



Eastern Waste Management Authority Audit & Risk Management Committee Meeting

Agenda

Wednesday 10 June 2026

Notice is hereby given that a meeting of the East Waste Audit & Risk Management Committee
will be held at HenderCare,
3/81 Flinders Street, Adelaide
on Wednesday 10 June 2026 commencing at 4 pm.

A handwritten signature in black ink, appearing to be "L. Leyland", written over a horizontal line.

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 Kaurna people and that we respect their spiritual relationship with their country.

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



Agenda

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

Meeting to be held on Wednesday 10 June 2026 commencing at 4 pm.
at HenderCare 3/81 Flinders Street, Adelaide.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

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

5. Confirmation of the Minutes

Recommendation: 1. That the Minutes of the Eastern Waste Management Authority Ordinary Audit & Risk Management Committee Meeting held on held on 22 April 2026 be confirmed as a true and correct record.

6. Matters arising from the Minutes

Nil.

7. Questions Without Notice

8. Presentations

9. Reports

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10. Other Business

11. Next Meeting of the Board

The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held at 4 pm on: Wednesday 16 September 2026, at HenderCare 3/81 Flinders Street, Adelaide.

13. Closure of Meeting



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

Minutes

Wednesday 22 April 2026

Minutes

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 / /

9.1 General Manager's Update

Report Author: General Manager

Attachments: Nil

Purpose and Context

The purpose of this report is to provide the Audit & Risk Management Committee (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

The matters have been listed in one report as an efficiency and it is recommended that the Audit & Risk Management Committee receives and notes the information contained within the report. This does not limit the ability of the Committee to remove a specific item from this report and resolve that a particular action be taken.

Recommendation

That the Audit & Risk Management Committee receives and notes the General Manager's Report as presented on the 10 June 2026.

Strategic Link

Objective 5. Provide Leadership

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

Background

The General Manager's Update replaces verbal briefings as the formal mechanism for providing commentary on contemporary matters aligned with East Waste's Strategic Management Plans.

Discussion

The following items are presented for the information of the Audit & Risk Management Committee:

1. East Waste Board Appointment to the Committee

Sufficient approvals from Constituent Councils have been received for Andrian Wiguna to assume the Board Representative position on the Audit and Risk Management Committee.

2. Status of Service Level Agreements (SLAs)

Seven SLAs have been signed and returned. Currently working with Campbelltown City Council to resolve outstanding queries. This enables progress on two subsequent stages:

1. Release of the Council facing East Waste performance dashboards. Prospect and Adelaide Hills are currently providing feedback to support successful wider launch.

2. Clarification of Council specific guidelines regarding missed bins, contaminated bins etc. This guidance will be made available to drivers for specific Councils and Customer Service staff e.g. one council would like contaminated bins to be stickered and not collected; another council would like the bin to be stickered and collected.

3. Request for Compensation

- Following the request from the City of Norwood, Payneham and St Peters seeking possible compensation, the East Waste Board resolved that a draft Constituent Council Compensation Policy be drafted. The draft Policy is included at Item 9.8 of this agenda.

4. FOGO and Capacity

- AHC have confirmed desire to fully roll out FOGO in FY28.
- Unley has commenced their FOGO trial successfully.
- Burnside commence their next phase in September and planning is progressing well.
- As requested in the April Board meeting, we have put together approximate operational impact should all Councils wish to roll out full FOGO, using both the current scenario and also the scenario where weekly opt outs are not required. Refer to Table 1 for all Councils – all FOGO (no opt outs) and Table 2 for all Councils – all FOGO (with opt outs).

All FOGO - NO OPT OUT						
Council	Per Fortnight Extra Hours	Fornights In Year	Total Extra Hours	Cost Per Hour	Total Extra Cost	
CampbellTown	17.5	26	455	170	\$ 77,350.00	
Burnside	17.5	26	455	170	\$ 77,350.00	
Mitcham	0	26	0	170	\$ -	
NPSP	12.5	26	325	170	\$ 55,250.00	
Prospect	0	26	0	170	\$ -	
Unley	15	26	390	170	\$ 66,300.00	
Walkerville	2.5	26	65	170	\$ 11,050.00	
			1,690		\$ 287,300.00	

TABLE 1 – ALL FOGO (NO OPT OUT)

All FOGO - WITH OPT OUT						
Council	ALL FOGO Extra hours (as per Table 1)	Opt Out Hours Per Day	Opt Out Hours Per Fortnight	Total OPT OUT Extra hrs For year	Total Extra Hours	Total Extra Cost
CampbellTown	455	1	5	130	585	\$ 99,450.00
Burnside	455	5	25	650	1105	\$ 187,850.00
Mitcham	0	0	0	0	0	\$ -
NPSP	325	6	30	780	1105	\$ 187,850.00
Prospect	0	4	20	520	520	\$ 88,400.00
Unley	390	6	30	780	1170	\$ 198,900.00
Walkerville	65	2	10	260	325	\$ 55,250.00
	1,690			3,120		\$ 817,700.00

TABLE 2 – ALL FOGO (WITH OPT OUT)

5. Recruitment and Staffing

- Driver levels have been low due to multiple significant personal injuries – not work related.
- Recruitment activity is underway to ensure driver levels remain at necessary level.
- The Risk and WHS Business Partner position has been filled and commenced.
- The Dispatch and Rostering role has been filled and commences 15 June 2026.

6. Cost Model & Working Capital

- As part of the review of Working Capital and cash flow projections, CEOs have been asked to support a move to monthly invoicing in advance, in place of the current quarterly invoicing in advance. Our finance team are working through this change with Councils.
- Updated Policy drafts are presented in this meeting for consideration for:
 - Rebate and Distribution
 - Treasury Management
 - Budget Framework.
- Refer to item 9.3 for a detailed working capital update.

7. Engagement Survey

- The engagement survey has now been converted into a 12-month plan to specifically address areas of lower relative scoring, predominantly the area of recognition and feedback and communication.

8. Tenders

- The Peats Soil and Garden Supplies contract still requires final sign off, a single clause is now being discussed to enable completion.
- The recycling tender has now closed and LGA Procurement are guiding the evaluation panel through the next steps.
- The LGA Tyre panel has concluded, and East Waste will now utilise that panel for the next contract.
- Compostable bags have now closed with LGA Procurement leadership. The evaluation process is underway.

- The Education contract will be the next release through LGA Procurement.
- Concurrently, LGA Procurement is working with East Waste to review spends and establish improved market approaches for a variety of core areas, such as a part supply panel.

9. Safety

- Jamie Brooks has commenced in the role of Risk and WHS Business Partner. Jamie brings significant experience and qualifications to the role and has already made positive impacts.
- Progress continues working closely with LGRS on the WHS 'Plans with Programs'. LGRS have met with Jamie with the next focus area being roll out of the target Policies for this year.
- Following the Board's enquiry at the last meeting regarding insurance coverage for vehicle fires caused by lithium batteries, Administration verified with our insurer, the Local Government Risk Services (LGRS) that East Waste is fully covered for total vehicle loss arising from lithium battery incidents under the LGAAMF Scheme Rules. No additional coverage is required for our waste specific fleet.

10. Innovation

- AI Contamination Detection - East Waste is currently exploring a pilot program, in coordination with the City of Mitcham, for the use of dedicated AI cameras viewing the hopper for contamination tracking and identification. This pilot program would run for six (6) months and is intended to enhance the AI model.
- Hard waste market support – A workshop was held at Campbelltown, with representatives from each Council, to discuss and share hard waste opportunities and challenges. Handel also presented to the group to share the work they are undertaking in Queensland. There is potential for improved service offerings by considering a commercial arrangement.
- A trial period of full CoPilot capability has been commenced for ELT with a goal to review in a month for consideration of time saved and efficiency impact. Initial feedback shows promise for ELT and some select roles which work heavily with data or reporting. One example of this benefit is the ability to create scripts from our policies, to then create animated training videos for driver/staff induction and testing.

11. Fuel and CPI

- We have continued to monitor fuel closely and continue updates to CEOs.
- Current pricing is nearing the FY27 budget figure, as at early June, the price is 2c per litre above our budget price.
- CPI has increased considerably since the December figure, which will mean the likelihood of an FY27 surplus is reduced.

12. Charter Review

- Feedback was sought from Council CEOs which culminated in an online workshop.
- Supported changes will be presented to the East Waste Board.

13. South Australian Employment Tribunal

- A case has been brought against East Waste relating to the 2024 Enterprise Agreement
- Conciliation meeting set for end of June
- Legal support has been engaged

14. Workshop and Maintenance Review

- The workshop and maintenance review has commenced.
- Objective is to review all aspects of maintenance to seek:
 - Safety improvements
 - Cost reductions
 - Efficiency gains
- A dedicated working group comprised of; Workshop Lead, Workshop Administration, Manager Operational Services, Finance Business Partner, Risk and WHS Business Partner, Business Services Manager and General Manager make up the workgroup.
- Feedback and input will also be sought from drivers through management and also through the use of the feedback box.

15. Audits

- Haines Norton to re-present two internal audits in the September meeting
- Haines Norton to liaise directly with A&R Chair with regards to format and presentation

The General Manager's Update is intended to be a standing item on the Agenda.

9.2 2026/27 Annual Plan & Budget

Report Author General Manager

Attachments A: Draft 2026/27 Annual Plan
B: Constituent Councils – Approval FY27 Annual Plan

Purpose and Context

To present the Audit & Risk Management Committee (Committee) with feedback received from Constituent Councils on East Waste’s draft 2026/27 Annual Plan and Budget, to inform the Committee’s recommendation to the Board for adoption.

Recommendation

The Audit and Risk Management Committee:

1. notes that in accordance with Clause 53.3 of the East Waste Charter that an Absolute Majority of East Waste’s Constituent Councils have approved the East Waste 2026/27 Annual Plan (*Item 9.2, Attachment B, Audit & Risk Management Committee Meeting 10 June 2026*).
2. recommends the draft East Waste 2026/27 Annual Plan and Budget, as provided in Attachment A (*Item 9.2, Audit & Risk Management Committee Meeting 10 June 2026*), is presented to the East Waste Board for adoption.

Strategic Link

Objective 5. Provide Leadership

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

Background

Section 51 of the Eastern Waste Management Authority Charter (the Charter) requires the Authority to prepare an Annual Plan that supports and informs its Budget. At its meeting on 26 February 2026, the East Waste Board considered the draft 2026/27 Annual Plan and Budget and resolved as follows:

9.2 Draft 2026/27 Annual Plan & Budget

Moved Mr S Dilena that the East Waste Board, having considered the comments provided by the Audit & Risk Management Committee:

1. *approve the Draft East Waste 2026/27 Annual Plan, as presented in Attachment A, Item 9.2, East Waste Board Meeting, 26 February 2026, to be distributed to the Constituent Councils for their consideration and adoption.*
2. *adopt the associated draft 2026/27 Budget and assumptions;*
3. *authorise the General Manager to distribute to each Member Council for review and comment, the Draft 2026/27 Annual Plan, as presented in Attachment A, Item 9.2, East Waste Board Meeting, 26 February 2026, along with the proposed fees.*

4. authorise the General Manager to make amendments of a formatting or grammatical nature to the Draft East Waste 2026/27 Annual Plan.

Moved Cr G Piggott that the 2026/2027 sitting fees for Independent Members of the Audit & Risk Management Committee to be as follows:

- a) Independent Chair - \$682 per meeting
- b) Independent Member - \$568 per meeting.

and that these fees be included in the 2026/27 Budget.

Seconded: Cr J Allanson

Carried

Following the Board's endorsement, East Waste's General Manager wrote to each Constituent Council to provide the proposed fees for the 2026/27 financial year, along with a copy of the draft Annual Plan for the Council's consideration and endorsement.

To support Constituent Councils and address any questions, East Waste administration attended staff meetings, presented at Council, and made themselves available to respond to any queries from Council administration.

Discussion

The draft 2026/27 Annual Plan, including the Financial Statements, is presented in full at **Attachment A**. No amendments have been made to the proposed activities, projects, or the endorsed budget since the Plan was initially presented to the Committee early in the year, nor as a result of the Constituent Council review process.

However, since release of the draft, several discussions have taken place with Constituent Councils regarding the expansion of existing weekly organics FOGO trials or the implementation of new trials. These developments may result in budget amendments in the coming months, subject to completion of further cost modelling. Any material changes will be brought forward through the appropriate governance process for consideration and endorsement.

Consent of Draft 2026/27 Annual Plan

In accordance with Clause 52.3 of the Charter, Constituent Councils are required to consent to the Annual Plan, not the associated fees and charges although these are included within the financial statements that form part of the Plan.

All eight Constituent Councils have approved the draft 2026/27 Annual Plan. Copies of the approvals are included at **Attachment B**. Any specific or related feedback provided through the review process is summarised in Table 1 below.

Table 1. Feedback relating to the draft 2026/27 Annual Plan

Council	Comment	East Waste Response
City of Burnside	The City of Burnside has indicated it will contact East Waste administration in the coming months to arrange a briefing session with Council Members.	East Waste has responded confirming commitment to attend a briefing session and suggested it may be a good opportunity for the new General Manager to meet Council Members.
City of Mitcham	The City of Mitcham has submitted several requests, including: - Biannual reporting from East Waste on	A report is being prepared to address the City of Mitcham's request relating to Objective 1 of

	<p>actions undertaken to deliver cost-effective and efficient services (Objective 1 of East Waste's Strategic Plan).</p> <ul style="list-style-type: none"> - Provision of indicative budgets prior to Council's community consultation in future years. - Greater transparency and reporting on cost pressures and increases. - Information on projects and innovation funded outside of routine kerbside services. - A comprehensive breakdown and impact analysis of new service initiatives and projects. 	<p>East Waste's Strategic Plan. East Waste administration has also arranged meetings with the City of Mitcham to discuss the additional matters raised.</p>
<p>Adelaide Hills</p>	<p>Adelaide Hills Council requested East Waste work with all Constituent Councils to develop a revised set of SMART KPI indicators for 2027-2028 that align with the strategic plan and budget.</p>	<p>East Waste is actively working on improved KPI reporting, as detailed in the SLA, and is committed to working with Constituent Councils on further enhancement and refinement of the reporting provided through Power BI.</p>

Next Steps

With Audit & Risk Committee endorsement, the Annual Plan and Budget will be presented to the Board for adoption. Subject to Board approval, East Waste will move from consultation and planning into implementation of the 2026/27 program of work, with an immediate focus on delivering the priority actions outlined in the Annual Plan. These include progressing the Service Level Agreement framework, continuing the Cost Model review and associated reporting improvements, advancing the maintenance cost review, strengthening safety and compliance reporting, and supporting Constituent Councils on service and environmental initiatives including existing and potential FOGO expansion, education activities and broader circular economy opportunities.

Implementation will continue to be supported by active engagement with Constituent Councils through meetings, workshops, project discussions and ongoing reporting. This will enable East Waste to respond to council-specific priorities, refine KPI and Power BI reporting over the course of the year, and maintain visibility of operational, financial and service delivery outcomes. In this way, the Annual Plan will not only provide the basis for Board approval, but also the framework for collaborative delivery of East Waste's key focus areas in 2026/27.

EastWaste

ANNUAL PLAN 2026/2027

OUR OBJECTIVES:

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



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FIG. 1 East Waste Field Team

Executive Summary

The 2026/2027 financial year marks an ambitious and focused phase in the growth of the Eastern Waste Management Authority's (East Waste's) growth. Clear goals have been set to improve transparency, strengthen Constituent Council engagement, and enhance operational performance. East Waste is committed to building strong relationships and enhancing reporting capabilities. We will also continue to prioritise safety and explore further education and growth opportunities.

Technology remains a key enabler for East Waste. Cost-effective development of digital solutions will be critical to achieving targets relating to transparency and reporting. This directly supports the release of the Service Level Agreements and the work underway on improvements to the Cost Model. With both activities expected to be resolved and implemented in the coming financial year demonstrating the value add will be important.

With the change of leadership, a workforce review has also enabled further consideration of the existing delivery models and role and responsibility allocation. To this end East Waste will be looking to increase engagement with the many Local Government agencies to maximise staff efficiency and deliver improved value back to Constituent Councils, especially in the areas of safety and procurement.

East Waste is committed to a successful year that will build closer ties to our Constituent Councils, significantly move forward our transparency and reporting, increase Constituent Council input and identify opportunities for cost reduction and performance improvement through directed projects, such as the maintenance review.



FIG. 2 East Waste Administration

Background

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

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

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

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

- [East Waste Strategic Plan 2020-2030](#) – setting long-term sustainability and operational targets.
- [Long-Term Financial Plan](#) – ensuring financial sustainability and cost-effective service delivery.
- **Risk Management Framework** – identifying and mitigating risks to service continuity.
- **Fleet Asset Management Plan** – a standalone strategic document guiding the sustainable management, renewal, and investment in critical infrastructure and fleet.

As a regional subsidiary, East Waste remains committed to collaboration, efficiency, and innovation. Success in delivering the 2026/2027 Annual Plan is reliant on strong partnerships with Constituent Councils and key stakeholders. Through a flexible, responsive, and cost-efficient service model, East Waste continues to deliver value to Constituent Councils and their communities by providing high-quality waste collection services while navigating an evolving regulatory and environmental landscape.



FIG. 3 East Waste Truck Messaging

East Waste 2030 Strategic Plan Vision, Objectives & Strategies

VISION

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

OBJECTIVES

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

STRATEGIES

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

KPIs

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



TARGETS

2026/2027 Focus

With the appointment of a new General Manger in mid-2025, East Waste has an opportunity to review existing processes, consider operational models and conduct an overview of delivery, ranging from workforce and customer relationships to the use of technology and reporting initiatives, building upon the work already undertaken and improvements achieved in the 2025-2026 period.

For 2026/2027, East Waste's key areas of focus include:

Enhancing Constituent Council Support

- Engaging in greater Council/East Waste collaboration with increased Constituent Council participation.
- Implementing improved transparency around operational delivery and costs through timely and accessible digital reporting.
- Establishing a Service Level Agreement across all Constituent Councils to generate visibility and clarity of services offered by East Waste including target performance levels.
- Conducting cost reviews into specific projects, namely maintenance in 2026-2027 to achieve improved awareness and budget accuracy, and where possible potential savings.
- Progressing and concluding the Cost Model review which has been undertaken to improve East Waste cost transparency and achieve improved accuracy of charges with less lag. This review will result in recommended adjustments to the Cost Model and seek input from the Board and CEOs with regards to implementation timing. Two of the key outcomes will be quarterly reconciliation of Common Fleet to reflect usage and timely capture of projects/FOGO costs for allocation to relevant Constituent Councils. The updated model will be finalised and prepared for consideration and then implementation either in a mid-year adjustment or in preparation for fiscal year 2027-2028.

Strengthening Safety and Compliance

- Utilising digital reporting to ensure safety is at the forefront of leadership and team focus with consistent and reliable reporting on key safety areas.
- Tapping into existing support mechanisms and skills currently available within Local Government, such as procurement for greater governance support and cost efficiencies.
- Building strong ties with Local Government agencies, such as Local Government Risk Services to ensure work, health and safety focused priorities align with legislative requirements.
- Continuing to invest in modern fleet technology, to enhance driver and public safety.

Improving Service Delivery and Customer Satisfaction

- Continuing to refine customer service and complaint resolution processes to enhance community satisfaction, with a view to implementing greater automation.
- Establishing performance targets within the Service Level Agreements to enhance customer experience.
- Reviewing workforce roles and responsibilities to identify where additional role(s) would create service delivery improvements or efficiencies.

Driving Environmental and Circular Economy Outcomes

- Working with Constituent Councils on the delivery and formation of education programmes to improve environmental outcomes and move towards an improved circular economy.
- Supporting Constituent Councils to expand Food Organics and Garden Organics (FOGO) programs, building on the success of previous trials.
- Exploring existing data for opportunities to better inform Constituent Councils of environmental improvements, such as targeted street education.
- Exploring new opportunities to reduce landfill dependency and improve resource recovery.

East Waste remains committed to delivering innovative, sustainable, and cost-effective waste management solutions. The 2026/2027 Annual Plan ensures that East Waste continues to provide high-quality, financially responsible services to its Constituent Councils while adapting to new opportunities and challenges.



