



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

Minutes

Wednesday 22 April 2026

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

Meeting to be held on Wednesday 22 April 2026 commencing at 4.00 pm,
HenderCare, Level 4/81 Flinders Street, Adelaide.

Welcome

The Chair, Mrs E Hinchey, declared that a quorum was present and opened the meeting open at 3.58 pm.

1. Acknowledgement of country

2. Present

Directors:

Mrs E Hinchey	Independent Chairperson
Mr F Bell	East Waste Board Representative
Ms L Green	Independent Member
Ms N Caon	Independent Member

In Attendance:

Mr L Leyland	General Manager
Ms K Vandermoer	Acting Manager Business Services
Mr A Velloor	Finance Business Partner
Ms V Davidson	Executive Administration Officer; Independent Consultant
Ms C Garrett	UHY Haines Norton (via MS Teams) (<i>entered at 4.04 pm</i>)
Ms K Peake	UHY Haines Norton
Mr T Muhlhausler	Galpins (<i>entered at 4.23 pm</i>)

Observer: Mr A Wiguna (East Waste Board Director)

3. Apologies

Nil.

4. Disclosures of interest

Nil.

5. Confirmation of the minutes

Moved Ms N Caon that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 18 February 2026 be confirmed as a true and correct record.

Seconded: Ms L Green

Carried

The Chair sought and was granted leave of the meeting to bring forward Item 9.4 General Manager's Update.

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

1. Receives and notes the General Manager's Report as presented on 22 April 2026.
2. Provides the following feedback:
 - a. That the Administration present a report to the Committee and East Waste Board to seek endorsement of a working capital cash holding requirement and explore how the working capital requirement can be used in the future to inform the budget framework and the Long-Term Financial Plan.
 - b. That the Administration discuss East Waste's particular insurance requirements with the LGRS and ensure that the current insurance is adequate to cover fires caused by lithium batteries and other risks that are particular to East Waste's requirements.

Seconded: Ms L Green

Carried

Ms C Garrett entered the meeting at 4.04 pm.

Mr T Muhlhausler entered the meeting at 4.23 pm.

The Chair sought and was granted leave of the meeting to bring forward Item 9.3

9.3 External Interim Audit Report FY2026

The Audit & Risk Management Committee was provided with an opportunity to review the results of the FY2026 Interim Audit conducted by external auditing firm Galpins.

Motion

Moved Mr F Bell that the Audit & Risk Management Committee notes and receives the FY2026 Interim Audit Management Letter (*Attachment B, Item 9.3, Audit & Risk Management Committee Meeting, 22 April 2026*).

Seconded: Ms L Green

Carried

Mr T Muhlhausler left the meeting at 4.45 pm.

Matters arising from the minutes

6.1 Adjourned Business from 18 February 2026 – Item 9.4 - Internal Audit Result – Payroll (Secondary Review)

Original Motion

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 9.4, Audit & Risk Management Committee Meeting, 18 February 2026).

No Committee members had spoken to this motion.

Mr F Bell left the meeting at 5.08 pm.

Mr F Bell returned to the meeting at 5.11 pm.

Revised Motion

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

1. 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 9.4, Audit & Risk Management Committee Meeting, 18 February 2026).
2. Requests that UHY Haines Norton amend the 'UHY Haines Norton Internal Audit Report' to clarify the findings of the audit and the actions required by the Administration. The revised report is to be presented to the June 2026 meeting of the Audit & Risk Management Committee.

Seconded: Ms N Caon

Carried

Mr F Bell left the meeting at 5.37 pm.

7 Questions without notice

Nil.

8 Presentations

Nil.

9 Reports

9.1 Internal Audit Result: Business Continuity

The Audit & Risk Management Committee was presented with the results of the recent Business Continuity audit undertaken by East Waste's appointed internal auditor's UHY Haines Norton.

Motion

Moved Ms N Caon that the Audit and Risk Management Committee:

1. Receives and notes the Internal Audit Result: Business Continuity Report as presented by UHY Haines Norton (Attachment A, Item 9.1, Audit & Risk Management Committee Meeting, 22 April 2026).
2. Requests that UHY Haines Norton amend the Internal Audit Result: Business Continuity Report in accordance with the feedback provided by the Committee and

present the amended report to the June 2026 meeting of the Audit & Risk Management Committee.

