of the East Waste Audit & Risk Management Committee Meeting of 12 November 2025.

Chairperson

Date / /



**Eastern Waste Management Authority
General Manager Performance Review Committee
Minutes**

Friday 31 October 2025

Minutes

Eastern Waste Management Authority General Manager Performance Review Committee

Meeting held on Friday 31 October 2025 at the City of Prospect, 128 Prospect Road Prospect and via MS Teams.

1. Attendance

Members

Mr S Dilena	Presiding Member, City of Prospect
Mr F Bell	Independent Chairperson of East Waste Board (via MS Teams)
Cr P George	City of Mitcham (via MS Teams)
Cr G Piggott	City of Norwood, Payneham & St Peters

Administration

Mr L Leyland	General Manager
Ms V Davidson	GMPR Secretariat (via MS Teams)

2. Opening

The Presiding Member, Mr S Dilena, declared the meeting open at 11.05am and that a quorum was present.

3. Acknowledgement of Country

With the opening of the meeting the Presiding Member stated:

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

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

We also pay respects to the cultural authority of Aboriginal people visiting/attending from other areas of South Australia/Australia

4. Apologies

Nil.

5. Declarations of interest

Nil.

5. Reports

Nil.

6. Confidential Reports

Mr Leyland left the meeting at 11.09am.

Being the inaugural meeting of the General Manager Performance Review Committee, the Presiding Member sought and was granted leave of the GMPR Committee to suspend meeting

procedures for a period of thirty minutes in order to have a full and frank conversation regarding the role of the Committee in assessing the performance of the General Manager East Waste and options for the management of the incumbent's probationary period.

Meeting procedures were suspended at 11.11am

At 11.41am the Presiding Member sought and was granted leave of the Committee to suspend meeting procedures for a further ten minutes in order for all Committee members to contribute to the discussion on the role of the Committee.

Meeting procedures resumed at 11.54am.

Mr Leyland re-entered the meeting at 11.55am.

6.1 Appointment of Independent Consultant

Recommendation 1

Moved: Mr F Bell

1. That pursuant to Section 90(2) of the *Local Government Act 1999* (the Act) the General Manager Performance Review Committee orders that the public, with the exception of the General Manager East Waste, Leonard Leyland and GMPR Secretariat, Vanessa Davidson, be excluded from attendance at the meeting for Item 6.1 'Appointment of Independent Consultant'.
2. The General Manager Performance Review Committee is satisfied that pursuant to section 90(3)(d) of the Act the information to be received, discussed or considered in relation to the agenda item is commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.

Due to the information provided containing commercial information for the procurement process for an Independent Consultant.

In addition, the disclosure of this information would, on balance, be contrary to the public interest. The public interest in public access to the meeting has been balanced against the public interest in the continued non-disclosure of the information. The benefit to the public at large resulting from withholding the information outweighs the benefit to it of disclosure of the information.

3. Accordingly, the General Manager Performance Review Committee is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Cr P George

Carried

Recommendation 2

Moved Mr F Bell

1. That the General Manager Performance Review Committee appoints Perks People Solutions as the Independent Consultant to the General Manager Performance Review Committee for the 2025/26 financial year to establish a performance plan for the General Manager for 2025/26, to undertake a performance appraisal of the General Manager and to provide advice on the setting of an appropriate salary level for the General Manager for the 2026/27 financial year as part of the annual remuneration review.

Seconded: Cr P George

Carried

Recommendation 3

Moved Mr F Bell that the General Manager Performance Review Committee having considered Item 6.1 Appointment of an Independent Consultant in confidence under section 90(2) and 90(3)(d) of the *Local Government Act 1999*, the GMPR Committee pursuant to section 91(7) and (9) of that Act orders that:

1. The Report 'Appointment of Independent Consultant', Attachment B 'Hender Consulting Proposal' and Attachment C 'Perks People Solutions Proposal' to Item 6.1, GMPR Committee Meeting of 31 October 2025 remain confidential on the basis that the disclosure of this information would involve the disclosure of commercial information for the procurement process for an Independent Consultant and pursuant to section 90(3)(d) of the *Local Government Act 1999* and will not be available for public inspection until further order of the East Waste Board.
2. This order is subject to section 91(8)(b) of the Act which provides that details of the identity of the successful tenderer must be released once the GMPR Committee has made a selection.
3. The GMPR Committee notes any discussions of the GMPR Committee on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded: Cr P George