FIG. 4 East Waste Truck FOGO Messaging

Timeline

The specific activities and projects to support achievement of the East Waste focus areas are detailed below. This is not an exhaustive list of all activities however, it provides an overview of primary projects, their intended timeframe, and insight into how the focus areas will be undertaken and the outcomes targeted. Business as usual and the East Waste high delivery standard will be maintained throughout these activities.

Activities, discussions, and engagement related to the focus areas will take place both before and after the specific timeframes referenced. However, dedicated focus and increased resources will be aligned with the project plans. The plans are deliberately weighted toward the June–January period, as the development of the following year’s projects should be informed by the successful completion of these activities. This cycle ensures planning begins in February, with key tasks completed ahead of the drafting of the next Annual Plan.

This timeline starts with the build up to the new year and then flows through 2026/2027.

Preparation for Focus Areas in FY26/27

Service Level Agreements (SLA):

- Finalise draft SLAs based on feedback received over the course of the activity.
- Package and send finalised draft SLAs to Constituent Councils for final round of feedback, including ready reference documents to highlight:
 - East Waste services to Constituent Councils (standard service offering).
 - East Waste standards for the public.
 - Introduction to reporting metrics that will be implemented and made available to Constituent Councils through the Power BI platform.
- Obtain Constituent Council feedback which will be collated, reviewed and implemented to enable release of the SLA documents for sign off with Constituent Councils.
- Power BI reporting operational and progress towards any additional data points initially unavailable to be commenced.
- SLAs signed and implemented.

Cost Model Development:

- Finalise workshops and proposal for Cost Model amendments for presentation to the East Waste Board with a view to obtaining approval and feedback on viable implementation dates.
- Seek approval and timing plan to engage further with Constituent Councils on impact, next steps and preparation data.
- Pause until agreed implementation period before rolling out.

Major Project for Maintenance Cost Review:

- This project is designed to explore all aspects of the East Waste maintenance spend, including, work completed inhouse vs third party support, review of systems for efficiency (maintenance software), review of procurement activities and possible creation of purchasing panels (where applicable) working with Local Government Procurement, review of data associated with specific fleet spend for improved budget setting.
- This project will run for six months and has a goal to reduce spending, generate improved reporting and improve efficiency.

Procurement Contracts:

- Recycling - planning and tender creation - well progressed, utilising LG Procurement to enable finalisation and awarding of a new contract in Quarter one of FY26/27.
- Tyres – finalised and awarded before FY26/27.

High Level Focus Area Timing Plan

Quarter One

- Recycling contract awarded and ready to commence at end of current agreement.
- Maintenance Cost Review Project continues.
- Growth Opportunity Review - minor project commences:
 - A three-month project to explore East Waste services and capability and how these services might be costed and packaged in the consideration of additional delivery opportunities.
- Charter Review commences.
- Advocacy - minor project commences:
 - This project will run throughout the year. With the commencement of the new financial year East Waste will actively engage with Constituent Councils to establish advocacy focal areas where East Waste can provide support based on subject matter expertise. For example, the opportunity to engage with Council planning departments to gain an understanding of planned growth and resource implications.
 - Topics which are currently considered likely include lithium battery safety and FOGO.

Quarter Two

- Recycling contract signed and operations active.
- Conclude Maintenance Cost project.
- Conclude Growth Opportunity Review project.
- Charter review continues.
- Digital Technology - minor project commences:
 - This project is to explore and identify technology available to improve East Waste services, reporting, education and safety.

- Topics already identified for exploration include:
 - RFID tagging (this technology is already present in some of the collection areas).
 - AI camera integration into fleet for contamination capture.
 - Gamification applications to support education delivery.
- Annual Mayor and CEOs presentation to reflect on progress and inform the Annual Plan for 2027/2028.
- Strategic Review – major project commences:
 - A project to review the East Waste Strategic Plan to ensure it aligns with the East Waste model and our Constituent Council ambitions for East Waste. Full review and update will extend into the following financial year.
- Commence work on internal reporting cycle, with budget setting and Annual Plan preparation.

Quarter Three

- Conclude Digital Technology project.
- Conclude Charter Review.
- Prepare and present 2027/2028 Annual Plan and projects.
- Continue the Strategic Review.
- Focus on concluding internal reporting.
- Finalisation of the Annual Business Plan and Budget.

Quarter Four

- Consolidate project status, close out any delayed activities.
- Continue the Strategic Review.
- Ensure preparation for 2027-2028 Focus Areas is complete.

EAST WASTE - ANNUAL PLAN PROJECT TIMELINE				
Task	Q1	Q2	Q3	Q4
Recycling Contract				
Maintenance Cost Review Project				
Growth Opportunity Review				
Charter Review				
Advocacy				
Digital Technology Project				
Annual Mayor and CEO Presentation				
Strategic Plan Review				
Internal Reporting Cycle & Annual Plan				
Prepare and Present Annual Plan Projects FY28				
Finalise Annual Plan and Budget				
Consolidate Project Status				
Prepare FY28 Focus Areas				

FIG. 5 East Waste Annual Plan Project Timeline

2026/2027 Annual Plan Deliverables

NO.	ACTIVITY/PROJECT	OVERVIEW	OBJECTIVE	STRATEGY	MAIN KPI/TARGET	BUDGET
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES						
1.	Continue & Expand Core services	East Waste optimisation will come from working closely with Constituent Councils to ensure the existing suite of services are understood and utilised, where desired, to the maximum benefit of the Constituent Council.	Deliver cost effective and efficient services and facilities	1.1	Vision Target	Recurrent
2.	Investigate opportunities outside of existing Constituent Councils	When potential opportunities arise, East Waste will investigate service provision to non-Constituent Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Constituent Councils. Funding is allocated to support creation of a standardised tender approach to be utilised for service offerings.	Deliver cost effective and efficient services and facilities	1.1	Vision Target	\$0.010M
3.	Review Strategic Plan	Build upon Constituent Council engagement and Service Level Agreements to review the East Waste Strategic Plan for alignment with Constituent Council ambitions and East Waste delivery targets.	Overarching strategy		Vision Target	\$0.005M

5.	Review and improve digital systems for reporting and delivery	Identify first tranche of focus for reporting enhancement (Power BI) and systems requiring replacement or improvement (Gestalt).	Deliver cost effective and efficient services and facilities	1.4	Vision Target	\$0.015M
6.	Workforce review	Review workforce to consider adding any new role(s) that may bring an overall benefit to Constituent Councils through improved East Waste performance.	Deliver cost effective and efficient services and facilities	1.5	Vision Target	\$0.010M

MAXIMISE SOURCE SEPARATION & RECYCLING

7.	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 Constituent Councils to increase the trials/rollouts.	Maximise source separation and recycling	2.1	Demonstrable improvement in diversion rates Support an effective and informative trial	Charges allocated in alignment with cost
----	---	---	--	-----	---	--

PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION

8.	Work with Councils to shape and enhance Education delivery	Utilising internal resources and access to specialist Contractors develop and deliver an Education program which supports Constituent Council objectives and improves resident behaviour with regard to waste diversion. Explore delivery methodologies and engagement approaches to capitalise on technology innovations and develop metrics to demonstrate penetration success.	Provide leading and innovative behaviour change and education	3.2	• Vision Target	Recurrent
9.	Continue to develop and share Carbon Reporting	Utilise carbon reporting to support Constituent Council environmental targets and factor into asset and/or operational change considerations.	Provide leading and innovative behaviour change and education	3.1	• Vision Target	\$0.010M

HELP DRIVE A LOCAL CIRCULAR ECONOMY

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

11.	Cost Model Review	Work with Constituent Councils and the East Waste Board to complete review of the existing Cost Model with beneficial changes to be put to the Board for approval and implementation timing consideration.	Provide leadership	5.4	Vision Target	Recurrent
12.	Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	Provide leadership	5.4	Vision Target	Capital \$3.508M

Budget Management

East Waste operates its waste collection services under a Common Fleet costing methodology, ensuring that each Constituent Council is charged directly based on the proportionate time required to complete their respective collection services. This approach built on detailed reporting is used to allocate costs transparently and equitably. Minor variations in cost apportionment occur annually to reflect efficiencies, service demand changes, and operational cost fluctuations (e.g. housing infill, developments, fire ban days, and special events).

Key Budget Considerations for 2026/2027

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

The budget to deliver this Annual Plan, along with all East Waste's Services and legislative requirements is detailed in the following proposed 2026/27 Financial Statements.

Financial Statements

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)
for the financial year ending 30 June 2027

	FY26	FY26	FY27
	Adopted Budget	BR2	Proposed Budget
	\$'000	\$'000	\$'000
Income			
User Charges	28,531	28,661	29,652
Investment income	60	140	105
Grants, subsidies and contributions	-	-	-
Other	2,119	2,220	2,368
Total	30,710	31,021	32,125
Expenses			
Employee Costs	9,170	9,261	9,782
Materials, contracts & other expenses	17,833	18,176	18,348
Depreciation, amortisation & impairment	2,835	2,835	3,029
Finance costs	720	720	806
Total	30,558	30,992	31,965
Operating Surplus / (Deficit)	152	29	160
Asset disposals & fair value adjustments	30	30	30
Net Surplus / (Deficit)	182	59	190
Other Comprehensive Income	-	-	-
Total Comprehensive Income	182	59	190

EAST WASTE

Projected Balance Sheet (Budgeted)
for the financial year ending 30 June 2027

	FY26	FY26	FY27
	Adopted Budget	BR2	Proposed Budget
	\$'000	\$'000	\$'000
Assets			
Current			
Cash & Cash Equivalents	2,700	2,306	2,943
Trade & Other Receivables	1,413	1,824	1,824
Inventory	63	38	38
Total	4,176	4,168	4,805
Non-Current			
Property, Plant & Equipment	13,973	13,911	14,514
Total	13,973	13,911	14,514
Total Assets	18,149	18,079	19,319
Liabilities			
Current			
Trade & Other Payables	1,588	1,578	1,607
Borrowings	2,285	2,285	2,285
Provisions	1,110	1,075	1,140
Total	4,983	4,938	5,032
Non-Current			
Borrowings	11,789	11,789	12,681
Provisions	169	125	190
Total	11,958	11,914	12,871
Total Liabilities	16,941	16,852	17,902
Net Assets	1,208	1,227	1,417
Equity			
Accumulated Surplus	1,208	1,227	1,417
Total Equity	1,208	1,227	1,417

EAST WASTE

Projected Statement of Cash Flows (Budgeted)
for the financial year ending 30 June 2027

	FY26 Adopted Budget \$'000	FY26 BR2 \$'000	FY27 Proposed Budget \$'000
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	30,650	30,881	32,020
Investment Receipts	60	140	105
Payments			
Employee costs	(9,050)	(9,141)	(9,653)
Materials, contracts & other expenses	(17,833)	(18,176)	(18,348)
Interest Payments	(697)	(697)	(777)
Net Cash Flows from Operating Activities	3,130	3,007	3,347
Cash Flows from Investing Activities			
Receipts			
Sale of Replaced Assets	30	30	30
Payments			
Expenditure on Renewal/Replaced Assets	(3,390)	(3,390)	(3,532)
Expenditure of New/Upgraded Assets	(135)	(135)	(100)
Net Cash Flows from Investing Activities	(3,495)	(3,495)	(3,602)
Cash Flow from Financing Activities			
Receipts			
Proceeds from Borrowings	3,390	3,390	3,507
Payments			
Repayment of Lease Liabilities	(168)	(168)	(185)
Repayment of Borrowings	(2,150)	(2,150)	(2,430)
Net Cash Flow from Financing Activities	1,072	1,072	892
Net Increase (Decrease) in cash held	707	584	637
Cash & cash equivalents at beginning of period	1,993	1,722	2,306
Cash & cash equivalents at end of period	2,700	2,306	2,943

EAST WASTE

Projected Statement of Changes in Equity (Budgeted)
for the financial year ending 30 June 2027

	FY26 Adopted Budget \$'000	FY26 BR2 \$'000	FY27 Proposed Budget \$'000
Balance at Start of Period - 1 July	1,026	1,168	1,227
Net Surplus / (Deficit) for Year	182	59	190
Contributed Equity	-	-	-
Distribution to Councils	-	-	-
Balance at End of Period - 30 June	1,208	1,227	1,417

DRAFT

EAST WASTE

Projected Uniform Presentation of Finances (Budgeted)
for the financial year ending 30 June 2027

	FY26 Adopted Budget \$'000	FY26 BR2 \$'000	FY27 Proposed Budget \$'000
Income			
<i>User Charges</i>	28,531	28,661	29,652
<i>Investment income</i>	60	140	105
<i>Grants, subsidies and contributions</i>	-	-	-
<i>Other</i>	2,119	2,220	2,368
	30,710	31,021	32,125
Expenses			
<i>Employee Costs</i>	9,170	9,261	9,782
<i>Materials, contracts & other expenses</i>	17,833	18,176	18,348
<i>Depreciation, amortisation & impairment</i>	2,835	2,835	3,029
<i>Finance costs</i>	720	720	806
	30,558	30,992	31,965
Operating Surplus / (Deficit)	152	29	160
Net Outlays on Existing Assets			
<i>Capital Expenditure on Renewal and Replacement of Existing Assets</i>	(3,390)	(3,390)	(3,532)
<i>Depreciation, Amortisation and Impairment</i>	2,835	2,835	3,029
<i>Proceeds from Sale of Replaced Assets</i>	30	30	30
	(525)	(525)	(473)
Net Outlays on New and Upgraded Assets			
<i>Capital Expenditure on New and Upgraded Assets</i>	(135)	(135)	(100)
<i>Amounts Specifically for New and Upgraded Assets</i>	-	-	-
<i>Proceeds from Sale of Surplus Assets</i>	-	-	-
	(135)	(135)	(100)
Annual Net Impact to Financing Activities (Surplus/(Deficit))	(508)	(631)	(413)



63 Mount Barker Road
Stirling SA 5152
Phone: 08 8408 0400
Fax: 08 8389 7440
mail@ahc.sa.gov.au
www.ahc.sa.gov.au

3 June 2026

Mr Leonard Leyland
General Manager
Eastern Waste Management Authority
1 Temple Court
Ottoway SA 5013

Via email: east@eastwaste.com

Dear Leonard

Thank you for your correspondence dated 26 March 2026 regarding the Draft 2026–27 Annual Business Plan and Budget (ABP&B).

I write to advise that Adelaide Hills Council, at its Ordinary Council Meeting held on 25 May 2026, considered the Draft ABP&B in accordance with the requirements of the Charter.

Following consideration, Council resolved to:

**Moved Cr Mark Osterstock
S/- Cr Alex Trescowthick**

194/26

Council resolves:

- 1. That the report on the Draft 2026-27 Eastern Waste Management Authority (East Waste) Annual Business Plan and Budget be received and noted.**
- 2. To endorse the Draft 2026-27 Eastern Waste Management Authority (East Waste) Annual Business Plan and Budget which presents an Operating Surplus of \$160k.**
- 3. That the Council administration works with other East Waste member Council administrations to ascertain support for a revised set of SMART KPI indicators for 2027-28 that align with the strategic plan and budget.**

Carried Unanimously

Council appreciates the work undertaken by East Waste in preparing the Draft ABP&B and values the ongoing collaboration between the Authority and its constituent councils.



63 Mount Barker Road
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Phone: 08 8408 0400
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www.ahc.sa.gov.au

Should you require any further information, please do not hesitate to contact me.

Yours sincerely

A handwritten signature in black ink, appearing to read 'G. G.', with a small dot at the end.

Greg Georgopoulos
Chief Executive Officer
Adelaide Hills Council

Below is the Council Resolution, the full report can be found [here](#).

Motion

Moved Councillor Cornish, Seconded Councillor Xing

That Council endorses:

1. The Brownhill Keswick Creek draft Budget 2026/27, which presents an Operating Deficit of \$591k.
2. The Eastern Waste Management Authority draft Budget 2026/27, which presents an Operating Surplus of \$160k.
3. The Eastern Health Authority draft Budget 2026/27, which presents Breakeven Budget.
4. The ERA Water draft Budget 2026/27, which presents an Operating Deficit of \$561k.
5. The Highbury Landfill Authority draft Budget 2026/27, which presents an Operating Deficit of \$67k.

CARRIED
C52026/14146

Cheers,
Jason



Jason van Riel | Executive Assistant to the CEO, Mayor and Councillors
City of Burnside | 401 Greenhill Road Tasmore SA 5065

P: +61883664120

jvanriel@burnside.sa.gov.au

www.burnside.sa.gov.au



22 April 2026

Mr Leonard Leyland
General Manager
EastWaste
1 Temple Court
Ottoway SA 5013

Email: Leonard@eastwaste.com

Dear  Mr Leyland

EastWaste – Draft 2026/2027 Annual Plan and Budget

I wish to advise that at its meeting held on Tuesday 21 April 2026 Council endorsed East Waste's draft 2026/2027 Annual Plan and Budget, noting a 4.99% increase in the fees to be charged to Council for the upcoming financial year, which is above CPI.

Council also recognise equity share in East Waste's budgeted gain of \$20,000 in the draft 2026/2027 Annual Business Plan and Budget prior to its endorsement for the purposes of Community consultation.

If you have any queries please contact Council's Manager Finance, Mr Simon Zbierski on 8366 9289.

Yours sincerely



Paul Di Iulio
Chief Executive Officer



14 May 2026

Leonard Leyland
General Manager
East Waste
PO Box 26
MANSFIELD PARK SA 5012
Email: Leonard@eastwaste.com

Dear Mr Leyland

Re: East Waste Draft 2026/2027 Annual Plan and Budget

I write to advise that Council has endorsed the following recommendations in relation to the East Waste Draft 2026/2027 Annual Plan and Budget at its Full Council meeting on 12 May 2026:

1. *That Council notes the East Waste Draft 2026/2027 Budget (**Attachment A**).*
2. *That Council consents to the East Waste Draft 2026/2027 Annual Plan (**Attachment B**).*
3. *That Council continues to strengthen the reporting relationship with East Waste to ensure cost effective and efficient service delivery and a high-level of transparency.*

The report and attachments were discussed in confidence in accordance with the Local Government Act 1999.

I also want to say thank you for attending the Full Council meeting and providing an update at to the Council Members and the Chamber.

I can be contacted on 0419 649 926 if you have any questions.

Yours sincerely

Gemma Chambers
WASTE MANAGEMENT OFFICER

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131 Belair Road
Torrens Park SA 5062

Postal Address:
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Mitcham Shopping Centre
Torrens Park SA 5062

Phone: 1300 133 466
mitcham@mitchamcouncil.sa.gov.au
www.mitchamcouncil.sa.gov.au

File Number: qA144677
Enquiries To: Lisa Mara
Direct Telephone: 8366 4549



**City of
Norwood
Payneham
& St Peters**

11 May 2026

Mr Leonard Leyland
General Manager
Eastern Waste Management Authority

Via email: Leonard@eastwaste.com

Dear Leonard

EAST WASTE DRAFT 2026-2027 ANNUAL BUSINESS PLAN & BUDGET

I am pleased to advise that at its meeting held on 5 May 2026, the Council considered the East Waste Draft 2026-2027 Annual Business Plan and Budget.

Pursuant to Clause 52 of the Charter, the Council approves the Authority's Draft 2026-2027 Annual Business Plan and Budget.

If you require any further information please contact me on 8366 4549 or via email: lmara@npsp.sa.gov.au

Yours sincerely

Lisa Mara
GENERAL MANAGER, GOVERNANCE & CIVIC AFFAIRS

175 The Parade
Norwood SA 5067

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Website
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Dear Leonard,

I'm happy to advise that at their meeting last night Council endorsed East Waste's 2026/27 ABP and Budget - as per the resolution below.

Kind regards,
Megan

10.10 EAST WASTE DRAFT 2026/27 ANNUAL BUSINESS PLAN AND BUDGET

RESOLUTION 2026/64
Moved: Cr Mark Standen
Seconded: Cr Kristina Barnett

That Council:

- 1. Having considered Item 10.10 East Waste Draft 2026/27 Annual Business Plan and Budget receives and notes the report.**
- 2. Having considered Item 10.10 East Waste Draft 2026/27 Annual Business Plan and Budget, endorses the East Waste Draft 2026/27 Annual Plan and Budget (as presented in Attachment 1).**

CARRIED UNANIMOUSLY

Megan Gillett

Executive Assistant

Director City Works & Presentation

Director City Growth & Development

T. 8269 5355

Payinthe - 128 Prospect Road, Prospect, SA 5082 | PO Box 171, Prospect SA 5082

Megan.Gillett@prospect.sa.gov.au

City of Prospect acknowledges that we are on the traditional lands of the Kurna people and we respect their spiritual relationship with their Country. We also acknowledge the Kurna people as the custodians of the greater Adelaide region and that their cultural and heritage beliefs are still as important to the living Kurna people today.