Seconded: Ms L Green

Carried

9.4 Review of Internal Audit Work Plan

The Audit & Risk Management Committee was provided with the opportunity to undertake the first annual review of East Waste's two-year Internal Audit Work Plan, prepared by UHY Haines Norton, following an assurance mapping and risk analysis exercise that occurred prior to the commencement of the first internal audit cycle on 1 July 2025.

Motion

Moved Ms L Green that the Audit & Risk Management Committee receives and notes the Internal Audit Work Plan as presented by UHY Haines Norton (*Attachment A, Item 9.2, Audit & Risk Management Committee Meeting, 22 April 2026*).

Seconded: Ms N Caon

Carried

Ms K Peake and Ms C Garrett left the meeting at 5.50 pm.

9.5 Financial Statements – FY2026 Budget Review Three

The Audit & Risk Management Committee was provided with an opportunity to review the third review undertaken of the budgeted statutory Financial Statements (Budget Review Three) for the financial year ending 30 June 2026 as prescribed by the Local Government (Financial Management) Regulations 2011.

Motion

Moved Ms L Green that the Audit & Risk Management Committee notes and accepts the forecasted end of year FY2026 result associated with the 2025/26 Budget Review Three and recommends the FY2026 Budget Review Three to the East Waste Board for adoption subject to the East Waste Board being provided with explanatory notes to clearly explain the movement of monies.

Seconded: Ms N Caon

Carried

9.6 Review of Long-Term Financial Plan FY2027-2036

Under Section 122(1)(a) of the Local Government Act 1999, East Waste is required to develop and adopt a Long-Term Financial Plan for a period of at least ten (10) years, which forms part of its suite of Strategic Management Plans. The Long-Term Financial Plan (the Plan) was last reviewed and adopted in 2020, and going forward will be reviewed annually via the Audit & Risk Management Committee and Board, following the review of East Waste's Asset Management Plan, and prior to the development of the upcoming Annual Business Plan & Budget.

Motion

Moved Ms N Caon that the Audit & Risk Management Committee recommends the draft principles and assumptions presented within the draft Long-Term Financial Plan (*Attachment A, Item 9.6, Audit & Risk Management Committee Meeting 22 April 2026*), to the East Waste Board for adoption subject to the amendments and inclusions requested by the Committee being effected.

Seconded: Ms L Green

Carried

Due to the lateness of the hour, the Audit & Risk Management Committee determined to send feedback on Items 9.7 Draft Public Interest Disclosure Procedure and 9.8 Draft Fraud and Corruption Prevention Policy directly to the Administration in order for the draft policies to be included in the April East Waste Board meeting agenda.

9.7 Draft Public Interest Disclosure Procedure

The Public Interest Disclosure Act 2018 and the Public Interest Disclosure Regulations 2019 came into effect on 1 July 2019 with the purpose to encourage and facilitate disclosures of certain information (information that raises a potential issue or substantial risk to public health and safety, or the environment and about corruption, misconduct or maladministration in public administration) by ensuring that proper procedures are in place for making and dealing with such disclosures and by providing protection for persons making such disclosures.

The draft Public Interest Disclosure Procedure (PID Procedure) is a statutory procedure required under the Public Interest Disclosure Act 2018 (PID Act).

It is presented to the Audit & Risk Management Committee for consideration and comment.

9.8 Draft Fraud and Corruption Prevention Policy

The draft Fraud and Corruption Management Policy reflects East Waste's position on how it manages its responsibilities within the South Australian legislative framework for reporting of Fraud and Corruption to the three different bodies being the Independent Commission Against Corruption (ICAC), the Office of Public Integrity (OPI) and the Ombudsman SA who manage the State's Framework.

The draft Fraud and Corruption Prevention Policy is presented to the Audit & Risk Management Committee for consideration and comment.

9.9 Internal Audit Recommendation Progress Tracking

The purpose of this item was to provide the Audit & Risk Management Committee with an update on the progress of implementation of recommendations made by internal auditors, UHY Haines Norton, through East Waste's Internal Audit Program. The content of the report is the same as presented to the February 2026 meeting of the Audit & Risk Management Committee,

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 N Caon that the Audit & Risk Management Committee receives and notes the Information Report as presented on 22 April 2026.

Seconded: Ms L Green

Carried

10. Closure

The Chairperson declared the meeting closed at 6.34 pm.

11. The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held at 4 pm on 10 June 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 22 April 2026.

Chairperson

Date / /