Carried

6.2 Interim Probation Review

Recommendation 1

Moved: Cr G Piggott

1. That pursuant to Section 90(2) of the *Local Government Act 1999* the General Manager Performance Review Committee orders that the public, with the exception of the General Manager East Waste, Leonard Leyland and GMPR Committee Secretariat, Vanessa Davidson, be excluded from the meeting on the

basis that the General Manager Performance Review Committee will receive, discuss and consider Item 6.2 Interim Probation Review.

2. The General Manager Performance Review Committee is satisfied that pursuant to sections 90(2)(a) and 90(3)(a) of the Act the information to be received, discussed or considered in relation to the agenda item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead); and
3. The General Manager Performance Review Committee is satisfied that pursuant to section 90(3)(d) of the Act the information to be received, discussed or considered in relation to the agenda item is commercial information of a confidential nature (not being a trade secret) the disclosure of which could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party.

Due to the information provided containing commercial information for the procurement process for an Independent Consultant.

In addition, the disclosure of this information would, on balance, be contrary to the public interest. The public interest in public access to the meeting has been balanced against the public interest in the continued non-disclosure of the information. The benefit to the public at large resulting from withholding the information outweighs the benefit to it of disclosure of the information.

4. Accordingly, the General Manager Performance Review Committee is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Mr F Bell

Carried

At 12.09pm the Presiding Member sought and was granted leave of the meeting for a period of ten minutes to discuss the process for the General Manager's Interim Probation Review.

Meeting procedures were resumed at 12.19pm.

Recommendation 2

Moved Cr G Piggott that the General Manager Performance Review Committee receives and notes Item 6.2 Interim Probation Review, GMPR Committee Meeting, 31 October 2025.

Seconded: Cr P George

Carried

Recommendation 3

Moved Cr C Piggott that pursuant to section 91(7) of the *Local Government Act 1999* the General Manager Performance Review Committee orders that the report 'Interim

Probation Review' to Item 6.2, GMPRC Committee Meeting of 31 October 2025 be kept confidential until further order of the East Waste Board.

Seconded: Cr P George

Carried

7. Next meeting of the General Manager Performance Review Committee

The next meeting of the General Manager Performance Review Committee is to be held at a time and place to be agreed.

8. Closure of meeting

There being no further business, the Presiding Member declared the meeting closed at 12.20pm.

These minutes have been signed as a true and correct record of the East Waste General Manager Performance Review Committee Meeting held on 31 October 2025.

Signed _____

Sam Dilena

Presiding Member

Date ____/____/____



**Eastern Waste Management Authority
General Manager Performance Review Committee
Minutes**

Friday 7 November 2025

Minutes

Eastern Waste Management Authority General Manager Performance Review Committee

Meeting held on Friday 7 November 2025 at the City of Prospect, 128 Prospect Road, Prospect and via MS Teams.

1. Attendance

Members

Mr S Dilena	Presiding Member, City of Prospect
Mr F Bell	Independent Chairperson of East Waste Board (via MS Teams)
Cr P George	City of Mitcham (via MS Teams)
Cr G Piggott	City of Norwood, Payneham & St Peters (via MS Teams)

Administration

Ms C Ordish	Independent Consultant, Perks People Solutions
Ms V Davidson	GMPR Committee Secretariat, Independent Consultant

2. Opening

The Presiding Member, Mr S Dilena, declared the meeting open at 3.39 pm and that a quorum was present.

The Presiding Member welcomed Ms Collette Ordish, a qualified independent consultant employed by Perks People Solutions, who will be assisting the General Manager Performance Review Committee in accordance with section 102A of the *Local Government Act 1999*.

3. Acknowledgement of Country

The Presiding Member read the Acknowledgement to Country.

4. Apologies

Nil.

5. Declarations of interest

Nil.