1 June 2026

Attn: Leonard Leyland
General Manager
East Waste

Via email: leonard@eastwaste.com

Dear Leonard,

**RE: CITY OF UNLEY COUNCIL RESOLUTION - EASTERN WASTE MANAGEMENT AUTHORITY
DRAFT 2026-27 ANNUAL BUSINESS PLAN**

Please be advised that at Ordinary Council Meeting held Monday 25 May 2026, Council resolved the following resolution:

That:

1. *The report be received.*
2. *The Eastern Waste Management Authority (East Waste) be advised that pursuant to Clause 52 of its Charter, the City of Unley has considered and approves its Draft 2026-27 Annual Business Plan, as set out in Attachment 1 to this report (Item 4.3, Council Meeting 25 May 2026).*

CARRIED UNANIMOUSLY

Resolution No. C0001/26

Should you have any further questions, please do not hesitate to contact the City of Unley at pobox1@unley.sa.gov.au.

Yours sincerely,



Peter Tsokas PSM
Chief Executive Officer

Dear Leonard

Council considered Item 5.1 East Waste Draft Annual Business Plan and Budget 2026/27 as part of the 25 May 2026 Special Council Meeting and resolved:

CNC158/05/26

Moved: Cr Kaur

Seconded: Cr Trotter

That Council approve the East Waste Draft Annual Plan and Budget 2026/27.

CARRIED

Kind Regards,

Adele Field
Governance Officer

TOWN OF



Town of Walkerville

PO Box 55 | Walkerville SA 5081
walkerville.sa.gov.au | AField@walkerville.sa.gov.au

WALKERVILLE

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We acknowledge the Kaurna people as the traditional custodians of this land and respect their spiritual relationship with their country.



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9.3 East Waste Working Capital Assessment

Report Author General Manager

Attachments Nil.

Purpose and Context

To inform the East Waste policy updates, specifically the Treasury Management, Rebate and Distribution and Budget Framework, it was necessary to conduct a review into the appropriate level of working capital to be held by East Waste. The methodology and considerations behind the outcome of this review are presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board (the Board) for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the Working Capital Assessment, Item 9.3, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the recommended six-week working capital position.***
- 3. Recommends that the East Waste Board approve reinstatement of the \$1million CAD facility.***

Strategic Link

Objective 5. Provide Leadership

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

Background

Through FY26 Administration has been working through revisions and improvements to the existing Cost Model and creating a Service Level Agreement for the Constituent Councils. These activities provide greater transparency over financial and operational performance. An important component of this work relates to the treatment of surplus funds generated by East Waste. It was requested by the Audit & Risk Management Committee that East Waste develop a position regarding appropriate working capital to better enable decisions on surplus funds to be made in accordance with the East Waste Charter.

Administration have progressed the Cost Model, and the SLAs and using the information developed through those packages of work have now also been able to model a position for the appropriate level of working capital.

Executive Summary

Administration recommends that six (6) -weeks of total common fleet charges be recognised as the minimum working capital figure for East Waste.

Discussion

In determining the appropriate working capital administration analysed East Waste's net cash position by combining daily cash balances across both its BankSA and Local Government Finance Authority (LGFA) accounts. All outgoing payments from the BankSA account were mapped against these combined balances to produce a net cash movement profile. This analysis was conducted across FY2025, FY2026 (to March 2026), and extended into a forward projection for FY2027. Across all three years, the six week buffer was consistently supported by the data.

Given that East Waste operates with a single revenue stream and its customers are exclusively Constituent Councils, expenditure patterns are predictable and consistent year on year. Any material capital expenditure requires prior East Waste Board (Board) approval, providing sufficient lead time to incorporate such commitments into cash planning.

In creating an understanding of the FY2027 projection Administration incorporated the transition from quarterly invoicing in advance to monthly invoicing in advance, which takes effect in FY2027, smoothing cash flow for both East Waste and its Constituent Councils. The projection further accounts for new truck loan repayments and budgeted capital expenditure.

The working capital position will be reviewed annually to ensure it remains aligned with East Waste's evolving cash flow requirements and future reviews will also consider any Board-approved capital expenditure commitments.

To provide an additional liquidity buffer, East Waste previously held a \$1 million Cash Advance Debenture (CAD) facility with the LGFA. The CAD is a flexible, floating-rate overdraft facility offered exclusively to South Australian local government bodies through the LGFA. It operates on a come-and-go basis, allowing funds to be drawn down or repaid with 24 hours' notice, with interest only charged on the outstanding balance. This makes it a cost-effective contingency instrument rather than a committed debt obligation.

Administration intends to seek the approval of the East Waste Board approval to reinstate the \$1 million CAD facility as a formal overdraft backstop. This will ensure East Waste maintains an additional layer of liquidity headroom above its core working capital buffer, particularly during the transition to monthly invoicing in FY2027.

Conclusion

Where East Waste's cash position exceeds the six (6) week working capital buffer, East Waste's management will review the surplus and bring a recommendation to the East Waste Board on the most appropriate use of funds in East Waste's best financial interest. Options that may be considered include:

- Reducing future borrowing requirements for trucks — by utilising surplus cash to fund a greater proportion of future truck purchases, thereby reducing the level of external borrowing required and lowering East Waste's future interest expense.
- Contributing towards a future depot — strengthening East Waste's balance sheet and reducing ongoing rental expenditure over the long term.

- Investing surplus funds — deploying excess cash into appropriate investment instruments to generate a return for East Waste.
- Returning value to Constituent Councils — through a distribution or rebate applied against their service charges, directly benefiting East Waste’s Constituent Councils.

These options are recommendations only. The East Waste Board retains full authority to determine the most appropriate use of any funds held above the working capital threshold, ensuring all decisions are made in the best long-term interest of East Waste and its Constituent Councils.

9.4 Review of Budget Framework Policy

Report Author:	Finance Business Partner
Responsible Officer:	General Manager
Attachments	A: Revised Budget Framework Policy B: Existing Budget Framework Policy

Purpose and Context

The East Waste Budget Framework Policy has undergone a scheduled review and is presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board (the Board) for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the revised Budget Framework Policy, Item 9.4, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026, noting that clauses 10.1, 10.2, 10.3, and 10.4 relating to calculation and reconciliation of Common Fleet Percentages and clause 11.2, relating to the calculation of the corporate administration fee, will not apply to the FY2026/27 year, but will be incorporated into the development of the FY2027/28 Budget:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the revised Budget Framework Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste’s Budget Framework Policy was due for its scheduled review in February 2025. At that time, Administration proposed deferring the review of the Policy until the finalisation of the review of East Waste’s cost model, with the findings presented to the Board earlier this year.

The findings were acknowledged by the Board, with direction given to Administration to develop the FY2026/27 Budget under East Waste’s existing Budget Framework, with a revised Framework to be presented to the Committee and Board, ahead of the development of the FY2027/28 Budget.

Whilst the Policy can be applied immediately in most cases, some clauses, particularly relating to the newly defined Corporate Administration Fee, and the quarterly review and reconciliation of

Common Fleet Percentages, are not intended to be applied until the development of the FY2027/28 Budget.

Applying these clauses now would require East Waste to develop and seek endorsement of a revised Budget and would mean the proposed fees advised to Constituent Councils in March 2026, would be subject to change for the FY2026/27 year. That being said, Administration has proposed that the new Framework be endorsed, noting the exception of those specific clauses in the resolution.

Discussion

The Budget Framework Policy has undergone a comprehensive review, with key amendments included reflective of the outcome of the review of East Waste's Cost Model, being:

- The 1% operating surplus is retained for contingency purposes.
- A movement to a 'Prospective' Common Fleet Percentage, inclusive of all collection activities and special projects, that is estimated for the purposes of the Budget setting process and adjusted quarterly, reflective of actual hours for the preceding quarter, with Council fees amended accordingly.
- The redefinition of the Corporate Administration Fee, calculated based on East Waste's Statutory Costs (as defined), still to be charged equally across Constituent Councils.
- A transition to monthly Common Fleet billing cycles in advance, as opposed to quarterly, to stabilise cash fluctuations (inclusive of 30-day payment terms).
- More transparent and informed management of East Waste's working capital requirements.

Other proposed Policy changes of note include:

- Definitions have been updated to reflect the proposed changes to the Budget Framework, as well as creating consistency across all financial policies.
- Additional requirements for Administration have been included in the Budget Preparation Schedule, inclusive of:
 - To approach Constituent Councils in October each year to verify any known fluctuations in collection activities, or special projects scheduled to be undertaken in the upcoming financial year, to assist with the calculation of projected Common Fleet Percentages, and ensure adequate resources are available the Budget.
 - To notify Councils, in February each year, of Indicative movements in Constituent Council Common Fleet Percentages and Budget increases to assist with their budgeting process.
- The inclusion of a commitment for Administration to, through each Budget Review, update the Board on projected working capital requirements, to enable the Board to assess whether the annual adopted Common Fleet Costing Charges will be sufficient to recover projected costs for the financial year, and whether surplus cash funds are available.
- Additional Clauses were added in relation to Borrowings, noting:
 - Long-term assets and/or Fleet and Motor Vehicle acquisition can be funded partially, (as opposed to entirely), by external loan borrowings, to provide the Board with flexibility to reduce or defer new borrowings for asset upgrades or acquisitions.
 - The ability to undertake a single loan, aligned to an appropriate common useful life, when purchasing bulk Fleet Vehicles, where there is a variation to useful life of no more than two years, to prevent the need for two or more loans to be taken out when purchasing vehicles with varying useful life.
- Minor grammatical and formatting changes.

Conclusion

The revised Framework introduces a more transparent, equitable and responsive approach to allocating Common Fleet costs, managing working capital requirements, and recovering Corporate Administration costs, while also providing greater flexibility in relation to asset and fleet funding decisions. The changes will improve financial sustainability, strengthen engagement with Constituent Councils throughout the budget process, and provide the Board with improved oversight of East Waste's financial position.

Budget Framework Policy

1. Purpose

- 1.1. East Waste as a regional subsidiary seeks to be accountable in all aspects of the budget development process and meet Constituent Council expectations of transparency, clarity, consistency, responsible financial management and reporting.
- 1.2. Importantly the Policy will assist with the retention of corporate knowledge and consistency across financial years in the accounting treatment and disclosure applied to services and events undertaken by the Authority.
- 1.3. As detailed in this Policy, it is important to note that the Policy does not, and will not, abdicate from any applicable legislative or regulatory requirements (including Australian Accounting Standards where applicable). The Policy is intended to further enhance the governance structure surrounding the management and reporting of the Authority's budget activities, which are detailed in the East Waste Charter, Section 123 of the Local Government Act 1999 and the Local Government (Financial Management) Regulations 2011.

2. Background

- 2.1. The East Waste Charter and specifically Sections 51-55, set out the annual requirements for the Development of an Annual Plan and Budget. In summary:
 - The Authority must, each financial year have an Annual Plan which supports and informs the budget.
 - The Draft Annual Plan must be provided to Constituent Councils and consented to by an absolute majority of Constituent Councils before 31 May each year.
 - The Authority must advise Constituent Councils of the proposed fees for the following Financial Year by April 1 of the preceding financial year.
- 2.2. The budget must also comply with the standards and principles prescribed by the *Local Government Act 1999* and applicable Regulations. The budget shall include budgeted financial statements, which must be presented, in a manner consistent with the Model Financial Statements.

3. Definitions

<p>Common Fleet Costing Charge</p>	<p>The charge payable by each Member Council for direct and administrative costs associated with waste collection, fleet maintenance, waste management administration, education and promotion activities, regulatory compliance, and debt servicing for common fleet plant and equipment activities.</p> <p>The charge is apportioned according to each Member Council's Common Fleet Percentage and also incorporates the financial performance target(s) set out in the Budget Framework Policy.</p>
<p>Common Fleet Percentage</p>	<p>The Common Fleet Percentage (CFP) represents the proportion of total time spent delivering the five core services to each Constituent Council undertaking household kerbside collections (waste, recycling and organics), street and reserve litter bins, and hard rubbish.</p> <p>Calculated initially using data over the preceding 12-month calendar period, incorporating known fluctuations in Constituent Council activities, this percentage is a projection and used as the basis for calculating the annual Common Fleet Costing Charge. CFP allocations are reviewed and updated quarterly, and may also be revised where significant service variations occur, such as the introduction of a new service or the commencement of a new Member Council.</p>
<p>Constituent Councils</p>	<p>Also known as Member Councils, are those Councils which are referred to in <i>Section 1</i> of the <i>East Waste Charter</i>.</p>
<p>Constituent Council Share</p>	<p>As detailed in <i>Section 57</i> of the <i>East Waste Charter</i>, all Member Councils hold an equal equitable ownership interest share in East Waste.</p>
<p>Corporate Administration Fee</p>	<p>Annual fee incorporating set statutory costs charged equally across all Member Councils. Refer to Clause 11 of this Policy titled <i>Corporate Administration Fee</i> for further detail.</p>
<p>Local Government Price Index</p>	<p>The Local Government Price Index (LGPI) measures price movements faced by Local Government in South Australia in respect of their purchases of goods and services. As the mix of goods and services purchased by Councils/Regional Subsidiaries is quite different from that typically consumed by households, overall price movements faced by Councils may differ markedly from those faced by households.</p>
<p>Model Financial Statements</p>	<p>Refers to the Model Financial Statements described in Regulation 4(3) of the <i>Local Government (Financial Management) Regulations 2011</i>.</p>

Net Surplus	Refers to the Net Surplus as calculated on the Statement of Comprehensive Income per the Model Financial Statements.
Non-Constituent Councils	Any Council, organisation or waste related services, provided outside of existing Constituent Councils (as referred to in <i>Section 1</i> of the <i>East Waste Charter</i>). A differential rate is to be applied to activities provided to non-Member Councils.
Proposed Fees	The indicative Common Fleet Costing Charge, Corporate Administration Fee, waste and processing fees (where applicable) and any other charges which the Authority intends to charge Member Councils in the subsequent Financial Year.

Preparation Schedule

The following timetable is to be applied annually in the development of the Annual Budget:

Month	Activity
October:	Administration to approach Constituent Councils to verify any known changes in collection activities, or special projects scheduled to be undertaken in the upcoming financial year, to assist with the calculation of projected Common Fleet Percentages, and ensure adequate resources are available the Budget
December:	Develop Draft Annual Plan
January:	Develop Draft Annual Budget
February:	Board consideration and endorsement of Draft Annual Plan & Budget Assumptions
February:	Administration will advise Constituent Councils of Indicative movements in Constituent Council Common Fleet Percentages and Budget increase
March:	Draft Annual Plan & Budget sent to Member Councils for consideration (inclusive of projected Fees)
April/May:	Member Council endorsement of Draft Annual Plan
June:	East Waste Board adoption of Annual Plan & Budget
June / July:	Member Councils formally notified of Fees and provided endorsed copy of Annual Plan.

4. Financial Targets

- 4.1. Financial Performance Target: 1% of Common Fleet Costing Charge.
- 4.2. Retention of cash reserves in line with East Waste's working capital requirements.

- 4.3. Authority to maintain a \$1M bank overdraft facility for emergency purposes only.
- 4.4. The Authority shall remain in a positive Net Asset / Equity position at all times.
- 4.5. The Authority is to ensure it complies with the principles contained within East Waste's Charter and the Treasury Management Policy when considering the development and revision of the budget.

5. Principles

The following Principles underpin the Budget Development and budget review process:

- 5.1. Projected operating income is budgeted to ensure sufficient funds are raised to meet all projected financial obligations (operating and capital) for the relevant financial year, taking into account the activities listed in the draft Annual Plan.
- 5.2. Through the Budget Review process, should the Board determine that East Waste's annual adopted Common Fleet Costing Charges will not be sufficient to recover projected costs for the financial year, or via an out-of-cycle review triggered by material cost pressures arising from significant economic disruptions and other external factors, the Board will determine whether Common Fleet Costing Charges are required to be increased to meet working capital requirements for the financial year. Any changes to Common Fleet Costing Charges are to be done in accordance with the principles set within the East Waste Charter and the *Local Government Act 1999*.
- 5.3. All expenditure decisions will align with the East Waste Strategic Plan.
- 5.4. Zero-based budget approach is to be adopted for the development of the annual budget in order to ensure each activity allocation remains relevant for the coming year.
- 5.5. A full cost recovery model to be employed for all services and activities. Budgets will be based on meeting agreed service levels or program activity commitments.
- 5.6. The Budget is to be established and reported upon according to the following four (4) key Business Units:
 - 5.6.1 **Common Fleet Activities**
Represents all direct and Administrative activities associated with the delivery of waste collection, fleet maintenance, waste management administration, education and promotions activities, regulatory compliance activities and funding debt servicing obligations related to common fleet plant and equipment (across all streams). Charged in accordance with Common Fleet Percentage allocation.
 - 5.6.2 **Bin Maintenance Activities**
A cost recovery service charged to each individual Council for services directly associated with bin renewal, replacement and maintenance.
 - 5.6.3 **Waste Disposal Activities**
A cost recovery activity against each individual Council for disposal costs incurred. Occurs only where the Constituent Council is not invoiced directly.
 - 5.6.4 **Corporate Administration**

Annual fee incorporating set statutory costs charged equally across all Member Councils. Refer to Clause 11 of this Policy titled *Corporate Administration Fee* for further detail.

6. Budget Reviews

- 6.1. Legislation requires a budget update at least twice per year and a mid-year budget review. East Waste will present to the Audit & Risk Management Committee and Ordinary Board Meeting (and subsequently Constituent Councils), quarterly budget reviews at the meetings immediately following the following period ended:
 - 30 September.
 - 31 December.
 - 31 March.
- 6.2. Preparation and presentation of budget information will be consistent with the Board's requested demands to ensure users are provided with the necessary information to discharge their duties and Constituent Council reporting requirements. Budget work papers will also ensure compliance with any reporting legislative requirements relating to the presentation and timing of budget revisions conducted, whilst at the same time acknowledging and protecting the financial integrity of East Waste operating in a commercially competitive environment.
- 6.3. Through each Budget Review, Administration will update the Board on projected working capital requirements, to enable the Board to assess whether the annual adopted Common Fleet Costing Charges will be sufficient to recover projected costs for the financial year, and whether surplus cash funds are available.

7. Borrowings

- 7.1. External borrowings will be utilised (partially or in full) to fund the acquisition/construction of long-term assets deployed to provide services and not to fund or support recurrent service delivery costs.
- 7.2. Fleet and Motor Vehicle acquisition costs are to be funded partially or entirely via external loan borrowings. East Waste Administration will project the estimated working capital requirements in conjunction with the development of the Annual Business Plan and Budget, to allow the Board to consider whether any assessed non-committed surplus cash funds may be applied towards future asset acquisition in lieu of, or to reduce the extent of, reliance on external borrowings. An annual review of this principle, including the optimal balance between surplus utilisation and debt funding in accordance with the Treasury Management Policy and Member Council Rebate & Distribution Policy, is to be confirmed by the Board through the budget adoption process.
- 7.3. Where a fixed-term loan is utilised, it should be taken over a period equal to the expected useful life of the asset. An exception to this may be when purchasing bulk Fleet Vehicles. Where there is a variation to useful life of no more than two years, it may be administratively beneficial to undertake a single loan, aligned to an appropriate common useful life. For any

items with an indefinite useful life, the period of the loan is to be determined by the East Waste Board.

8. Assets & Depreciation

- 8.1. Capitalisation threshold for all assets to be set for items that cost greater than \$3,000.
- 8.2. Assets depreciation is to be set over the expected life of the assets in accordance with Australian Accounting Standards (AASB) 116 Property, Plant and Equipment. Residual values will be applied to assets where there is an estimated 'salvage or trade-in' value for the asset at the end of its expected useful life.

9. Billing

- 9.1. The Corporate Administration Fee, along with the Common Fleet Costing charge for the five (5) key services, being kerbside collection (Landfill, Recycling & Organics), hard rubbish and street and reserve litter bins), to Constituent Councils is to be processed monthly in advance based on the adopted Fees and Charges.
- 9.2. All other charges to Constituent Councils are for reimbursement of costs incurred by the Authority and are to be invoiced monthly in arrears, following the completion of the reconciliation process.
- 9.3. All invoices issued to Constituent Councils have payment terms of 30 days, payable from the date of invoice issuance.

