Eastern Waste Management Authority
Ordinary Audit & Risk Management Committee

Minutes

Wednesday 18 February 2026

EastWaste

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

Meeting to be held on Wednesday 18 February 2026 commencing at 4.00 pm, HenderCare, Level 3/81 Flinders Street, Adelaide.

Welcome

The Chair, Mrs E Hinchey, declared that a quorum was present and opened the meeting open at 3.55 pm.

1. Acknowledgement of country

2. Present

Directors:

Mrs E Hinchey	Independent Chairperson
Mr F Bell	East Waste Board Representative (via MS Teams)
Ms L Green	Independent Member
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

3. Apologies

4. Disclosures of interest

The following disclosure of interest was made:

Item	Type of Conflict	Person
9.5	s120	Ms V Davidson

5. Confirmation of the minutes

Moved Ms Caon that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 12 November 2025 be confirmed as a true and correct record subject to the mover and seconder of Item 9.3 being amended to accurately reflect the mover and seconder of that item.

Seconded Ms L Green **Carried**

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

9. Reports

9.1 Financial Statements – Budget Review Two

At 4.03 pm the Independent Chairperson sought leave of the Committee to suspend meeting procedures pursuant to Regulation 20(1) of the Local Government (Procedures at Meetings) Regulations 2013 for a period of five minutes in order for the Committee to read the updated Financial Statements as tabled at the meeting.

Standing Orders resumed at 4.08 pm.

The East Waste Audit & Risk Management Committee (Committee) were provided the opportunity to review the second review undertaken of the budgeted statutory Financial Statements (Budget Review Two) for the financial year ending 30 June 2026 as prescribed by the Local Government (Financial Management) Regulations 2011.

Motion

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

Seconded: Mr F Bell **Carried**

9.2 Draft 2026/27 Annual Plan & Budget

The Committee were presented with the key assumptions applied in the development of the Draft 2026/27 Annual Business Plan and Budget (ABP & B) and provided with the draft ABP & B prior to consideration by the East Waste Board.

Motion

Moved Ms L Green that the Audit & Risk Management Committee:

1. having reviewed and considered the Draft 2026/27 Annual Plan *(Attachment A, Item 9.2, Audit & Risk Management Committee Meeting 18 February 2026)* recommends that the East Waste Board adopt the Draft 2026/27 Annual Plan.
2. having reviewed and considered the 2026/27 Draft Budget Key Assumptions recommends that the 2026/27 Draft Budget Key Assumptions are adopted by the East Waste Board.

Seconded: Ms N Caon

Amendment

Moved Mr F Bell that Point 1 be amended to include reference to consideration being given to the amendments to the Draft 2026/27 Annual Plan recommended by the Committee.

Seconded: Ms N Caon **Carried**

Motion as Amended

Moved: Mr F Bell

That the Audit & Risk Management Committee:

a. having reviewed and considered the Draft 2026/27 Annual Plan *(Attachment A, Item 9.2, Audit & Risk Management Committee Meeting 18 February 2026)* recommends that the East Waste Board adopt the Draft 2026/27 Annual Plan subject to consideration of the Committee's recommended amendments.
b. having reviewed and considered the 2026/27 Draft Budget Key Assumptions recommends that the 2026/27 Draft Budget Key Assumptions are adopted by the East Waste Board.

Seconded: Ms L Green **Carried**

9.3 Strategic Risk Register Review

Ms K Vandermoer left the meeting at 5.22 pm.

Ms K Vandermoer returned to the meeting at 5.24 pm

The Administration sought feedback on the recently reviewed Strategic Risk Register.

Motion

Moved Ms N Caon that the Audit & Risk Management Committee having considered the updated Strategic Risk Register *(Attachment B, Item 9.4, Audit & Risk Management Committee Meeting 18 February 2026)* notes the updates and recommends the revised Strategic Risk Register for presentation to the East Waste Board.

Seconded: Mr F Bell **Carried**

9.4 Internal Audit Result: Payroll (Secondary Review)

At the request of the East Waste Board, the Audit & Risk Management Committee (the Committee) were re-presented the results of the recent payroll audit undertaken by East Waste's appointed internal auditor's UHY Haines Norton, at the request of the East Waste Board at their November 2025 Meeting.

At 5.28 pm the Independent Chairperson sought leave of the Committee to suspend meeting procedures pursuant to Regulation 20(1) of the Local Government (Procedures at Meetings) Regulations 2013 for a period of five minutes in order for the Committee to discuss the request of the East Waste Board.

Standing Orders resumed at 5.33 pm.

Formal Motion

Moved Ms Caon that Item 9.5 - Internal Audit Result: Payroll (Secondary Review) be adjourned to such time as UHY Haines Norton are available to attend an Audit & Risk Management Committee Meeting to address the content of the Payroll Internal Audit Report.

Seconded: Mr F Bell **Carried**

9.5 Internal Audit Recommendation Progress Tracking

Ms V Davidson declared a section 120 interest in this item and left the meeting at 5.50pm.

The Committee were provided with an update on the progress of implementation of recommendations made by internal auditors, UHY Haines Norton, through East Waste's Internal Audit Program.

Motion

Moved Ms L Green that the Audit & Risk Management Committee notes the Internal Audit Progress Tracking Schedule, prepared by UHY Haines Norton, as presented at Attachment A - 'UHY Haines Norton Internal Audit Progress Tracking Schedule (*Item 9.5, Audit & Risk Management Committee Meeting, 18 February 2026).*

Seconded: Ms N Caon **Carried**

Ms V Davidson returned to the meeting at 5.57 pm.

9.6 General Manager's Update

The General Manager provided the Audit & Risk Management Committee with an overview of organisational performance, strategic priorities, key risks, and emerging opportunities. The report is intended to support informed decision-making, ensure appropriate governance oversight, and align management activities with East Waste's strategic direction.

Motion

Moved Ms L Green that the Audit & Risk Management Committee receives and notes the General Manager's Report as presented on the 18 February 2026.

Seconded: Mr F Bell **Carried**

9.7 Information Report

The Information Report presents updates on standing items and other items that are relevant to the Audit & Risk Management Committee's Terms of Reference.

Motion

Moved Ms L Green that the Audit & Risk Management Committee:

1. receives and notes the Information Report as presented on 18 February 2026.

2. orders that pursuant to section 91(7) of the Local Government Act 1999 that Attachment D to Item 9.7, Audit and Risk Management Committee Meeting, 18 February 2026 remain in confidence until further order.

3. 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.

Seconded: Mr F Bell **Carried**

10. Closure

The Chairperson declared the meeting closed at 6.08 pm.

11. The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held at 4pm on 22 April 2026 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 18 February 2026.

Chairperson

Date / /