5. Confirmation of Minutes

5.1 Minutes of the East Waste General Manager Performance Review Committee Meeting

Moved Cr G Piggott that the minutes of the East Waste General Manager Performance Review Committee Meeting held on 31 October 2025 be confirmed as a true and correct record.

Seconded: Mr F Bell

Carried

6. Reports

7. Confidential Reports

7.1 Draft General Manager Key Performance Indicators 2025/26

Recommendation 1

Moved: Cr G Piggott

1. That pursuant to Section 90(2) of the *Local Government Act 1999* (the Act) the General Manager Performance Review (GMPR) Committee orders that the public, with the exception of Collette Ordish, qualified independent consultant and the GMPR Committee Secretariat, Vanessa Davidson, be excluded from attendance at the meeting for Item 7.1 'Draft General Manager Key Performance Indicators 2025/26' on the basis that the General Manager Performance Review Committee will receive, discuss and consider matters under sections 90(2)(a) and 90(3)(a).
2. The General Manager Performance Review Committee is satisfied that pursuant to sections 90(2)(a) and 90(3)(a) of the Act the information to be received, discussed or considered in relation to the agenda item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) being Leonard Leyland, General Manager of East Waste as it pertains to the General Manager's Performance Review process.
3. Accordingly, the General Manager Performance Review Committee is satisfied that the principle that the meeting should be conducted in a place open to the public has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Cr P George

Carried

Recommendation 2

Cr G Piggott left the meeting at 4.16 pm.

Moved Mr F Bell that the General Manager Performance Review Committee recommends to the East Waste Board that the Key Performance Indicators as listed in Attachment A, Draft General Manager KPIs 2025/26, Item 7.1, General Manager Performance Review Committee Meeting, 7 November 2025, be adopted (as amended) to assist with assessing the performance of the General Manager East Waste.

Cr G Piggott returned to the meeting at 4.23 pm.

Seconded: Cr P George

Carried

Recommendation 3

1. Moved Cr G Piggott that the General Manager Performance Review Committee having considered Item 7.1 Draft General Manager Key Performance Indicators 2025/26 in confidence under section 90(2) and 90(3)(a) of the *Local Government*

Act 1999, the GMPR Committee pursuant to section 91(7) and (9) of that Act orders that the Report and Attachment A to Item 7.1, Draft General Manager Key Performance Indicators 2025/26, General Manager Performance Review Committee Meeting, 7 November 2025 be kept confidential until further order of the East Waste Board.

2. The General Manager Performance Review Committee notes any discussions of the GMPR Committee on the matter are confidential in accordance with sections 62(4a) and 110A of the *Local Government Act 1999*.

Seconded: Mr F Bell

Carried

Ms C Ordish left the meeting at 4.44 pm.

7.2 General Manager Interim Probation Review- Verbal Update

Moved: Mr F Bell

1. That pursuant to Section 90(2) of the *Local Government Act 1999* (the Act) the General Manager Performance Review Committee orders that the public, with the exception of the GMPR Committee Secretariat, Vanessa Davidson, be excluded from attendance at the meeting for Item 7.2 'General Manager Interim Probation Review' on the basis that the General Manager Performance Review Committee will receive, discuss and consider matters under sections 90(2)(a) and 90(3)(a).
2. The General Manager Performance Review Committee is satisfied that pursuant to sections 90(2)(a) and 90(3)(a) of the Act the information to be received, discussed or considered in relation to the agenda item is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead) being Leonard Leyland, General Manager of East Waste as it pertains to General Manager's Performance Review process.
3. Accordingly, the General Manager Performance Review Committee is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt / consideration of the information confidential.

Seconded: Cr P George

Carried

Recommendation 2

Moved: Cr P George

1. That the General Manager's Performance Review Committee recommends to the East Waste Board that, in accordance with Clause 4.1 of Mr Leonard Leyland's Contract of Employment with East Waste, the Board authorises Mr Sam Dilena, Presiding Member of the General Manager Performance Review Committee, to negotiate an extension of Mr Leyland's probationary period to conclude no earlier than 27 February 2026, to account for a period of approved leave that Mr Leyland will take during the current probationary term.

2. The General Manager Performance Review Committee notes any discussions of the GMPR Committee on the matter are confidential in accordance with sections 62(4a) and 110A of the Local Government Act 1999.