10. Review of Common Fleet Percentages

- 10.1. The Common Fleet Percentages will be reviewed and updated on a quarterly basis, utilising fleet servicing data collected over the preceding quarter.
- 10.2. Administration will notify Constituent Councils of the proposed movement to their Common Fleet percentages for the prospective quarter, ahead of the first billing cycles of the new quarter.
- 10.3. Billing to Constituent Councils will be updated to reflect Common Fleet Percentage movements, based on the preceding three months data. This may mean a variation to the initial Constituent Council fees and charges proposed.
- 10.4. Where a new service is introduced and there is limited common fleet data available for this service, an evidence-based approach shall be applied to determine the applicable Projected Common Fleet percentage to be initially applied for billing purposes. Any quarterly adjustments resulting from this review shall be applied to charges from the commencement of the following quarter.

11. Corporate Administration Fee

- 11.1. East Waste operates on a full cost recovery model for all services and activities. This is either direct recovery (e.g. disposal and processing fees) or via the common fleet percentage

(e.g. collection fees and maintenance costs). The exception is the Corporate Administration Fee which is split equally (Constituent Council Share) across Constituent Councils.

11.2. The Corporate Administration Fee will be representative of East Waste’s statutory costs, with the total fee incorporating East Waste’s Budgeted costs associated with the below activities within the corresponding Budget year:

- External Audit
- Audit & Risk Management Committee sitting fees
- Board Independent Chair stipend
- General Manager salary package inclusive of all on-costs, and non-monetary benefits.

12. Services to Non-Constituent Councils

12.1 Should East Waste expand its service offering to Constituent Councils and / or Non-Member Council customer(s) in future years, additional business units may need to be established and recognised, which will be implemented future reviews of this Policy.

12.2 Where applicable the provision of non-core services to non-member Councils are to include a margin which reflects the risk, asset renewal and fair and reasonable administrative charges incurred.

13. Legislation

- *Local Government Act 1999*
- *Local Government (Financial Management) Regulations 2011*

14. Related Documents

- Treasury Management Policy
- Council Member Rebate and Distribution Policy

15. Review

This Policy will be reviewed on a four yearly basis, unless legislative change triggers an earlier review date.

Signed _____
General Manager

Signed _____
Chair of East Waste Board

Date

Date

16. Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2026	New Document

BUDGET FRAMEWORK POLICY	
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Type	Governance
Category	Finance
First Issued/Adopted	13 December 2018
Minutes Reference	29 April 2021
Review Period	24 Months
Last Reviewed	February 2023
Next Review	February 2025
Applicable Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i> • <i>Local Government (Financial Management) Regulations 2011</i>
Related Documents	<ul style="list-style-type: none"> • East Waste Charter • East Waste Strategic Plan 2030 • East Waste Long Term Financial Plan
Consultation Undertaken	Audit & Risk Management Committee
Responsible Officer	Manager Business Services

SIGNED:



.....
General Manager

Date: 23/02/2023



.....
Chairperson

Date: 23/02/2023

Purpose

East Waste as a Regional Subsidiary seeks to be accountable in all aspects of the budget development process and meet Member Council expectations of transparency, clarity, consistency, responsible financial management and reporting.

Importantly the Policy will assist with the retention of corporate knowledge and consistency across financial years in the accounting treatment and disclosure applied to services and events undertaken by the Authority.

As detailed below it is important to note that the Policy does not, and will not, abdicate from any applicable legislative or regulatory requirements (including Australian Accounting Standards where applicable). The Policy is intended to further enhance the governance structure surrounding the management and reporting of the Authority's budget activities, which are detailed in *the East Waste Charter*, Section 123 of the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

Background

The *East Waste Charter* and specifically *Sections 51-55*, set out the annual requirements for the Development of an Annual Plan and Budget. In summary:

- The Authority must, each financial year have an Annual Plan which supports and informs the budget;
- The Draft Annual Plan must be provided to Constituent Councils and consented to by an absolute majority of Constituent Councils before 31 May each year;
- The Authority must advise Constituent Councils of the proposed fees for the following Financial Year by April 1 of the preceding financial year.

The budget must also comply with the standards and principles prescribed by the *Local Government Act 1999* and applicable Regulations. The budget shall include budgeted financial statements, which must be presented, in a manner consistent with the Model Financial Statements.

Definitions

<p>Common Fleet Costing Charge</p>	<p>The charge to each Member / Constituent Council which represents all direct and administrative costs associated with the delivery of waste collection, fleet maintenance, waste management administration, education & promotions activities, regulatory compliance and funding debt servicing obligations related to common fleet plant & equipment related activities. The actual charge is apportioned based on the Common Fleet Percentage of the Member Council.</p> <p>The Common Fleet Costing Charge also incorporates an additional charge to Member Councils to incorporate any Return on Revenue targets imposed by this Policy.</p>
<p>Common Fleet Costs</p>	<p>Common Fleet Costs represent all direct and administrative costs associated with the delivery of waste collection, fleet maintenance, waste management administration, education & promotions activities, regulatory compliance and funding debt servicing obligations related to common fleet plant & equipment related activities.</p>
<p>Common Fleet Percentage</p>	<p>Calculated from data collected from each East Waste Fleet Truck over the previous 12 month period. The Common Fleet Percentage (CFP) is the portion of time taken to undertake the 5 core services (household kerbside bin collections (waste, recycling & organics), street & reserve litter bins and hard rubbish) for each Member Council. This is represented as a percentage of the total time, for the previous 12 months and is used as a basis for the Common Fleet Costing Charge.</p> <p>Revised CFP allocations are applied to Common Fleet Cost charges annually or when significant variations occur (e.g. new service added or new Council commences with East Waste).</p>
<p>Constituent Council Share</p>	<p>As detailed in <i>Section 57</i> of the <i>East Waste Charter</i>, all Member Councils hold an equal equitable ownership interest share in East Waste.</p>
<p>Corporate Administration Fee</p>	<p>Set fee charged equally across all Member Councils. Refer to latter section titled <i>Corporate Administration Fee</i> for explanation.</p>
<p>Local Government Price Index</p>	<p>The Local Government Price Index (LGPI) measures price movements faced by Local Government in South Australia in respect of their purchases of goods and services. As the mix of goods and services purchased by Local Councils/Regional Subsidiaries is quite different from that typically consumed by households, overall price movements faced by Local Councils may differ markedly from those faced by households.</p>
<p>Member Councils</p>	<p>Also known as Constituent Councils, are those Councils which are referred to in <i>Section 1</i> of the <i>East Waste Charter</i>.</p>
<p>Model Financial Statements</p>	<p>Refers to the Model Financial Statements described in Regulation 4(3) of the <i>Local Government (Financial Management) Regulations 2011</i>.</p>

Net Surplus	Refers to the Net Surplus as calculated on the Statement of Comprehensive Income per the Model Financial Statements.
Non-Member Councils	Councils, Organisations, or waste related services, provided outside of existing Constituent Councils (as referred to in Section 1 of the East Waste Charter). A differential rate is to be applied to activities provided to non-Member Councils.
Proposed Fees	The indicative Common Fleet Costing Charge, Corporate Administration Fee, waste and processing fees (where applicable) and any other charges which the Authority intends to charge Member Councils in the subsequent Financial Year.

Preparation Schedule

The following timetable is to be annually applied in the development of the Annual Budget:

Month	Activity
Dec /January:	Develop Draft Annual Plan
January:	Develop Draft Annual Budget
February:	Board consideration and endorsement of Draft Annual Plan & Budget
March:	Draft Annual Plan & Budget sent to Member Councils for consideration
April/May:	Member Council endorsement of Draft Annual Plan
June:	East Waste Board adoption of Annual Plan & Budget
June / July:	Member Councils formally notified of Fees and provided endorsed copy of Annual Plan.

Budget Reviews

Legislation requires a budget update at least twice per year and a mid-year budget review. East Waste will present to the Audit & Risk Management Committee and Ordinary Board Meeting (and subsequently Member Councils), quarterly budget reviews at the meetings immediately following the following period ended:

- 30 September;
- 31 December; and
- 31 March

Preparation and presentation of budget information will be consistent with the Board's requested demands to ensure users are provided with the necessary information to discharge their duties and Member Council reporting requirements. Budget work papers will also ensure compliance with any reporting legislative requirements relating to the presentation and timing of budget revisions conducted, whilst at the same time acknowledging and protecting the financial integrity of East Waste operating in a commercially competitive environment.

Financial Targets

1. Financial Performance Target: 1% of Common Fleet Costing Charge.
2. Working capital requirements: retention of cash reserves equal to funding one quarter of estimated operational expenses requirements (including loan repayments).
3. Authority to maintain a \$1m bank overdraft facility for emergency purposes only.
4. The Authority shall remain in a positive Net Asset / Equity position at all times.
5. The Authority is to ensure it complies with the principles contained within the adopted Treasury Management Policy when considering the development and revision of the budget.

Principles

The following Principles underpin the Budget Development and budget review process.

1. Projected operating income is set to ensure sufficient funds are raised to meet all financial obligations (operating and capital) for the relevant financial year, taking into account the activities listed in the Authority's draft Annual Plan.
2. Should East Waste's annual adopted Common Fleet Costing Charges not be sufficient to recover projected costs for the financial year, at each budget review, the Board will determine whether Common Fleet Costing Charges are required to be increased to meet working capital requirements for the financial year. Any changes to Common Fleet Costing Charges are to be done in accordance with the principles set within the East Waste Charter and the *Local Government Act 1999*.
3. All expenditure decisions will align with the East Waste Strategic Plan.
4. Zero-based budget approach is to be adopted for the development of the annual budget in order to ensure each activity allocation remains relevant for the coming year.
5. A full cost recovery model to be employed for all services and activities. Budgets will be based on meeting agreed service levels or program activity commitments.
6. The Budget is to be established and reported upon according to the following four (4) key Business Units:

Common Fleet Activities: Represents all direct and Administrative costs associated with the Delivery of waste collection, fleet maintenance, waste management administration, education & promotions activities, regulatory compliance activities and funding debt servicing obligations related to common fleet plant & equipment (across 5 streams). Charged in accordance with common fleet allocation.

Bin Maintenance Activities: A cost recovery service charged to each individual Council for services directly associated with bin renewal, replacement and maintenance.

Waste Disposal Activities: A cost recovery activity against each individual Council for disposal costs incurred. Occurs only where the Member Council is not invoiced directly.

Corporate Administration: A set Administrative Fee charged equally amongst Member Councils (further detail below), along with ancillary income (interest, grants, asset sales etc).

Should East Waste expand its service offering to Constituent Councils and / or Non-Member Council customer(s) in future years, additional business units may need to be established and recognised in the next update of this Policy when required.

7. External borrowings will be used to fund the acquisition/construction of long-term assets used to provide services and not to fund or support recurrent service delivery costs.
8. Fleet and Motor Vehicle acquisition costs is to be funded via external loan borrowings. An annual review of this principle is to be confirmed by the Board through the budget adoption process.
9. Capitalisation threshold for all assets to be set for items that cost greater than \$3,000.
10. Term of loan borrowings to be taken over a period equal to the expected useful life of the asset. For any items with an indefinite useful life, the period of the loan is to be determined by the Board.
11. Assets depreciation is to be set over the expected life of the assets in accordance with Australian Accounting Standards (AASB) 116 Property, Plant and Equipment. Residual values will be applied to assets where there is an estimated 'salvage or trade-in' value for the asset at the end of its expected useful life.
12. The Corporate Administration Fee, along with the Common Fleet Costing charge for the five (5) key services, being kerbside collection (Landfill, Recycling & Organics), hard rubbish and street and reserve litter bins), to Member Councils is to be processed quarterly in advance based on the adopted Fees and Charges. All other charges to Member Councils are for reimbursement of costs incurred by the Authority which are invoiced at the end of the month incurred, following reconciliation. All invoices issued to Member Councils have payment terms of 14 days payable from the date of the invoice issued.
13. The Common Fleet Costing Charge is determined based on the servicing time of the previous financial year. Where there is a new service or incomplete data (i.e. the service was not undertaken for a full 12 months), an evidence-based approach will be used to calculate the Common Fleet percentage.
14. Where applicable the provision of non-core services to non-member Councils are to include a margin which reflects the risk, asset renewal and fair and reasonable administrative charges incurred.

Corporate Administration Fee

East Waste operates on a full cost recovery model for all services and activities. This is either direct recovery (e.g. disposal and processing fees) or via the common fleet percentage (e.g. collection fees and maintenance costs). The exception is the Corporate Administration Fee which is split equally (Constituent Council Share) across Member Councils.

For the 2022/23 budget process, the established base Administration Fee of \$255,174 was applied. For future years, the Administration Fee is to be annually increased by Adelaide Consumer Price Index percentage (Dec to Dec – AI Groups CPI). The Corporate Administrative Fee is to be reviewed through each Annual Budget process.

9.5 Review of Treasury Management Policy

Report Author:	Finance Business Partner
Responsible Officer:	General Manager
Attachments	A: Revised Treasury Management Policy B: Existing Treasury Management Policy

Purpose and Context

The East Waste Treasury Management Policy has undergone a scheduled review and is presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the revised Treasury Management Policy, Item 9.4, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the revised Budget Framework Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste's Treasury Management Policy was due for its scheduled review in April 2026. Administration has completed the review of the Policy and is presenting the revised version to the Audit & Risk Management Committee for consideration and recommendation to the Board for endorsement.

Discussion

The Treasury Management Policy has been reviewed, with a primary focus to provide greater transparency of the use of surplus funds for investment purposes while retaining Board oversight, with key amendments of note being:

- The Purpose was updated to better reflect the core intent of the Policy.
- The Investment clause relating to the use surplus funds has been broadened, providing greater flexibility in the management of surplus funds.
- Investment options have been clarified to specifically recognise both 'at call' 24-hour Council Deposits and fixed-term deposits held with the Local Government Finance Authority.

- Borrowings clauses have been updated with more precise language, including the addition of financial delegations as a constraint alongside the adopted Budget and LTFP.
- The Maintaining Adequate Liquidity clause has been updated to explicitly link fund balances to East Waste's working capital requirements.
- The responsibility to monitor cash and working capital requirements is clarified, with cash continuing to be monitored on a weekly basis by the Executive Leadership Team
- Minor grammatical, formatting and clause numbering changes throughout.

Conclusion

The proposed amendments to the Treasury Management Policy strengthen East Waste's treasury management framework by improving clarity, flexibility and alignment with current operational and financial practices. The changes provide enhanced guidance regarding investments, borrowings, liquidity management and policy governance, while ensuring the Policy remains consistent with East Waste's Budget Framework, Long-Term Financial Plan and legislative obligations.

Treasury Management Policy

1. Purpose

- 1.1 The Eastern Waste Management Authority (East Waste) is committed to operating in a financially sustainable manner, at all times. The Treasury Management Policy (the Policy) provides a framework which underpins East Waste's decision-making activities relating to the financial operations as included in the Annual Business Plan & Budget, Long-Term Financial Plan (LTFP), Fleet Asset Management Plan and associated projected actual cash receipts and outlays.
- 1.2 The Policy outlines how borrowings, where required, will be raised and how cash and investments will be managed to support East Waste's operations.
- 1.3 The Policy establishes a framework to ensure that:
 - Sufficient working capital is available as, and when required to support approved financial commitment; and
 - Risks are acknowledged and responsibly managed.

2. Scope

- 2.1 This Policy applies to all financial assets/liabilities and reserves, including finance leases.
- 2.2 The Policy does not apply to for the following specific exclusions:
 - Creditors and provisions (liabilities).
 - Bank guarantees.

3. Principles

3.1 Investments

- 3.1.2 Any surplus funds that are not immediately required to meet operational expenditure needs which have not been committed for alternate purposes either through East Waste's adopted Budget or as otherwise authorised by the Board, will be invested in accordance with this Policy.
- 3.1.3 Investments will be made in a prudent manner having regard for the prevailing economic climate, projected interest rate movements and future cash requirements.
- 3.1.4 Cash investments are to be limited to deposits held with the Local Government Finance Authority, in the form of:
 - 'At call' 24-hour Council Deposits.
 - Fixed-term deposits.

- 3.1.5 Unless it is financially advantageous to do so, the maturity date for any fixed term investments should not exceed a point in time where the funds could otherwise be applied cost effectively to defer the need to access existing overdraft facilities, or to reduce future or existing external borrowings, where authorised by the East Waste Board.
- 3.1.6 All investments are to be made exercising care, diligence and skill taking into consideration:
- the purpose of the investment.
 - the likely income return and timing of income return.
 - the period in which the investment is likely to be required.
 - the cost of making and maintaining the investment.
 - an assessment on future interest rate movements.
 - the liquidity and marketability of the proposed investment.
 - an assessment of future cash flow requirements.

3.2 Borrowings

- 3.2.1 Borrowings are not a source of revenue and do not remove the need for East Waste to generate sufficient operating revenue to meet its operating requirements. However, borrowings can be an appropriate and effective means of:
- funding the acquisition or construction of long-term assets used to deliver services.
 - managing short-term timing differences between operating cash inflows and outflows.
- 3.2.2 East Waste manages its annual funding holistically within the constraints of the adopted Budget, LTFFP, and financial delegations.
- 3.2.3 All borrowings are to be made exercising care, diligence and skill in the consideration of:
- current risk profile.
 - current economic factors.
 - the period over which the funds are likely to be required.
 - expected short and long term view of interest rate trends.
 - East Waste's overall debt maturity profile and mix.
 - the cost of funding.
 - cost differentials between fixed and variable facilities.
 - the long term capacity of repayment of loans.
 - the rationale for the borrowings.
 - the cost of making and maintaining the borrowing.

3.3 Authority to Borrow

- 3.3.1 In accordance with Clause 11.3 of the East Waste Charter, the East Waste Board may not delegate the power to borrow money or obtain any other form of financial accommodation unless authorised in an Annual Business Plan.
- 3.3.2 Budgeted borrowings that are not drawn within the financial year of approval do not carry forward, and the delegation to borrow those funds lapses. A new borrowing limit is established as part of the subsequent year's budget process.
- 3.3.3 In accordance with the requirements of the Local Government Finance Authority, all borrowings must be authorised by resolution of the East Waste Board, typically through the adoption of the Annual Business Plan.

3.4 Benchmarking

- 3.4.1 East Waste will utilise the Local Government Finance Authority as its preferred supplier when undertaking new borrowings. The Local Government Finance Authority provides significant support to the industry and applies bonus return payments to councils and subsidiaries from its profits.
- 3.4.2 From time to time, at intervals of no more than every three (3) years, East Waste will undertake a market testing exercise for borrowings to compare against the Local Government Finance Authority to ensure they continue to deliver the value to the community (after taking into account all relevant factors, including bonus amounts paid and bonus discounts received).

3.5 Maintaining Adequate Liquidity

- 3.5.1 To ensure liabilities are met as they fall due and business continuity is maintained, East Waste shall maintain a suitable balance of funds held in its operating accounts on an 'at-call' basis to cover projected financial obligations, in line with East Waste's working capital requirements. These limits will be considered in the preparation of the Annual Plan and Budget, Budget Reviews, and the Long-Term Financial Plan.
- 3.5.2 East Waste's Executive Leadership Team will monitor the level of cash on a weekly basis.

4. Reporting

- 4.1 By 30 November each year, the East Waste Board will receive, through the Audit and Risk Management Committee, a report on treasury management performance measured against the criteria outlined in this Policy.

The report will highlight:

- a summary of each East Waste borrowing and investment, outlining the amount, interest rate, maturity date, and movements since the last report.
- where applicable, the proportion of borrowings on fixed and variable interest rates at the end of the reporting period.

5. Legislation

Local Government Act 1999

Local Government (Financial Management Regulations) 2011

Australian Accounting Standards

South Australian Model Financial Statements

6. Related Documents

Eastern Waste Management Authority Charter

East Waste Strategic Plan 2030

East Waste Long Term Financial Plan

Budget Framework Policy

Constituent Council Rebate and Distribution Policy

This Treasury Management Policy shall be reviewed by the East Waste Board at minimum within four (4) years of issued date or more frequently if legislation or organisational needs change.