Seconded: Mr F Bell

Carried

8. Next meeting of the General Manager Performance Review Committee

The next meeting of the General Manager Performance Review Committee is to be held at a time and place to be agreed.

9. Closure of meeting

There being no further business, the Presiding Member declared the meeting closed at 5.17 pm.

These minutes have been signed as a true and correct record of the East Waste General Manager Performance Review Committee Meeting held on 7 November 2025.

Signed _____

Presiding Member

Date ____/____/____

East Waste Policy Review Register

November 2025

Policy	Key Function	Date Adopted	Review Date	Responsible Officer	Available on Web	Comments
Behaviour Standards Policy	Human Resources	Feb-25	Feb-28	Manager HR & Financial Services	Yes	
Budget Framework Policy	Finance	Feb-23	Feb-25	Manager HR & Financial Services	Yes	Deferred until the review of East Waste's financial model has been undertaken.
Member Council Rebate & Distribution Policy	Finance	Apr-23	May-26	Manager HR & Financial Services	No	
Treasury Management Policy	Finance	Apr-23	Apr-26	Manager HR & Financial Services	Yes	
East Waste Charter	Governance	Jun-22	Jun-26	General Manager	Yes	Must be reviewed every 4 years
Compliant Handling Policy	Customer Service	Jun-23	Jun-26	Manager Business Services		
Risk Management Policy	Risk Management	Feb-24	Feb-27	Manager Business Services	Yes	
Bullying & Harassment Policy	Human Resources	Feb-24	Feb-27	Manager HR & Financial Services	Yes	
National Competition Policy Statement	Governance	Feb-24	Feb-27	General Manager	Yes	
Leave Policy	Human Resources	May-25	Apr-27	Manager HR & Financial Services	Yes	
Sexual Harassment Policy	Human Resources	Jun-24	Jun-27	Manager HR & Financial Services	No	
Code of Practice - Procedures at Meetings	Governance	Sep-24	Sep-27	General Manager	Yes	Must be reviewed withn six months of LG election
Credit Card Policy	Finance	Sep-24	Sep-27	Manager HR & Financial Services	Yes	
Policy Development Policy	Governance	Nov-24	Nov-27	Manager Business Services	Yes	
Procurement Policy	Finance	Jun-25	May-28	Manager HR & Financial Services	Yes	
Sale & Disposal of Assets	Finance	May-25	May-28	Manager HR & Financial Services	Yes	
Prudential Review Policy	Finance	May-25	May-28	Manager HR & Financial Services	Yes	
Diversity & Inclusion Policy	Human Resources	Jun-25	Jun-29	Manager HR & Financial Services	Yes	
Grievance Resolution Procedure	Human Resources	Draft	Draft	Manager HR & Financial Services	No	Internal Only
Light Fleet Vehicle Policy	Finance	Draft	Draft	General Manager	No	With ELT for consideration and comment

Terms of Reference	Key Function	Date Adopted	Review Date
Audit & Risk Committee Terms of Reference		Nov-24	Nov-27
General Manager Performance Review Committee Terms of Reference		Sep-25	Nov-28
Independent Chairperson Appointment Committee Terms of Reference		Sep-19	As required
General Manager Selection and Recruitment Committee Terms of Reference		Oct-24	As required

ITEM 9.7 - ATTACHMENT E

East Waste Board Outstanding Resolutions Register - as at 12 November 2025				
21/11/2024	9.3	Review of Long Term Financial Plan	That the Board endorse the draft principles and assumptions presented within the draft Long Term Financial Plan (Attachment A, Item 9.2, Board Meeting, 21 November 2024), with the expectation that Administration review East Waste's working capital requirement as a mechanism for retaining an appropriate cash balance over the life of the Plan.	ONGOING: LTFP to be updated in early 2026 to apply considerations on the Cost Model recommended changes. For example; Admin Charge to be defined and agreed, along with True up approach to the Common Fleet in place of the retrospective cost calculation for the coming financial year.
1/05/2025	9.2	Strategic Risk Register Review	That the East Waste Board requests that East Waste implement an approach to capturing growth demand forecast information from Constituent Councils annually to inform Annual Plan and Budgets, Asset Management Plans and the Long Term Financial Plan.	ONGOING: The Cost Model review activity has identified an opportunity to utilise current data to drive invoicing. Starting with Budget planning for FY27 East Waste will liaise with Councils to affirm their existing delivery activities and identify any new projects/expansions or adjustments. The LTFP is also to be updated to reflect the changes in the Cost Model true up and will incorporate a broad long term plan from each Council.
26/06/25	9.1	2025/26 Annual Plan & Budget	2. Authorises East Waste to apply for and borrow funds up to \$3,390,000 for the replacement of up to six (6) Collection Vehicles, as identified in the East Waste Fleet Asset Management Plan 2020–2030. 3. Authorises the East Waste Chairperson and General Manager to execute required loan documentation and affix the Common Seal on behalf of East Waste for borrowings undertaken in the 2025/26 financial year.	COMPLETE: Six collection vehicles have been, paid for, received and added to the East Waste operational fleet. Disposal activity for four collection vehicles now to commence, with the remaining two vehicles being extended to support operations.
25/09/2025	10.1	Ordinary and Primary Return Process	Authorises the General Manager to write to the Chief Executive Officers of the Constituent Councils asking if they would please list the fee for a hard copy of the East Waste Register of Interests on the agenda of next available Council meeting, noting that the fee recommended by the East Waste Board is \$25 for the full Register of Returns.	ONGOING: Correspondence was sent to all Constituent Councils. CCC and AHC have advised that the matter will be presented in the next Council agenda cycle.

25/09/2025	10.3	Organics Processing Contract	Resolution held in confidence	ONGOING: A Special Board meeting was held Monday 10/11/25. The Board requested further information and adjourned the meeting - to be reconvened Friday 14/11/25 for a recommendation to be presented and approved.
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ITEM 9.7 – ATTACHMENT F



NO.	ACTIVITY/PROJECT	OVERVIEW	STRATEGY	MAIN KPI/TARGET	STATUS UPDATE
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES					
1.	Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Member Councils. Where this doesn't occur, East Waste will work with member Councils with an aim to provide a full suite of services to all member Councils.	1.1	Vision Target	General Manager will continue to seek opportunities to expand core services with Member Councils.
2.	Investigate opportunities outside of existing Member Councils.	When potential opportunities arise, East Waste will investigate service provision to non-member Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Member Councils.	1.1	Vision Target	No opportunities identified at this stage.
4.	Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	1.5	Vision Target	Complaint Management System training has been rolled out and the process is in use. Reviews are being conducted to refine the process and the improved data capture will aid in more detailed reporting.

MAXIMISE SOURCE SEPARATION & RECYCLING

5.	Advance trials and rollout of weekly organics collections	Through the success of current weekly organics trials (FOGO Trials) undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will work with member Councils to increase the trials/rollouts.	2.1	At least 75% of kerbside material separately collected & recycled 100% of food waste separately collected and recycled.	Existing FOGO trials are continuing with discussions occurring for further trials, or expansions or existing trial, in FY26 for Prospect, AHC, and Unley. Very preliminary/scoping discussions are underway for FY27 involving Burnside and Mitcham.
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PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION

6.	Delivery of the “Why Waste It?” behaviour change program and associated social media.	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful “Why Waste It?” program, with a strong food waste separation focus.	3.2	Vision Target	Programs currently being delivered by both East Waste and KESAB.
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HELP DRIVE A LOCAL CIRCULAR ECONOMY

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

8.	Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	5.4	Vision Target	Six delivery vehicles have been added to the fleet, four old vehicles will be disposed of at auction.
9.	WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	5.1	Implement best practice safety standards	Significant progress in WHS. Improved weekly tracking of key risks, engagement with LGRS on completion of the Rebate plan. Engagement to progress FY26 planning and commence.

ITEM 9.7 - ATTACHMENT G

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
Board Meeting	Feb 27	May 1	Jun 26	Sep 25	Nov 27

✓	Item previously presented/endorsed
✓	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		✓			
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				•	Deferment until February 2026 while review of cost model is being undertaken.
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			•		GMPRC established and initial meeting held 31 October 2025.
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	•	✓			