Signed _____ Signed _____
 General Manager Chair of East Waste Board
 Date Date

7. Document History

Version No:	Issue Date:	Description of Change:
1.0	April 2018	
2.0	April 2023	
3.0	June 2026	Policy review

TREASURY MANAGEMENT POLICY	
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Type	Governance
Category	Finance
First Issued/Adopted	April 2018
Minutes Reference	
Review Period	36 Months
Last Reviewed	April 2023
Next Review	April 2026
Applicable Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i> • <i>Local Government (Financial Management) Regulations 2011</i>
Related Documents	<ul style="list-style-type: none"> • East Waste Charter • East Waste Strategic Plan 2030 • East Waste Long Term Financial Plan • Budget Framework Policy • Member Council Rebate & Distribution Policy
Consultation Undertaken	Audit & Risk Management Committee
Responsible Officer	Manager Business Services

SIGNED:



.....
General Manager

Date: 5/05/2022



.....
Chairperson

Date: 5/05/2022

Purpose

The Eastern Waste Management Authority (East Waste) is committed to operating in a financially sustainable manner, at all times. The Treasury Management Policy (the Policy) provides a framework which underpins East Waste's decision-making activities relating to the financial operations as included in the Annual Budget, Long Term Financial Plan (LTFP) and associated projected actual cash receipts and outlays.

The Policy outlines how the required borrowings will be raised, if relevant, and how cash and investments will be managed to fund East Waste operations.

The Policy establishes a framework to ensure that:

- Funds are available as, and when required to support approved outlays; and
- Risks around Interest rates and other risks are acknowledged and responsibly managed.

This policy applies to all financial assets/liabilities and reserves, including finance leases except for the following specific exclusions:

- Creditors and Provisions (liabilities); and
- Bank Guarantees.

Definitions

Refer to the East Waste Charter, Budget Framework Policy and Australian Accounting Standards for definitions where required.

Principles

1. Investments

The following statement is made with consideration to, and in accordance with, the requirements of Clause 61 of the East Waste Charter – Distributions to Constituent Councils. Clause 61 states:

'The Authority must pay or credit surplus funds to the Constituent Councils in proportion to their Common Fleet Collection Percentages to the extent the Board determines the Authority can afford to pay having regard to future expenditure the Business Plan anticipates be incurred.'

Any surplus funds that are not immediately required to meet operational expenditure needs which cannot be applied to reduce existing borrowings will be invested in accordance with this Policy.

Investments will be made in a prudent manner having regard for the prevailing economic climate, projected interest rate movements and future cash requirements.

Cash investments are to be limited to:

- Deposits with the Local Government Finance Authority.

Unless it is financially advantageous to do so, the maturity date for fixed term investments should not exceed a point in time where the funds could otherwise be applied cost effectively to either defer the need to raise new borrowings, access existing overdraft facilities or reduce the level of East Waste's existing borrowings.

All investments are to be made exercising care, diligence and skill taking into consideration:

- The purpose of the investment.
- The likely income return and timing of income return.
- The period in which the investment is likely to be required.
- The cost of making and maintaining the investment.
- An assessment on future interest rate movements.
- The liquidity and marketability of the proposed investment; and
- An assessment of future cash flow requirements.

2. Borrowings

Borrowings are not a form of revenue and do not replace the need for East Waste to generate sufficient operating revenue to service operating requirements. Borrowings are a useful and valid mechanism to:

- acquire and / or construct new long-term assets that will be used to provide services; and
- manage short-term timing differences between operating cash inflows and outflows.

East Waste manages its funds holistically within the constraints of the Annual Business Plan adopted Budget and LTFFP.

All borrowings are to be made exercising care, diligence and skill in the consideration of:

- Current risk profile.
- Current economic factors.
- The period over which the funds are likely to be required.
- Expected short and long term view of interest rate trends.
- East Waste's overall debt maturity profile and mix.
- Cost of funding.
- Cost differentials between fixed and variable facilities.
- Long term capacity of repayment of loans.
- The rationale for the borrowings; and
- The cost of making and maintaining the borrowing.

3. Authority to Borrow

In accordance with Clause 11.3 of the East Waste Charter, the Board may not delegate the power to borrow money or obtain any other form of financial accommodation unless authorised in an Annual Business Plan.

Budgeted borrowings that are not taken out within the financial year for which they are approved are not carried over into the following year and the delegated authority to borrow those funds lapse. A new budgeted borrowings limit is then established as part of the following year's budget.

As per the requirements of the Local Government Finance Authority, the East Waste Board must authorise all borrowings by way of resolution (typically through the endorsement of the Annual Business Plan).

4. Quotations

East Waste will utilise the Local Government Finance Authority as its preferred supplier when undertaking new borrowings or investment of surplus cash. The Local Government Finance Authority provides significant support to the industry and applies bonus return payments to Councils and Subsidiaries from its profits.

From time to time, at intervals of no more than every three (3) years, East Waste will undertake a market testing exercise for borrowings to compare against the Local Government Finance Authority to ensure they continue to deliver the value to the community (after taking into account all relevant factors, including bonus amounts paid and bonus discounts received).

5. Maintain Sufficient Funds to Meet Liabilities

To ensure liabilities are met as and when they fall due and to maintain business continuity, East Waste shall maintain a suitable balance of funds held in any operating account on an 'at call' basis to meet current period projected financial obligations. These limits shall be considered when preparing the Annual Plan and Budget, Budget Reviews and LTFFP.

East Waste's Executive Management team will monitor the level of cash and working capital requirements on a weekly basis.

6. 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.

The 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.

9.6 Review of the Constituent Council Rebate and Distribution Policy

Report Author:	Finance Business Partner
Responsible Officer:	General Manager
Attachments	A: Revised Constituent Council Rebate and Distribution Policy B: Existing Member Council Rebate and Distribution Policy

Purpose and Context

The East Waste Constituent Council Rebate and Distribution Policy has undergone a scheduled review and is presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the revised Constituent Council Rebate and Distribution Policy, Item 9.6, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the revised Constituent Council Rebate and Distribution Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste's Member Council Rebate & Distribution Policy was due for its scheduled review in May 2026. Administration has completed the review of the Policy and is presenting the revised version to the Audit & Risk Management Committee for consideration and recommendation to the Board for adoption.

As part of this review, the Policy has been renamed from the Member Council Rebate & Distribution Policy to the Constituent Council Rebate & Distribution Policy, to align terminology consistently across all of East Waste's financial governance policies.

Discussion

The Constituent Council Rebate & Distribution Policy has undergone a periodic review, with key amendments of note being:

- The Background section has been expanded to formally recognise East Waste's three periodic budget reviews conducted throughout the year, providing greater context for how end-of-year financial positions are assessed prior to any rebate or distribution decision.

- The Common Fleet Percentage definition has been updated to reflect the transition to a prospective and quarterly reviewed percentage, consistent with the amendments made to the Budget Framework Policy.
- The Corporate Administration Fee definition has been updated to reflect that the fee incorporates East Waste's statutory costs, consistent with the revised methodology under the Budget Framework Policy.
- The Principles section has been strengthened to require the Board's assessment of any surplus funds to be based on information prepared by Administration on forecast financial commitments and working capital requirements through the Budget Review process, and any recommendations of the Audit & Risk Management Committee.
- A new principle has been introduced recognising that East Waste may retain surplus cash funds for strategic purposes, including support of long-term objectives, service sustainability, financial resilience and future capital needs, prior to any consideration of returning funds to Constituent Councils.
- The Adopted Budget & Long-Term Financial Plan assessment clause has been expanded to require the Board to consider the impact of any rebate payment on the current year's forecasted financial performance and position.

Other proposed Policy changes of note include:

- The Common Fleet Costs definition has been removed as it is no longer required given the updated Common Fleet Costing Charge definition.
- Local Government (Financial Management) Regulations 2011 added to the Legislation section, which was previously omitted.
- Minor grammatical and terminology changes throughout, including consistent use of Constituent Councils in place of Member Councils.

Conclusion

The proposed amendments to the Constituent Council Rebate & Distribution Policy improve alignment with East Waste's broader financial governance framework and recent changes to the Budget Framework Policy. The revisions strengthen the principles guiding rebate and distribution decisions, ensuring appropriate consideration is given to forecast financial commitments, working capital requirements, long-term financial sustainability and strategic objectives before surplus funds are returned to Constituent Councils. Administration considers the revised Policy to provide greater clarity, consistency and transparency in decision-making and recommends its endorsement by the Board.

Constituent Council Rebate & Distribution Policy

1. Purpose

- 1.1. This Policy establishes a framework, which is to be applied when issuing Rebates to Constituent Councils for waste management charges and/or payment of Distributions from retained earning balances held by East Waste.
- 1.2. The Policy serves to provide guidance to the Constituent Councils, the Board and Administration of East Waste to assist in the assessment and calculation of any waste collection Rebates and/or Distribution of funds.

2. Background

- 2.1. Each year, East Waste sets a budget for the financial year in accordance with East Waste's Charter, the requirements of the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and the principles outlined within the Budget Framework Policy.
- 2.2. As part of its annual budget management process, East Waste conducts three periodic budget reviews in accordance with the Regulations. These reviews include updated financial forecasts for East Waste's financial performance and projected position for the relevant year.
- 2.3. Despite these regular financial forecast updates, unforeseen fluctuations in East Waste's operating requirements, external factors, cost overruns and/or efficiencies can result in variations to the final forecasted financial position.
- 2.4. Section 61 of the Charter states:

'The Authority must pay or credit surplus funds to the Constituent Councils in proportion to their Common Fleet Collection Percentages to the extent the Board determines the Authority can afford to pay having regard to future expenditure the Business Plan anticipates be incurred'.

3. Definitions

Act	The <i>Local Government Act 1999</i> .
Charter	Eastern Waste Management Authority Charter as endorsed June 2022
Common Fleet Costing Charge	The charge payable by each Constituent Council for direct and administrative costs associated with waste collection, fleet

	<p>maintenance, waste management administration, education and promotion activities, regulatory compliance, and debt servicing for common fleet plant and equipment activities.</p> <p>The charge is apportioned according to each Constituent Council's Common Fleet Percentage and incorporates the financial performance target(s) set out in the Budget Framework Policy.</p>
Common Fleet Percentage	<p>The Common Fleet Percentage (CFP) represents the proportion of total time spent delivering the five core services to each Constituent Council undertaking household kerbside collections (waste, recycling and organics), street and reserve litter bins, and hard rubbish.</p> <p>Calculated initially using data over the preceding 12-month calendar period, incorporating known fluctuations in Constituent Council activities, this percentage is a projection and used as the basis for calculating the annual Common Fleet Costing Charge. CFP allocations are reviewed and updated quarterly and may also be revised where significant service variations occur, such as the introduction of a new service or the commencement of a new Constituent Council.</p>
Constituent Council Share	<p>As detailed in <i>Section 57</i> of the <i>East Waste Charter</i>, all Constituent Councils hold an equal equitable ownership interest share in East Waste.</p>
Corporate Administration Fee	<p>Set fee charged equally across all Constituent Councils incorporating East Waste's statutory costs. Refer to Budget Framework Policy for cost methodology.</p>
Distribution	<p>Refers to cash payments made by East Waste to Constituent Councils which represent a return on equity. Distributions are paid to Constituent Councils based on the principles set out in <i>Section 61</i> of the <i>East Waste Charter</i>.</p>
Constituent Councils	<p>Also known as Member Councils, are those Councils which are referred to in <i>Section 1</i> of the <i>East Waste Charter</i>.</p>
LTFP	<p>East Waste's current adopted Long-Term Financial Plan</p>
Model Financial Statements	<p>Refers to the Model Financial Statements described in the Act and Regulations.</p>
Net Surplus	<p>Refers to the Net Surplus as calculated on the Statement of Comprehensive Income per the Model Financial Statements.</p>
Non-Constituent Councils	<p>Any Council, organisation or waste related services, provided outside of existing Constituent Councils (as referred to in <i>Section 1</i> of the <i>East Waste Charter</i>). A differential rate is to be applied to activities provided to non-Member Councils.</p>
Proposed Fees	<p>The indicative Common Fleet Costing Charge, Corporate Administration Fee, waste and processing fees (where applicable) and any other charges which the Authority intends to charge</p>

	Constituent Councils in the subsequent Financial Year.
Rebate	Represents a reduction in waste collection fees charged to Constituent Councils. Rebates can be represented by either a reduction in future Common Fleet Costing Charge or by a physical payment of funds. A rebate is reflected as an operating expense to East Waste in the financial year it is either paid and/or applied against Common Fleet Costing Charges.
Regulations	<i>Local Government (Financial Management) Regulations 2011</i>

4. Principles

4.1. Based on information prepared by Administration on forecast financial commitments, working capital requirements, and any recommendations of the Audit & Risk Management Committee, the East Waste Board will assess at each budget review, whether:

- Adopted Common Fleet Charges are appropriately set to recover all costs in accordance with the principles set in the Budget Framework Policy.
- East Waste holds surplus cash funds that should be retained and applied for strategic purposes that support its long-term objectives, service sustainability, financial resilience and future capital needs.
- East Waste holds surplus cash funds that should be returned to the Constituent Councils;

4.2. All distributions paid must conform with the requirements of the Charter and this Policy.

4.3. A rebate may be returned to the Constituent Councils in line with the most appropriate set of Constituent Council Common Fleet percentages. In instances where a new Council joins East Waste, the Common Fleet Percentage will be adjusted to reflect the portion of time that they have been a member of East Waste.

4.4. In assessing whether East Waste has a deemed surplus cash reserve, the following at minimum should be considered:

4.4.1. Assessment of Projected Current & Future Working Capital Requirements

The East Waste Board will review the projected short-term and long-term working capital requirements of East Waste giving regard to the adopted budget and LTFP to ensure that at all times, East Waste has appropriate levels of cash reserves to meet all current and future financial (actual and anticipated) obligations (this includes for loan repayments and for future capital expenditure not funded via loan borrowings).

4.4.2. Compliance with East Waste Policies

Prior to any return of cash funds, assessment as to East Waste's compliance with other applicable Policies is to be considered. In particular, compliance with the Treasury Management and Budget Framework Policies is to be factored in the decision-making process.

4.4.3. Adopted Budget & Long Term Financial Plan

In assessing whether East Waste has the financial capacity to return any surplus cash fund reserves held, consideration of the financial impact of such a payment on the adopted budget and/or the LTFP is to be assessed depending on the nature of the payment. In the event of a rebate being paid, an assessment as to the impact on the current year’s forecasted financial performance and position will need to be considered by the East Waste Board.

5. Legislation

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

6. Related Documents

East Waste Strategic Plan 2030

East Waste Long-Term Financial Plan

Eastern Waste Management Authority Charter

Budget Framework Policy

Treasury Management Policy

7. Review

This Constituent Council & Distribution Rebate Policy shall be reviewed on a three yearly basis unless legislative change necessitates an earlier review date.

Signed _____ Signed _____
 General Manager Chairperson

Date 25/06/2026 Date 25/06/2026

8. Document History

Version No:	Issue Date:	Description of Change:
1.0	April 2021	New Document April 2021
2.0	April 2023	Change of wording in policy statement.
3.0	June 2026	Comprehensive review of Policy

Member Council Rebate & Distribution Policy

1. Purpose

- 1.1. This Policy establishes a framework, which is to be applied when issuing Rebates to Constituent Councils for waste management charges and/or payment of Distributions from retained earning balances held by East Waste.
- 1.2. The Policy serves to provide guidance to the Constituent Councils, the Board and Administration of East Waste to assist in the assessment and calculation of any waste collection Rebates and/or Distribution of funds

2. Background

- 2.1. Each year, East Waste sets a budget for the following financial year in accordance with East Waste's Charter, the requirements of the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011* and the principles outlined within the Budget Framework Policy.
- 2.2. Despite undertaking a rigorous budgeting process and implementing diligent financial management practices, external factors, cost overruns and/or the implementation of efficiencies will result in end-of-year variations.
- 2.3. Section 61 of the Charter states:

'The Authority must pay or credit surplus funds to the Constituent Councils in proportion to their Common Fleet Collection Percentages to the extent the Board determines the Authority can afford to pay having regard to future expenditure the Business Plan anticipates be incurred'.

Where net surpluses are derived these are to be returned on the same basis they were generated: that is the Common Fleet Percentages for the year they were generated

3. Definitions

Charter	
Common Fleet Costing Charge	The charge to each Member Council which represents all direct and administrative costs associated with the delivery of waste collection, fleet maintenance, waste management

	<p>administration, education & promotions activities, regulatory compliance and funding debt servicing obligations related to common fleet plant & equipment related activities. The actual charge is apportioned based on the Common Fleet Percentage of the Member Council.</p> <p>The Common Fleet Costing Charge also incorporates the financial performance target(s) set within the Budget Framework Policy.</p>
Common Fleet Costs	Common Fleet Costs represent all direct and administrative costs associated with the delivery of waste collection, fleet maintenance, waste management administration, education & promotions activities, regulatory compliance and funding debt servicing obligations related to common fleet plant and equipment related activities.
Common Fleet Percentage	<p>Calculated from data collected from each East Waste Fleet Truck over the previous 12-month period. The Common Fleet Percentage (CFP) is the portion of time taken to undertake the 5 core services (household kerbside collections (waste, recycling & organics), street & reserve litter bins and hard rubbish) for each Member Council. This is represented as a percentage of the total time, for the previous 12 months and is used as a basis for the Common Fleet Costing Charge.</p> <p>Revised CFP allocations are applied to Common Fleet Cost charges annually or when significant variations occur (eg. new service added or new Council commences with East Waste).</p>
Constituent Council Share	As detailed in <i>Section 57 of the East Waste Charter</i> , all Member Councils hold an equal equitable ownership interest share in East Waste.
Corporate Administration Fee	Set fee charged equally across all Member Councils. Refer to Budget Framework Policy for more detailed explanation.
Distribution	Refers to cash payments made by East Waste to Constituent Councils which represent a return on equity. Distributions are paid to Constituent Councils based on the principles set out in Section 61 of the East Waste Charter.
Member Councils	Also known as Constituent Councils, are those Councils which are referred to in <i>Section 1 of the East Waste Charter</i> .
Model Financial Statements	Refers to the Model Financial Statements described in the <i>Local Government (Financial Management) Regulations 2011</i> .
Net Surplus	Refers to the Net Surplus as calculated on the Statement of Comprehensive Income per the Model Financial Statements.
Non-Member Councils	Councils, organisations or waste related services, provided outside of existing Constituent Councils (as referred to in <i>Section 1 of the East Waste Charter</i>). A differential rate is to be applied to activities provided to non-Member Councils.
Proposed Fees	The indicative Common Fleet Costing Charge, Corporate

	Administration Fee, waste and processing fees (where applicable) and any other charges which the Authority intends to charge Member Councils in the subsequent Financial Year.
Rebate	Represents a reduction in waste collection fees charged to Constituent Councils. Rebates can be represented by either a reduction in future Common Fleet Costing Charge or by a physical payment of funds. A rebate is reflected as operating expense to East Waste in the financial year it is either paid and/or applied against Common Fleet Costing Charges.

4. Principles

4.1. The East Waste Board will assess at each budget review whether:

- Adopted Common Fleet Charges are appropriately set to recover all costs in accordance with the principles set in the Budget Framework Policy.
- Whether there are surplus cash funds held by East Waste for which consideration should be given to returning those funds to Member Councils.

Any/all distributions paid must conform with the requirements of the Charter and this Policy.

4.2. A rebate may be returned to the Member Councils in line with the most appropriate set of Member Council Common Fleet percentages. In instances where a new Council joins East Waste, the Common Fleet Percentage will be adjusted to reflect the portion of time that they have been a member of East Waste.

4.3. In assessing whether East Waste has a deemed surplus cash reserve which can be returned to Member Councils, the following at minimum should be considered:

4.3.1. **Assessment of Projected Current & Future Working Capital Requirements**

The East Waste Board will review the projected short-term and long-term working capital requirements of East Waste giving regard to the adopted budget and LTFFP to ensure that at all times, East Waste has appropriate levels of cash reserves to meet all current and future financial (actual and anticipated) obligations (this includes for loan repayments and for future capital expenditure not funded via loan borrowings).

4.3.2. **Compliance with East Waste Policies**

Prior to any return of cash funds, assessment as to East Waste's compliance with other applicable Policies is to be considered. In particular, compliance with Treasury Management and Budget Framework Policies is to be factored in the decision-making process.

4.3.3. Adopted Budget & Long Term Financial Plan (LTFP)

In assessing whether East Waste has the financial capacity to return any surplus cash funds reserves held, consideration of the financial impact of such a payment on the adopted budget and / or the LTFP is to be assessed depending on the nature of the payment.

At minimum, the following will be considered as part of the Board’s decision-making process:

- For the payment of a rebate, an assessment of the financial impact on the adopted budget will be required.

5. Legislation

Local Government Act 1999

6. Related Documents

East Waste Strategic Plan 2030

East Waste Long Term Financial Plan

Budget Framework Policy

Treasury Management Policy

7. Review

This Member Council & Distribution Rebate Policy shall be reviewed on a three yearly basis unless legislative change necessitates an earlier review date.




Signed _____

Signed _____

Manager Business Services

Chairperson

Date 05/04/2023

Date 05/04/2023

8. Document History

Version No:	Issue Date:	Description of Change:
1.0	April 2021	New Document April 2021
2.0	April 2023	Change of wording in policy statement.

9.7 Review of the Complaint Handling Policy

Report Author:	Executive Administration Assistant
Responsible Officer:	Acting Manager Business Services
Attachments	A: Revised Complaint Handling Policy (Clean version) B: Revised Complaint Handling Policy (Tracked changes version) C: Existing Complaint Handling Policy

Purpose and Context

The East Waste Complaint Handling Policy has undergone a scheduled review and is presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the revised Complaint Handling Policy, Item 9.7, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the revised Complaint Handling Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

In November 2019, the Local Government Association Worker’s Compensation Scheme (LGAWCS) completed an audit of East Waste’s Risk Management systems and processes. The Audit resulted in a Risk Action Plan being adopted which included an action item, to develop and implement a Complaint Handling Policy (Policy). As such, a Complaint Handling Policy was developed and subsequently adopted by the East Waste Board.

The Policy was most recently reviewed by the East Waste Board in June 2023 as presented in Attachment C (***refer Attachment C***).

Discussion

Policy Research

Neither the *Local Government Act 1999* (Act) or the East Waste Charter (endorsed in June 2022) stipulate requirements as to how East Waste is required to manage complaints, feedback or requests for service.

Section 270 of the Act provides that councils must develop and maintain policies, practices and procedures for dealing with:

- any reasonable provision of a service by the council or the improvement of a service by the council; and
- complaints about the actions of the council, employees of the council, or other persons acting on behalf of the council.

Ombudsman SA independently investigates complaints about South Australian government departments, local councils, and statutory authorities. They assess whether agencies acted lawfully, reasonably, and fairly; can make recommendations to fix issues, improve processes, and remedy individual injustices. In 2016 Ombudsman SA published a Complaint Management Framework to assist agencies to fairly and effectively manage and distinguish between complaints, requests for service and the provision of feedback.

The Australian Standard AS/NZS 10002:2014 (R2022), *Guidelines for complaint management in organisations* sets out a flexible, principles-based framework to design, implement, and continually improve a fair, accessible, and timely complaints process. Its intent is to help organisations resolve individual grievances effectively, capture insights from complaints, and use them to improve services and prevent problems recurring.

In reviewing the Complaints Handling Policy the frameworks contained within all three of the above documents were considered.

Proposed Policy Revisions

In reviewing the current Policy care was taken to ensure that the focus of the revised Policy was the customer's experience with East Waste – whether they be providing feedback, requesting a service or seeking resolution to a concern.

The Policy is an external document and therefore it is important that the Policy clearly sets out the information East Waste's customers require in order to be able to express their opinions.

The revised version of the Policy with tracked changes (refer **Attachment B**) sets out the proposed amendments to the existing Policy while **Attachment A** presents a 'clean version' of the proposed Policy.

An overview of the proposed changes include:

- A simplified Introduction (Section 1).
- The inclusion of a scope to which the Policy relates (Section 2).
- Inclusion of new defined terms (Section 3). Including the definition of a significant complaint which poses significant risk to the organisation if not handled effectively.
- The introduction of Section 5 which sets out roles and responsibilities.
- The process for making and submitting a complaint has been updated (Section 6) as has the complaint handling process (Section 7).
- Section 9 has been amended to reflect advice from Ombudsman SA regarding providing clear guidelines as to how unreasonable conduct by complaints will be addressed by agencies.

The Policy contains procedural information in order inform customers how complaints will be managed without them having to access a separate procedural document.

Being a service-based organisation, East Waste has and will continue to receive complaints about various issues of concern. The Policy has been designed to help support Administration in handling

complaints whilst focusing on providing an improved customer experience, ensuring good governance and recognising that complaints/feedback provide opportunities for continuous improvement.

Complaint Handling Policy

1. Introduction

- 1.1. The Eastern Waste Management Authority herein referred to as East Waste, is committed to achieving customer service excellence by striving to deliver services in a professional, coordinated and timely manner.
- 1.2. East Waste recognises that feedback and complaints provide the organisation with an opportunity to improve services and resolve matters of concern
- 1.3. East Waste is committed to making its feedback and complaints process transparent, accessible, inclusive and responsive.
- 1.4. This Policy sets out our approach to handling feedback and complaints from customers of East Waste (including Constituent Councils, their staff, residents, businesses, and members of the public). It provides a fair, consistent, and structured process for receiving, investigating, and resolving concerns.

2. Scope

- 2.1 This Policy applies to all:
 - all complaints about East Waste's services, decisions, or actions taken by East Waste (including by the East Waste Board, Board Committees, employees, contractors, or agents of East Waste). Feedback that is not a formal complaint (for example, general comments or suggestions) is also welcomed, as it helps continually improve our services.
 - forms of service feedback and complaints about East Waste operations, except where another legal or policy process applies.

3. Definitions

- 3.1. **Business Day** means a day when East Waste is normally open for business, i.e. Monday to Friday, excluding public holidays.
- 3.2. **Complaint** means an expression of dissatisfaction by a customer with a product, service or behaviour delivered by East Waste or its representatives where the customer expects or is entitled to a response or remedy.
- 3.3. **Complainant** means the person or organisation making the complaint.
- 3.4. **Customer** means a person who is utilising services or programmes provided by East Waste and includes external customers being any Constituent Council, their staff and/or residents, members of the public or organisations that interact with East Waste.

- 3.5. **Employee** means any person acting on behalf of East Waste (this includes employees, Board directors and committee members, contractors, and consultants).
- 3.6. **Feedback** means any opinion, comment / suggestion, compliment or expression of interest/ concern made directly or indirectly by a customer where a response or resolution is not explicitly or implicitly expected or legally required.
- 3.7 **Request for Service** is an application to have East Waste take some form of action to provide a service or improve a service. East Waste receives complaints and feedback across all areas of its operations and makes the distinction between a request for service, feedback and a complaint for the purpose of this policy.
- 3.8 **Significant Complaint** means an escalated complaint where one or more of the following apply:
- Serious harm (e.g. safety risk, financial risk, reputational risk).
 - It affects a number of people.
 - It could breach legislation.

4. Guiding Principles

East waste will manage feedback and complaints in line with the following principles:

- 4.1. **People Focus:** East Waste is open to feedback and/or complaints from all customers. We will treat complainants with respect and understanding, and we welcome input as an opportunity to improve our services.
- 4.2. **Transparency:** We will make it clear how and where complaints can be made (via email, phone or web form) and explain the process of complaint management in plain language. All methods of complaint lodging will be acknowledged equally. Information about timelines and possible outcomes will be provided to complainants, subject to legislative requirements.
- 4.3. **Responsiveness:** Complaints will be acknowledged promptly and addressed in a timely manner. The Complainant will be kept informed of progress and expected timeframes. East Waste is genuine in its communication and follows through on its promises. East Waste aims to resolve complaints at the first point of contact if possible; otherwise, we will escalate appropriately (see Section 6).
- 4.4. **Fairness:** To ensure the complaint handling process is fair and reasonable, complaints are dealt with in an impartial, objective and unbiased manner. East Waste will consider all relevant information before making decisions. Complainants will have the opportunity to present their case and respond to findings. We will ensure that making a complaint will not unfairly disadvantage the Complainant i.e. no “victimisation”.
- 4.5. **Support:** East Waste supports and assists customers who want help to provide feedback and/or make a complaint. There are opportunities for internal and external review and/or appeal about the organisation’s response to the complaint, and complainants are informed about these avenues when applicable.
- 4.6. **Confidentiality:** The Complainant’s personal information and details of the complaints will be kept confidential and only disclosed on a need to know basis. East Waste will seek permission

from the Complainant should their details need to be disclosed. Complaints about employee conduct will be handled discreetly to protect the privacy of all involved.

- 4.7. **Accountability:** Clear roles and responsibilities for complaint handling are established. Staff who handle complaints are trained and have authority to investigate and respond. All complaints and outcomes will be recorded, monitored, and reported to management to ensure accountability. Performance against complaint-handling standards will be periodically reviewed by senior management.
- 4.8. **Continuous Improvement:** East Waste views complaints as valuable feedback. We will analyse complaint trends and outcomes to identify underlying issues and to improve systems, procedures, and service delivery. Lessons learned from complaints will be communicated to relevant staff, and changes will be made where necessary to prevent recurrence.

5. Roles and Responsibilities

- 5.1 **Complainants** are responsible for providing accurate and complete information when submitting a complaint. They should include relevant details (who, what, where, when, why) and any supporting evidence. Complainants should cooperate with requests for further information.
- 5.2 **Frontline Staff** (Customer Service Officers, drivers, etc.) should attempt to resolve issues immediately at first contact. If the issue cannot be resolved within 48 hours and the customer wants to lodge a formal complaint, staff should inform customers about this Policy and direct them to the correct contact points.
- 5.3 **Managers, Coordinators, Team Leaders and Leads** are responsible for handling complaints escalated to them. They should ensure investigations are thorough and fair. Managers must keep Complainants informed, seek resolution when possible, or escalate further if needed (for example to the General Manager). Managers also ensure all staff follow complaint procedures and that outcomes are implemented.
- 5.4 **General Manager** is responsible for overseeing complaint management and ensuring compliance with this policy. The General Manager will receive written complaints that request escalation (Internal Review) and coordinate the review process. The General Manager will report complaint data and trends to the East Waste Board annually.
- 5.5 **East Waste Board** receives periodic reports on complaints and compliment data as part of governance oversight. The Board will be notified of any major complaints and any requests for Internal Review (Section 7).

6. Making and Submitting a Complaint

6.1. How to Lodge a Complaint

To submit a complaint please contact East Waste via any of the below options:

- Email: east@eastwaste.com
- Phone: (08) 8347 5111
- Online form: www.eastwaste.com.au.

- In person: 1 Temple Court Ottoway.

6.2 No Discrimination of Method

The method of lodging a complaint does not affect our response. All complaints will be treated equally, whether received in writing, by phone, on our website, or in person. If a complaint is made anonymously or through social media, it will be treated as a request for information or service.

6.3 Information Required

To assist East Waste in effectively managing a complaint the Complainant should provide sufficient information to assist East Waste in investigating the concerns including a summary of what the complaint is about and any relevant key information such as, but not limited to:

- The Complainant's name, contact details and preferred method of communication.
- A clear statement of the concern (what happened, where, and when).
- Any relevant details or documents (e.g. photographs, notes, invoices).
- The name of any East Waste staff involved, if known.
- The outcome or remedy sought by the Complainant.
- When a complaint is raised verbally, East Waste staff may record the details or ask the Complainant to submit a written statement if needed (taking into account the Complainant's circumstances). Reasonable assistance will be offered to help Complainants articulate their concerns.

7. Complaint Handling Process

7.1 Acknowledgement

7.1.1.1 Upon receiving a complaint East Waste will contact the Complainant as soon as possible and within two (2) business days. The acknowledgment will include:

- the name and contact details of the person of the person handling the complaint.
- an outline of the process including a link to, or copy of, this policy.
- if the complaint cannot be immediately resolved, an expected timeframe for a response.

7.1.1.2 If the complaint was made by phone or in person, a written acknowledgement (via email or letter) will be sent if possible.

7.2 Initial Assessment

7.2.1 Employees will be trained to manage complaints efficiently and effectively and provided with a level of delegated authority appropriate for the nature of complaints they are expected to resolve.

7.2.2 The assigned employee reviews the complaint to determine:

- Whether the issue can be resolved immediately (for example, a simple explanation or minor correction at first contact). If so, resolution and explanation may be provided promptly, and the complaint will still be recorded.
- If the complaint is significant, it will be assigned to an officer to be formally investigated.

7.3 Investigation

7.3.1 The investigating officer will gather relevant information. This may include:

- interviewing staff or witnesses involved.
- reviewing records (work orders, logs, emails, policies).
- written statements from the Complainant.
- investigations will be conducted objectively and confidentially.

7.3.2 In instances where a complaint cannot be resolved at the point of confirming the receipt of the complaint then the Complainant will be provided with regular updates, no later than every 10 business days, about the progress of the complaint.

7.4 Resolution

7.4.1 Upon concluding the investigation, East Waste will aim to resolve the complaint by:

- Correcting errors (e.g. re-performing a missed service, waiving incorrect charges).
- Explaining decisions or clarifying misunderstandings where services met requirements.
- Offering other remedies consistent with policy (for example, service credits or re-scheduling of collection).

7.4.2 East Waste will, where practicable, remedy the situation in a manner which is consistent and fair for both East Waste and the customer(s). The solution chosen will be proportionate and appropriate to the circumstances. Sometimes it may only be possible to offer an apology.

7.4.3 The resolution will be communicated to the Complainant in writing (email or letter) whenever possible. Where a verbal explanation suffices, East Waste will still document the outcome for internal record keeping.

7.5 Completion and Follow-Up

7.5.1 After resolution, the outcome of the complaint is to be recorded in East Waste's Complaints Register.

7.5.2 East Waste will inform the Complainant that the complaint has been resolved satisfactorily (e.g. to confirm a service has been corrected) if requested by the Complainant. Significant Complaints will be closed out in writing.

7.5.3 Customer satisfaction with the complaint process may be surveyed occasionally for continuous improvement.

8. Escalation and Review

8.1. Escalation to Senior Staff

- 8.1.1. Where it is not possible to resolve a matter at the initial point of contact and the matter is considered to be a complaint, East Waste staff may escalate the complaint to an appropriate senior staff member. This may occur, for example, when the frontline staff member has been involved in the matter that is the subject of the complaint, or when the complaint is about an issue that requires a decision to be made at a more senior level. A senior staff member includes Managers, Coordinators, Team Leaders and/or Supervisors.
- 8.1.2. The Complainant should be informed about this escalation, and the new contact details should be provided.

8.2. Internal Review of an East Waste Decision

- 8.2.1 Where a complaint has been escalated to a more senior member of staff and the customer is dissatisfied with the outcome, the customer may wish to request an Internal Review of the decision.
- 8.2.2 An Internal Review of an East Waste decision is available under Section 270 of the *Local Government Act 1999*. This is a process established by Legislation that enables a council or subsidiary to reconsider all the evidence relied upon to make a decision, including new evidence if relevant.
- 8.2.3 Requests for an Internal Review should include full details on the decision that the complainant is wanting to be reviewed, the date of the decision, the reason for seeking the decision and the details of the person that made the decision. Request for an Internal Reviews can be made in writing to the East Waste General Manager at: east@eastwaste.com.
- 8.2.4 Due to the limited administrative resources at East Waste, requests for internal review may be assigned to an East Waste Constituent Council, or an external body which ensures an additional level of independence and transparency.
- 8.2.5 The East Waste Board will be notified of any requests for Internal Review. The nature of the Internal Review will be reported in East Waste's Annual Report.

8.3 External Review

- 8.3.1 If the complainant remains dissatisfied after an Internal Review (or if one is not appropriate), they may be directed to their local council or external bodies (such as the Ombudsman SA) for further review, depending on the nature of the complaint.
- 8.2.6 Information regarding lodging a Complaint with the Ombudsman is available online at www.ombudsman.sa.gov.au or by calling (08) 8226 86 99 or 1800 182 150 (outside metro SA only).

Note: Generally, the Ombudsman prefers a complaint to be addressed by East Waste in the first instance, unless this is not appropriate in the circumstances.

9. Unreasonable Conduct by Complainants

9.1 East Waste is committed to providing fair and respectful complaint handling. However, staff are entitled to a safe working environment. Therefore, East Waste may apply measures to manage unreasonable conduct by Complainants. Unreasonable conduct is persistent or abusive behaviour that hinders proper complaint resolution and places unreasonable demands on resources. Examples include:

- **Unreasonable persistence:** Repeated complaints about the same issue after all remedies have been offered or avenues of review exhausted.
- **Unreasonable demands:** Demands for outcomes beyond East Waste's powers or resources (e.g. demanding the impossible or changing demands frequently).
- **Unreasonable lack of cooperation:** Refusal to provide necessary information, or to engage constructively (e.g. lying, threatening staff, or ignoring procedures).
- **Unreasonable arguments:** Making baseless, irrelevant, or irrational arguments that obstruct resolution.

9.2 When dealing with an unreasonable complainant, East Waste will:

- Warn the Complainant, if possible, about the behaviour and its impact on the process.
- Limit contact to essential communication (for example, no email or phone calls beyond the investigation process).
- If necessary, designate a single point of contact to manage the complaint.
- Ensure all communication remains professional and factual.

9.3 Where a Complainant's behaviour is deemed unreasonable and/or consumes an unwarranted amount of East Waste's resources or impedes the investigation of their complaint, a decision may be made to apply restrictions on contact with the person. Before making any decision to restrict contact, the complainant will be warned that, if the specified behaviour(s) or actions continue, restrictions may be applied. Any action due to unreasonable conduct will be documented.

9.4 Except in extreme cases, East Waste will continue to process the complaint on its merits (focusing on facts rather than the complainant's behaviour) while safeguarding staff and resources.

8.2.7 Any decision to suspend action on a complaint will be made by the General Manager and communicated in writing (where possible) to the Complainant in addition to advising the East Waste Chair and the CEO of the applicable Constituent Council, if relevant.

10. Alternate Remedies

- 10.1 If the complaint would be more appropriately dealt with by another processor agency this will be explained to the Complainant at the outset for example:
- Allegations of misconduct, fraud or corruption in public administration.
 - Freedom of Information applications.
 - Claims for financial compensation e.g. insurance claims.

11. Record Keeping and Reporting

- 11.1 All complaints, and their outcomes will be recorded in East Waste's Complaints Register. This includes the nature of the complaint, key dates, investigation summary, and resolution. These records are kept confidentially according to the *State Records Act 1997*.
- 11.2 Annual reports will be prepared for management and the East Waste Board, summarising complaint numbers, types, turnaround times, and any identified service improvements.

12. Legislation

East Waste Charter

Local Government Act 1999

Freedom of Information Act 1991

Public Interest Disclosure Act 2018

Ombudsman Act 1972

State Records Act 1997.

13. Related Documents

Internal Review of Decision Procedure

Public Interest Disclosure Procedure

AS/NZS 10002:2014 "Guidelines for Complaint Management in Organisations"

SA Ombudsman's Complaint Management Framework (2016).

14. Review

This Feedback and Complaints Policy shall be reviewed within four (4) years of issued date or more frequently if legislation or organisational requirements change.

Signed
General Manager

Signed
Chair East Waste Board

Date

Date

10 Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2023	New Document
2.0	June 2026	

14. Review

This Feedback and Complaints Policy shall be reviewed within four (4) years of issued date or more frequently if legislation or organisational requirements change.

Signed
General Manager

Signed
Chair East Waste Board

Date

Date

10 Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2023	New Document
2.0	June 2026	

Complaint Handling Policy

1. Introduction

- 1.1. The Eastern Waste Management Authority herein referred to as East Waste, is committed to achieving customer service excellence by striving to deliver services in a professional, coordinated and timely manner.
- 1.2. ~~East Waste is focussed on continuous improvement and proactively looks for all opportunities to improve systems/processes. As such, East Waste recognises that feedback and complaints provide the organisation with an opportunity to improve services and resolve matters of concern~~
- 1.3. East Waste is committed to making its feedback and complaints process transparent, accessible, inclusive and responsive.
- 1.4. ~~East Waste will aim to resolve any issues of concern for our customers at the first point of contact wherever possible. However, for issues that are unable to be resolved at the first point of contact, this Policy has been designed to provide a fair, consistent and structured process for East Waste's customers to follow should they wish to lodge a complaint.~~
- 1.5. This Policy sets out our approach to handling feedback and complaints from customers of East Waste (including Constituent Councils, their staff, residents, businesses, and members of the public). It provides a fair, consistent, and structured process for receiving, investigating, and resolving concerns.

Commented [VD1]: Duplication of following sentence

Commented [VD2]: Covered off in Clause 4.1

2. Scope

- 2.1 This Policy applies to all:
 - all complaints about East Waste's services, decisions, or actions taken by East Waste (including by the East Waste Board, Board Committees, employees, contractors, or agents of East Waste). Feedback that is not a formal complaint (for example, general comments or suggestions) is also welcomed, as it helps continually improve our services.
 - forms of service feedback and complaints about East Waste operations, except where another legal or policy process applies.

Commented [VD3]: New inclusion

3. Definitions

- 3.1. **Business Day** means a day when East Waste is normally open for business, i.e. Monday to Friday, excluding public holidays.
- 3.2. **Complaint** means an expression of dissatisfaction by a customer with a product, service or behaviour delivered by East Waste or its representatives where the customer expects or is entitled to a response or remedy.
- 3.3. **Complainant** means the person or organisation making the complaint.
- 3.4. **Customer** means a person who is utilising services or programmes provided by East Waste and includes external customers being any Constituent Council, their staff and/or residents, members of the public or organisations that interact with East Waste.
- 3.5. **Employee** means any person acting on behalf of East Waste (this includes employees, Board directors and committee members, contractors, and consultants).
- 3.6. **Feedback** means any opinion, comment / suggestion, compliment or expression of interest/ concern made directly or indirectly by a customer where a response or resolution is not explicitly or implicitly expected or legally required.
- 3.7. **Request for Service** is an application to have East Waste take some form of action to provide a service or improve a service. East Waste receives complaints and feedback across all areas of its operations and makes the distinction between a request for service, feedback and a complaint for the purpose of this policy.
- 3.8. **Significant Complaint** means an escalated complaint where one or more of the following apply:
 - Serious harm (e.g. safety risk, financial risk, reputational risk).
 - It affects a number of people.
 - It could breach legislation.
- 3.7. ~~can take the form of comments, both positive and negative about services provided by East Waste without necessarily requiring corrective action, change of services or review of decision. Feedback may however, influence future service reviews and delivery methods. East Waste welcomes feedback of all types as an important way of continually improving and monitoring its service standards.~~

Commented [VD4]: New definition

Commented [VD5]: New definition

Commented [VD6]: New definition

Commented [VD7]: Does not define feedback but rather the approach taken to feedback

4. Guiding Principles

East waste will manage feedback and complaints in line with the following principles:

- 4.1. **Accessibility:** ~~Complaints and feedback can be submitted via multiple channels (phone, email, online form, or in writing).~~
- 4.2. **People Focus:** East Waste is open to feedback and/or complaints from all customers. We will treat complainants with respect and understanding, and we welcome input as an opportunity to improve our services.
- 4.3. **Transparency:** We will make it clear how and where complaints can be made (via email, phone or web form) and explain the process of complaint management in plain language. All

Commented [VD8]: Covered in 4.3 Transparency

methods of complaint lodging will be acknowledged equally. Information about timelines and possible outcomes will be provided to complainants, subject to legislative requirements.

- 4.4. **Responsiveness:** Complaints will be acknowledged promptly and addressed in a timely manner. The Complainant will be kept informed of progress and expected timeframes. East Waste is genuine in its communication and follows through on its promises. East Waste aims to resolve complaints at the first point of contact if possible; otherwise, we will escalate appropriately (see Section 6).
- 4.5. **Fairness:** To ensure the complaint handling process is fair and reasonable, complaints are dealt with in an impartial, objective and unbiased manner. East Waste will consider all relevant information before making decisions. Complainants will have the opportunity to present their case and respond to findings. We will ensure that making a complaint will not unfairly disadvantage the Complainant i.e. no "victimisation".
- 4.6. **Support:** East Waste supports and assists customers who want help to provide feedback and/or make a complaint. There are opportunities for internal and external review and/or appeal about the organisation's response to the complaint, and complainants are informed about these avenues when applicable.
- 4.7. **Confidentiality:** The Complainant's personal information and details of the complaints will be kept confidential and only disclosed on a need to know basis. East Waste will seek permission from the Complainant should their details need to be disclosed. Complaints about employee conduct will be handled discreetly to protect the privacy of all involved.
- 4.8. **Accountability:** Clear roles and responsibilities for complaint handling are established. Staff who handle complaints are trained and have authority to investigate and respond. All complaints and outcomes will be recorded, monitored, and reported to management to ensure accountability. Performance against complaint-handling standards will be periodically reviewed by senior management.
- 4.9. **Continuous Improvement:** East Waste views complaints as valuable feedback. We will analyse complaint trends and outcomes to identify underlying issues and to improve systems, procedures, and service delivery. Lessons learned from complaints will be communicated to relevant staff, and changes will be made where necessary to prevent recurrence.

5. Roles and Responsibilities

Commented [VD9]: New section

- 5.1 **Complainants** are responsible for providing accurate and complete information when submitting a complaint. They should include relevant details (who, what, where, when, why) and any supporting evidence. Complainants should cooperate with requests for further information.
- 5.2 **Frontline Staff** (Customer Service Officers, drivers, etc.) should attempt to resolve issues immediately at first contact. If the issue cannot be resolved on the spot and the customer wants to lodge a formal complaint, staff should inform customers about this policy and direct them to the correct contact points.

- 5.3 **Supervisors and Managers** are responsible for handling complaints escalated to them. They should ensure investigations are thorough and fair. Managers must keep Complainants informed, seek resolution when possible, or escalate further if needed (for example to the General Manager). Managers also ensure all staff follow complaint procedures and that outcomes are implemented.
- 5.4 **General Manager** is responsible for overseeing complaint management and ensuring compliance with this policy. The General Manager will receive written complaints that request escalation (Internal Review) and coordinate the review process. The General Manager will report complaint data and trends to the East Waste Board annually.
- 5.5 **East Waste Board** receives periodic reports on complaints and compliment data as part of governance oversight. The Board will be notified of any major complaints and any requests for Internal Review (Section 7).

6. Making and Submitting a Complaint

6.1. How to Lodge a Complaint

To submit a complaint please contact East Waste via any of the below options:

- Email: east@eastwaste.com
- Phone: (08) 8347 5111
- Online form: www.eastwaste.com.au.
- In person: 1 Temple Court Ottoway.

Commented [VD10]: New inclusion

6.2 No Discrimination of Method

The method of lodging a complaint does not affect our response. All complaints will be treated equally, whether received in writing, by phone, on our website, or in person. If a complaint is made anonymously or through social media, it will be treated as a request for information or service.

Commented [VD11]: Specifying how comments on social media will be addressed

6.3 Information Required

To assist East Waste in effectively managing a complaint the Complainant should provide sufficient information to assist East Waste in investigating the concerns including a summary of what the complaint is about and any relevant key information such as, but not limited to:

Commented [VD12]: The requirements have been updated

- The Complainant’s name, contact details and preferred method of communication.
- A clear statement of the concern (what happened, where, and when).
- Any relevant details or documents (e.g. photographs, notes, invoices).
- The name of any East Waste staff involved, if known.
- The outcome or remedy sought by the Complainant.
- When a complaint is raised verbally, East Waste staff may record the details or ask the Complainant to submit a written statement if needed (taking into account the Complainant’s circumstances). Reasonable assistance will be offered to help Complainants articulate their concerns.

7. Complaint Handling Process

7.1 Acknowledgement

Commented [VD13]: This clause has been updated

- 7.1.1.1 Upon receiving a complaint East Waste will contact the Complainant as soon as possible and within two (2) business days. The acknowledgment will include:
- the name and contact details of the person of the person handling the complaint.
 - an outline of the process including a link to, or copy of, this policy.
 - if the complaint cannot be immediately resolved, an expected timeframe for a response.
- 7.1.1.2 If the complaint was made by phone or in person, a written acknowledgement (via email or letter) will be sent if possible.

7.2 Initial Assessment

Commented [VD14]: New clause

- 7.2.1 Employees will be trained to manage complaints efficiently and effectively and provided with a level of delegated authority appropriate for the nature of complaints they are expected to resolve.
- 7.2.2 The assigned employee reviews the complaint to determine:
- Whether the issue can be resolved immediately (for example, a simple explanation or minor correction at first contact). If so, resolution and explanation may be provided promptly, and the complaint will still be recorded.
 - If the matter requires investigation (because it involves a serious service failure, potential policy breach, or a decision requiring review), it will be formally investigated.

7.3 Investigation

- 7.3.1 The investigating officer will gather relevant information. This may include:
- interviewing staff or witnesses involved.
 - reviewing records (work orders, logs, emails, policies).
 - written statements from the Complainant.
 - investigations will be conducted objectively and confidentially.
- 7.3.2 In instances where a complaint cannot be resolved at the point of confirming the receipt of the complaint then the Complainant will be provided with regular updates, no later than every 10 business days, about the progress of the complaint.

Commented [VD15]: Timeframe included

7.4 Resolution

- 7.4.1 Upon concluding the investigation, East Waste will aim to resolve the complaint by:
- Correcting errors (e.g. re-performing a missed service, waiving incorrect charges).
 - Explaining decisions or clarifying misunderstandings where services met requirements.

- Offering other remedies consistent with policy (for example, service credits or re-scheduling of collection).
- 7.4.2 East Waste will, where practicable, remedy the situation in a manner which is consistent and fair for both East Waste and the customer(s). The solution chosen will be proportionate and appropriate to the circumstances. Sometimes it may only be possible to offer an apology.
- 7.4.3 The resolution will be communicated to the Complainant in writing (email or letter) whenever possible. Where a verbal explanation suffices, East Waste will still document the outcome for internal record keeping.
- 7.5 Completion and Follow-Up**
- 7.5.1 After resolution, the outcome of the complaint is to be recorded in East Waste's Complaints Register.
- 7.5.2 East Waste will follow with the Complainant that the complaint has been resolved satisfactorily (e.g. to confirm a service has been corrected), if requested by the Complainant. Significant Complaints will be closed out in writing.
- 7.5.3 Customer satisfaction with the complaint process may be surveyed occasionally for continuous improvement.

8. Escalation and Review

8.1. Escalation to Senior Staff

- 8.1.1. Where it is not possible to resolve a matter at the initial point of contact and the matter is considered to be a complaint, East Waste staff may escalate the complaint to an appropriate senior staff member. This may occur, for example, when the frontline staff member has been involved in the matter that is the subject of the complaint, or when the complaint is about an issue that requires a decision to be made at a more senior level. A senior staff member includes Managers, Coordinators, Team Leaders and/or Supervisors.
- 8.1.2. The Complainant should be informed about this escalation, and the new contact details should be provided.

8.2. Internal Review of an East Waste Decision

- 8.2.1 Where a complaint has been escalated to a more senior member of staff and the customer is dissatisfied with the outcome, the customer may wish to request an Internal Review of the decision.
- 8.2.2 An Internal Review of an East Waste decision is available under Section 270 of the *Local Government Act 1999*. This is a process established by Legislation that enables a council or subsidiary to reconsider all the evidence relied upon to make a decision, including new evidence if relevant.
- 8.2.3 Requests for an Internal Review should include full details on the decision that the complainant is wanting to be reviewed, the date of the decision, the reason for seeking the decision and the details of the person that made the decision. Request for an

Internal Reviews can be made in writing to the East Waste General Manager at: east@eastwaste.com.

8.2.4 Due to the limited administrative resources at East Waste, requests for internal review may be assigned to an East Waste Constituent Council, or an external body which ensures an additional level of independence and transparency.

8.2.5 The East Waste Board will be notified of any requests for Internal Review. The nature of the Internal Review will be reported in East Waste's Annual Report.

Commented [VD16]: Legislative requirement

8.3 External Review

8.3.1 If the complainant remains dissatisfied after an Internal Review (or if one is not appropriate), they may be directed to their local council or external bodies (such as the Ombudsman SA) for further review, depending on the nature of the complaint.

8.2.6 Information regarding lodging a Complaint with the Ombudsman is available online at www.ombudsman.sa.gov.au or by calling (08) 8226 86 99 or 1800 182 150 (outside metro SA only).

Note: Generally, the Ombudsman prefers a complaint to be addressed by East Waste in the first instance, unless this is not appropriate in the circumstances.

9. Unreasonable Conduct by Complainants

Commented [VD17]: Amended heading

9.1 East Waste is committed to providing fair and respectful complaint handling. However, staff are entitled to a safe working environment. Therefore, East Waste may apply measures to manage unreasonable conduct by Complainants. Unreasonable conduct is persistent or abusive behaviour that hinders proper complaint resolution and places unreasonable demands on resources. Examples include:

- **Unreasonable persistence:** Repeated complaints about the same issue after all remedies have been offered or avenues of review exhausted.
- **Unreasonable demands:** Demands for outcomes beyond East Waste's powers or resources (e.g. demanding the impossible or changing demands frequently).
- **Unreasonable lack of cooperation:** Refusal to provide necessary information, or to engage constructively (e.g. lying, threatening staff, or ignoring procedures).
- **Unreasonable arguments:** Making baseless, irrelevant, or irrational arguments that obstruct resolution.

Commented [VD18]: New clause

9.2 When dealing with an unreasonable complainant, East Waste will:

- Warn the Complainant, if possible, about the behaviour and its impact on the process.
- Limit contact to essential communication (for example, no email or phone calls beyond the investigation process).
- If necessary, designate a single point of contact to manage the complaint.
- Ensure all communication remains professional and factual.

Commented [VD19]: New clause

9.3 Where a Complainant's behaviour is deemed unreasonable and/or consumes an unwarranted amount of East Waste's resources or impedes the investigation of their complaint, a decision may be made to apply restrictions on contact with the person. Before making any decision to

restrict contact, the complainant will be warned that, if the specified behaviour(s) or actions continue, restrictions may be applied. Any action due to unreasonable conduct will be documented.

9.4 Except in extreme cases, East Waste will continue to process the complaint on its merits (focusing on facts rather than the complainant’s behaviour) while safeguarding staff and resources.

Commented [VD20]: New clause

8.2.7 Any decision to suspend action on a complaint will be made by the General Manager and communicated in writing (where possible) to the Complainant in addition to advising the East Waste Chair and the CEO of the applicable Constituent Council, if relevant.

10. Alternate Remedies

10.1 If the complaint would be more appropriately dealt with by another processor agency this will be explained to the Complainant at the outset for example:

- Allegations of misconduct, fraud or corruption in public administration.
- Freedom of Information applications.
- Claims for financial compensation e.g. insurance claims.

11. Record Keeping and Reporting

11.1 All complaints, and their outcomes will be recorded in East Waste’s Complaints Register. This includes the nature of the complaint, key dates, investigation summary, and resolution. These records are kept confidentially according to the *State Records Act 1997*.

11.2 Annual reports will be prepared for management and the East Waste Board, summarising complaint numbers, types, turnaround times, and any identified service improvements.

12. Legislation

East Waste Charter

Local Government Act 1999

Freedom of Information Act 1991

Public Interest Disclosure Act 2018

Ombudsman Act 1972

State Records Act 1997.

13. Related Documents

Internal Review of Decision Procedure

Public Interest Disclosure Procedure

AS/NZS 10002:2014 “Guidelines for Complaint Management in Organizations”

SA Ombudsman’s Complaint Management Framework (2016).

14. Review

This Feedback and Complaints Policy shall be reviewed within four (4) years of issued date or more frequently if legislation or organisational needs change.

Signed
General Manager

Date

Signed
Chair East Waste Board

Date

10 Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2023	New Document
2.0	June 2026	Definitions updated,

COMPLAINT HANDLING POLICY**EastWaste**

Type	Policy
Category	Governance
Policy Number	16
First Issued/Adopted	June 2023
Minutes Reference	22 June 2023
Review Period	36 months
Last Reviewed	
Next Review	June 2026
Applicable Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i> • <i>Freedom of Information Act 1991</i> • <i>Public Interest & Disclosures Act 2018</i> • <i>Disability Discrimination Act 1992</i> • <i>Equal Opportunity Act 1984</i> • <i>Ombudsman Act 1972</i> • <i>Privacy Act 1988</i> • <i>Racial Discrimination Act 1975</i> • <i>Work Health and Safety Act</i> • <i>Sex Discrimination Act 1984</i>
Related Documents	<ul style="list-style-type: none"> • Internal Review of Decision Procedure • Behavioural Standards Policy
Consultation Undertaken	Audit & Risk Management Committee
Responsible Officer	Manager Business Services

SIGNED:

General Manager

Date: 22/06/2023

SIGNED:

Chairperson

Date: 22/06/2023

Overview/Purpose

East Waste is committed to achieving customer service excellence by striving to deliver services in a professional, coordinated and timely manner. East Waste is focussed on continuous improvement and proactively looks for all opportunities to improve systems/processes. As such, East Waste recognises that feedback and complaints provide the organisation with an opportunity to improve practices and procedures, as well as resolving matters of concern for our customers.

East Waste will aim to resolve any issues of concern for our customers at the first point of contact wherever possible. However, for issues that are unable to be resolved at the first point of contact, this Policy has been designed to provide a fair, consistent and structured process for East Waste's customers to follow should they wish to lodge a complaint.

Additionally, the Policy sets out the principles and guidelines to be used when addressing complaints made about the actions of East Waste, the Board and Committee members, and/or its Employees.

Definitions

Complaint: An expression of dissatisfaction with a product, service or behaviour delivered by East Waste or its representatives that has failed to reach the standard stated, implied or expected after the initial point of contact. This may include an expression of dissatisfaction about a service that has been, or should have been delivered, but does not include matters outside of East Waste's responsibility.

Employee: Any person performing work on behalf of East Waste, including the General Manager, Managers, Board Members and Employees employed on a full time, part time, casual or contract basis and Persons providing services to, or on behalf of East Waste, even though they may be employed by another party.

Feedback: Can take the form of comments, both positive and negative about services provided by East Waste without necessarily requiring corrective action, change of services or review of decision. Feedback may however, influence future service reviews and delivery methods. East Waste welcomes feedback of all types as an important way of continually improving and monitoring its service standards.

Request for Service: Is an application/request to have East Waste take some form of action to provide a product and/or service.

Customer: A person who is utilising services or products provided by East Waste and includes external customers being any member Council, their staff and/or residents, members of the public or organisations that have any form of dealings with East Waste.

Principles

People Focus: East Waste is open to feedback and/or complaints from all parties including members of the public about decisions, products, services, programs, employees, or the resolution of a complaint.

Transparency: East Waste publicises how and where complaints may be made and will make the process of complaint resolution and investigation easy for complainants to access and understand, whilst being flexible in how complaints may be made to or about East Waste.

Responsiveness: Complaints are acknowledged promptly and addressed according to urgency. The complainant is kept informed throughout the process. East Waste is genuine in its communication and follows through on its promises. East Waste is outcome focussed and will seek a satisfactory resolution wherever possible.

Fairness: To ensure the complaint handling process is fair and reasonable, complaints are dealt with in an equitable, objective and unbiased manner. East Waste will take all reasonable steps to ensure that people making complaints are not adversely affected because a complaint is made by them or on their behalf.

Support: East Waste supports and assists customers who want help to provide feedback and/or make a complaint. There are opportunities for internal and external review and/or appeal about the organisation's response to the complaint, and complainants are informed about these avenues when applicable.

Confidentiality: Where possible personal information related to complaints will be kept confidential. The confidentiality of information related to a complaint will be respected with complaints about employees being kept confidential throughout the investigation process.

Accountability: Accountabilities for complaint handling are clearly established, and complaints and responses are monitored and regularly reported to management. East Waste Staff have appropriate authority and guidance to resolve issues that commonly arise in the resolution of complaints. East Waste provides appropriate training, support and resources to employees who are responding to complaints.

Continuous Improvement: Complaints represent an opportunity for improvement in East Waste's internal procedures and processes and support ongoing customer satisfaction monitoring.

Complaint Handling Methodology

East Waste aims to resolve customers queries, concerns and requests for service at the first point of contact wherever possible. However, in circumstances where an issue is unable to be resolved following the initial point of contact and the issue is deemed to be a complaint then the steps outlined may be enacted.

Complaint escalated to a more senior staff member

Where it is not possible to resolve a matter at the initial point of contact and the matter is considered to be a complaint, East Waste staff may escalate the complaint to an appropriate senior staff member. This may occur, for example, when the frontline staff member has been involved in the matter that is the subject of the complaint, or when the complaint is about an issue that is above the staff member's delegation or requires a decision to be made at a more senior level.

A senior staff member includes Managers, Coordinators, Team Leaders and/or supervisors.

Step 2 – Internal review of an East Waste decision

Where a complaint has been escalated to a more senior member of staff and the customer is dissatisfied with the outcome, the customer may wish to request an Internal Review.

An Internal Review of an East Waste decision is available under *Section 270 of the Local Government Act 1999*. This is a process established by Legislation that enables a Council or subsidiary to reconsider all the evidence relied upon to make a decision, including new evidence if relevant.

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Requests for an Internal Review should include full details on the decision that the complainant is wanting to be reviewed, the date of the decision, the reason for seeking the decision and the details of the person that made the decision. Request for an Internal Reviews can be made in writing to the East Waste General Manager at one of the following:

Email: east@eastwaste.com

Postal Address: PO Box 26, Mansfield Park SA 5012

Due to the limited administrative resources at East Waste, requests for internal review may be assigned to an East Waste Member Council, which ensures the presence of necessary policies, procedures, and resources. Involving a Member Council also enhances the Internal Review Process by introducing an additional level of independence and transparency. Additionally, the East Waste Board will be notified of any requests for Internal Review.

Submitting a Complaint

No distinction will be made between the method of making the complaint, i.e. whether made online, in person or over the telephone. Complaints made or received through any form of media will be accepted, however, depending on the seriousness and complexity of the complaint, the complainant may be requested to provide further information in a defined form (i.e., in writing), taking into account the individual's circumstances/capability.

To assist East Waste in effectively managing a Complaint the person(s) submitting the Complaint should provide sufficient information to assist East Waste in investigating the concerns including a summary of what the Complaint is about and any relevant key information such as but not limited to:

- Complainants Name & Contact information
- Location
- Date/Time of issue
- East Waste employees name (if applicable/available)

To submit a Complaint please contact East Waste via any of the below options:

Email: east@eastwaste.com

Phone: (08) 8347 5111

Online form: www.eastwaste.com.au

In Writing: East Waste, PO Box 26, Mansfield Park SA 5012

Handling a Complaint

Upon receiving a Complaint East Waste will contact the complainant as soon as possible and within two (2) business days from the time of submission to:

1. Confirm receipt of the Complaint.
2. Resolve the Complaint if possible and/or
3. Seek any additional information that may be required to investigate the Complaint and provide the likely timeframe required to investigate and resolve the Complaint.

In instances where a Complaint cannot be resolved at the point of confirming the receipt of the Complaint then the Complainant will be provided with regular updates about the progress of the Complaint.

Employees will be trained to manage complaints efficiently and effectively, and provided with a level of delegated authority appropriate for the nature of complaints they are expected to resolve.

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Remedies

East Waste will, where practicable, remedy the situation in a manner which is consistent and fair for both East Waste and the customer(s). The solution chosen will be proportionate and appropriate to the circumstances. Sometimes, however, it may only be possible to offer an apology.

Complainant rights to external review

While East Waste prefers to work with its customers to resolve complaints quickly and effectively, a complainant will always retain the right to seek other forms of resolution, such as contacting their Member Council, Ombudsman, or taking/seeking legal advice.

Additional information regarding lodging a Complaint with the Ombudsman is available online at www.ombudsman.sa.gov.au or by calling (08) 8226 86 99 or 1800 182 150 (outside metro SA only).

Note: Generally, the Ombudsman prefers a complaint to be addressed by the Council/Subsidiary in the first instance, unless this is not appropriate in the circumstances.

Unreasonable Complainant Conduct

All complaints received by East Waste will be treated seriously and complainants will be treated courteously. However, occasionally the conduct of a complainant can make it challenging to resolve and/or investigate a complaint. This may take the form of unreasonable persistence, unreasonable demands, lack of cooperation or argumentative or threatening behaviour. What can be termed 'unreasonable' will vary depending on a number of factors and East Waste aims to manage these situations in a fair and equitable manner.

Where a complainant's behaviour is deemed unreasonable and/or consumes an unwarranted amount of East Waste's resources or impedes the investigation of their complaint, a decision may be made to apply restrictions on contact with the person. Before making any decision to restrict contact, the complainant will be warned that, if the specified behaviour(s) or actions continue, restrictions may be applied.

Any decision to suspend action on a complaint will be made by the General Manager and communicated in writing (where possible) to the complainant in addition to advising the East Waste Chairperson and the CEO of the applicable member Council, if relevant.

Special Provisions

There are specific procedures which apply to particular types of complaints. If the complaint would be more appropriately dealt with by another process, this will be explained to the complainant at the outset.

For example:

- Complaints against a Board Member, Audit and Risk Management Committee Member, the General Manager or employees under the applicable Behavioural Standards Policy.
- Freedom of Information applications
- Claims for financial compensation e.g., insurance claims
- Persons claiming protection under the *Public Interest Disclosure Act 2018*

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Document History:	Version No:	Issue Date:	Description of Change:
	1.0	June 2023	New document, replacing the previous Complaint Handling Policy and the Unreasonable Complainant Conduct Policy.

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9.8 Draft Constituent Council Compensation Policy

Report Author:	Executive Administration Assistant
Responsible Officer:	Acting Manager Business Services
Attachments:	A: Draft Constituent Council Compensation Policy

Purpose and Context

This report outlines the Draft Constituent Council Compensation Policy’s purpose, structure and governance so the Audit & Risk Management Committee (Committee) can assess its effectiveness and alignment with East Waste’s risk framework.

The Policy provides a consistent, lawful approach to receiving, assessing, and resolving claims from the Authority’s Constituent Councils arising from East Waste’s activities while balancing fairness to claimants with prudent stewardship of public funds. It operates alongside the *Local Government Act 1999*, the East Waste Charter, delegations, insurance arrangements, and existing policies.

Given that liabilities of the Authority are guaranteed by the Constituent Councils and shared in proportion to their respective Share, the Policy embeds strong controls, clear approval pathways, insurer interface, and transparent reporting to the Committee and the East Waste Board. This report focuses on strategic guardrails (assessment governance, determination outcomes, and ex gratia usage), key timeframes and metrics, and the oversight roles of management, the Committee, and the East Waste Board.

The draft Constituent Council Compensation Policy is presented to the Audit & Risk Management Committee for consideration and comment prior to presentation to the East Waste Board for adoption.

Recommendation

That the Audit & Risk Management Committee having considered the draft Constituent Council Compensation Policy, Item 9.8, Attachment A, Audit & Risk Management Committee Meeting 10 June 2026:

- 1. Provides the following feedback.....***
- 2. Recommends that the East Waste Board adopt the draft Constituent Council Compensation Policy.***

Strategic Link

Objective 5. Provide Leadership

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

Background

The General Manager provided the following information as part of the General Manager’s Update to the East Waste Board (Board) at its meeting of 30 April 2026.

'Request for Compensation

- *Following the resolution of the organics tender the following request has been made by Norwood Payneham & St Peters CEO Mario Barone:*
 - i. *in the event that there is a difference in the total cost between the additional cost charged by Jeffries from 1 October 2025 and the cost charged by Peats Soils & Garden Products, whether East Waste will reimburse respective Constituent Councils that are affected as a result of the procurement process.*
- *A detailed spreadsheet of these costs was provided to NPSP on request, and to each impacted Constituent Council. The organics contract delay had an impact on five (5) Constituent Councils to a total value of approximately \$195K with the NPSP component equating to approximately \$30K.*
- *A review of the operational risk register has been completed to ensure recognition of potential Constituent Council claims for reimbursement as a result of East Waste's performance.*
- *Administration is seeking feedback on this request specifically and broadly for future consideration.'*

The Board subsequently resolved:

Moved Cr P George that the Administration prepare a draft Compensation Policy to formalise how Constituent Councils are compensated for liabilities incurred by the operations of East Waste.

Seconded: Mr A Wiguna

Carried Unanimously

In considering this request that the Administration prepare a draft Policy, the East Waste Board recognised that several factors must inform the draft Policy, including that the Act requires Constituent Councils to guarantee liabilities in proportion to their respective, equal Shares, and the practical constraint of East Waste's capacity to pay any compensation.

Discussion

The draft Constituent Council Compensation Policy (Policy) is presented within Attachment A (**refer Attachment A**) and establishes a consistent, lawful, and fiscally responsible framework for receiving, assessing, determining, and resolving compensation claims arising from the Authority's activities. It aligns with the Act, the East Waste Charter, existing insurance arrangements, and recognises that liabilities are guaranteed by Constituent Councils. The Policy emphasises proportional assessment, clear delegations, strong documentation, and transparent reporting to support effective oversight.

The purpose and objectives of the Policy are as follows:

- Provide a clear process for lodging, assessing, and determining claims, ensuring fairness to claimants and stewardship of public funds.
- Reduce total cost of risk through early engagement, evidence-based decisions, and appropriate use of insurance and alternative dispute resolution.
- Embed governance controls that withstand audit scrutiny and support timely reporting to the Board and Constituent Councils.

The Audit & Risk Management Committee is requested to review the Policy and form a view as to whether the Policy provides a fair, defensible, and well-controlled framework that aligns with our

legal obligations and risk appetite, protects public funds guaranteed by the Constituent Councils, and equips the Board and Committee with clear visibility over exposures and outcomes.

Conclusion

The draft Constituent Council Compensation Policy is designed to resolve claims fairly and consistently while protecting public funds and meeting guarantor obligations. Oversight by the Audit & Risk Management Committee will help ensure the framework remains effective, compliant, and responsive to emerging risks.

Constituent Council Compensation Policy

1. Introduction

- 1.1. This Constituent Council Compensation Policy (Policy) sets out how the Eastern Waste Management Authority, trading as East Waste, will assess, manage, and resolve claims for loss, damage, or other compensable impacts arising from its activities, decisions, or projects from its Constituent Councils. The Policy provides a clear, fair, and consistent framework that:
 - Defines eligible claims and the circumstances in which compensation may be considered.
 - Explains the principles and processes for lodging, assessing, and determining claims.
 - Promotes timely, transparent engagement with affected parties and prudent stewardship of public funds.
 - Aligns with relevant legislation, East Waste's governing instruments, and good administrative practice.
- 1.2. This Policy is intended to guide officers, advisors, and external stakeholders through a structured approach to compensation, emphasising early engagement, evidence-based assessment, proportionality, and independence in decision-making. It complements statutory rights and obligations, contractual arrangements, insurance mechanisms, and any applicable dispute resolution procedures.
- 1.3. As a matter of record, Schedule 2, Clause 31(1) of the *Local Government Act 1999* (Act) provides that liabilities incurred or assumed by East Waste are guaranteed by the Constituent Councils.
- 1.4. Clause 18.2 of the East Waste Charter stipulates that as between the Constituent Councils, they share in the liabilities of the Authority in proportion to their respective Share.

2. Purpose

- 2.1. This Policy establishes a clear, fair, and consistent framework for receiving, assessing, determining, and resolving compensation claims arising from East Waste's activities, decisions, projects, or omissions received from its Constituent Councils. It promotes lawful, transparent decision-making and prudent use of public funds, recognising that the Constituent Councils guarantee the Authority's liabilities and share them in proportion to their respective Share.

3. Definitions

Act means the *Local Government Act 1999*.

Authority means Eastern Waste Management Authority, trading as East Waste.

Constituent Councils means the councils that constitute and guarantee the Authority in accordance with the Act.

Loss means quantifiable financial loss (including property damage, reasonable mitigation costs, and demonstrable business interruption) arising from the Authority's act or omission.

Compensation means money (or agreed in-kind remedy) paid to a claimant to make good a compensable loss

Claim means a request seeking compensation under, or consistent with, this Policy.

Ex gratia means discretionary payment made without admission of legal liability.

Share means each Constituent Council's liability share, as defined by the East Waste Charter.

4. Scope

4.1. This Policy applies to:

- all functions, projects, programs, works, and decisions of the East Waste Board, officers, contractors, and agents acting on East Waste's behalf.
- all compensation requests submitted by East Waste's Constituent Councils (Councils). It does not apply to individual resident claims or third-party insurance matters.

5. Guiding Principles

5.1. **Lawfulness:** Decisions will comply with the Act, Regulations, and other applicable law.

5.2. **Fairness and proportionality:** Outcomes should be reasonable, evidence-based, and proportionate to the loss.

5.3. **Transparency and accountability:** Processes and reasons will be recorded; material decisions are reportable internally.

5.4. **Timeliness:** Claims will be acknowledged, assessed, and determined promptly.

5.5. **Fiscal prudence:** Given the Constituent Councils' guarantee, decision-makers must minimise unnecessary exposure and seek cost-effective resolutions.

5.6. **Accessibility:** Processes will be straightforward and information will be publicly available.

6. Roles and Responsibilities

6.1. **East Waste Audit and Risk Management Committee**

6.1.1 Provide independent oversight of the Policy's design and operating effectiveness as part of the Authority's risk management and internal control framework.

6.1.2 Monitor aggregate current and contingent liabilities arising under the Policy and their potential impact on Constituent Councils.

- 6.1.3 Oversee remediation of any control weaknesses, audit findings, or systemic issues identified through claims activity.
- 6.1.4 Review proposed Policy changes for risk and control implications prior to Board approval, especially adjustments to delegations, caps, notification thresholds, or methodologies.
- 6.1.5 Report to the Board on the effectiveness of the Policy's governance, major exposures, emerging risks, and recommended improvements.

6.2. East Waste Board

- 6.2.1 Set the tone for lawful, fair, and fiscally prudent compensation practices, recognising Constituent Councils guarantee the Authority's liabilities and share them by their respective Share.
- 6.2.2 Approve the Constituent Council Compensation Policy and any material amendments, including eligibility settings, assessment methodologies, ex gratia parameters, and notification thresholds.
- 6.2.3 Approve the delegations and monetary approval limits relevant to claims, and review them periodically for fitness for purpose.
- 6.2.4 Endorse risk appetite statements that inform settlement practices, use of ex gratia, and escalation criteria.
- 6.2.5 Receive regular reports on claims activity and exposures (volumes, types, quantum, trends, cycle times, significant matters, provisions, insurance recoveries).
- 6.2.6 Monitor current and contingent liabilities arising under the Policy and their implications for Constituent Councils.
- 6.2.7 Ensure adequate funding, reserves, and insurance settings are in place and aligned to risk appetite.
- 6.2.6 Consider and decide claims, settlements, or ex gratia payments that exceed management delegations or fall outside standard parameters (material, novel, sensitive, or precedent-setting).
- 6.2.7 Approve settlement frameworks for major projects or programs where a stream of similar claims is anticipated.
- 6.2.8 Receive summary assurances from the Audit and Risk Management Committee on Policy effectiveness, exposures, and improvements.

6.3. General Manager

- 6.3.1 Receives, triages and investigates claims and recommends outcomes to the Audit & Risk Management Committee and the East Waste Board.
- 6.3.2 Implements corrective actions to reduce recurrence.
- 6.3.3 Reports on exposure and settlement data.

7. Eligibility and Assessment Criteria

7.1. Threshold criteria (all must be satisfied unless ex gratia):

- The claim concerns an act, omission, decision, or project of the Authority.
- On the balance of probabilities, the Authority's conduct contributed to the alleged loss.
- Loss is reasonably foreseeable, not too remote, and is evidenced.
- The claimant has taken reasonable steps to mitigate loss.

7.2. Exclusions and limitations:

7.2.1 Compensation will not be paid for:

- Purely speculative losses or reputational harm without demonstrable financial impact.
- Betterment beyond pre-incident condition unless separately justified and deducted.
- Consequential losses expressly excluded by contract.

7.2.2 Contributory factors:

- Where the claimant contributed to the loss, quantum may be reduced proportionally.

7.3. Heads of loss potentially compensable:

- Property damage (repair or replacement, less betterment and salvage).
- Business interruption (net loss, evidenced by financial records; reasonable period only).
- Out-of-pocket expenses reasonably incurred to mitigate loss.
- Professional fees reasonably required to assess or remedy loss.
- Non-financial loss only where permitted by law or expressly authorised ex gratia.

8. Evidence Requirements

8.1. Mandatory for all claims:

- Completed claim form (Appendix A) or equivalent written notification.
- Identity and authority to act (for representatives).
- Description of event, date/time, location, and alleged Authority involvement.
- Evidence of loss (invoices, receipts, quotes, photos, condition reports, financial statements).
- Mitigation steps taken.

8.2. Additional evidence where relevant:

- Expert assessments (engineering, quantity surveying).
- Insurance correspondence (claim numbers, coverage responses).
- Contracts or notices relevant to the event.

8.3. The Authority may request further information and set reasonable timeframes.

9. Claim Lodgment and Timeframes

- 9.1. A Constituent Council may submit a compensation request where it can demonstrate that:
- A loss, cost, or operational impact resulted from East Waste activities, a missed or disrupted service, or equipment failure.
 - The loss was not due to the Council's own actions, negligence, or decisions.
- 9.2. Claims should be lodged within 90 days of the incident, or of first becoming aware of the loss. The Authority may accept late claims where reasonable cause is shown, having regard to evidence availability, prejudice to either party, and any applicable statutory limitation periods.
- 9.3. Claims can be lodged by
- Email – east@eastwaste.com
 - In person or by mail – 1 Temple Court Ottaway.
- 9.4. Claims will be acknowledged, assessed, and determined within defined target timeframes to ensure a timely, transparent, and fair process as follows:
- **Acknowledgement:** Within five (5) business days, confirming reference number and next steps.
 - **Information request:** Within 10 business days, specifying any gaps.
 - **Target determination:** Within 45 business days of receiving all required information, excluding time awaiting claimant responses or third-party reports.

10. Strategy and Governance of Assessments

- 10.1. The assessment of claims will be undertaken by the Strategy and Governance of Assessments model as set out in Appendix B.
- 10.2. This methodology sets the strategic guardrails for how the Authority assesses compensation claims by linking day-to-day casework to our legal obligations, risk appetite, and stewardship of public funds. It clarifies who makes which decisions, how liability and quantum are framed, when to involve insurers and independent experts, and the escalation and approval pathways for significant or precedent-setting matters. The aim is a consistent, proportionate, and defensible assessment approach that resolves claims fairly, minimises total cost of risk, and provides clear transparency to the East Waste Board and Constituent Councils.

11. Determination Outcomes

- 11.1 This section explains the possible outcomes of a compensation claim and how each is communicated and implemented. Each outcome is grounded in the evidence, applies consistent methodologies to liability and quantum, and follows delegated approval limits, with transparent records, notifications, and where applicable pathways for review or escalation.
- **Approved in full:** Liability accepted; quantum as claimed (or as independently assessed).
 - **Approved in part:** Liability or quantum adjusted with reasons.
 - **Deferred:** Pending further information or third-party process (e.g., insurer).
 - **Declined:** With clear reasons and information about review options.
 - **Alternative remedy:** In-kind repair, service provision, or other practical remedy where suitable.

12. Ex Gratia Payments

- 12.1 Ex gratia payments are discretionary, without admission of legal liability, and are used to **resolve** matters fairly where strict liability is uncertain or disputed but the Authority considers that hardship, equity, or the public interest warrants a pragmatic outcome.
- 12.2 Any ex gratia consideration must still demonstrate a clear connection to the Authority's activities, evidence of real detriment, and reasonable mitigation by the claimant.
- 12.3 Decisions are to be documented with reasons, kept within Board-approved caps and delegations, and ordinarily accompanied by a deed of release that preserves insurer subrogation and sets appropriate confidentiality.
- 12.4 Usage will be monitored in aggregate to ensure consistency, probity, and alignment with the Authority's risk appetite and obligations to Constituent Councils.

13. Privacy and Confidentiality

- 13.1 Personal and commercial information will be collected, used, stored, and disclosed in accordance with the Act and the Authority's Privacy Policy.
- 13.2 Settlement terms may be confidential where appropriate, subject to statutory transparency obligations.

14. Complaints, Review, and Dispute Resolution

- 14.1 **Internal review:** A claimant may seek review within 20 business days of a determination; a different delegate at least one level higher (or independent reviewer) will reconsider the decision.
- 14.2 **External options:** Where available, claimants may access external dispute resolution bodies, tribunals, or courts. This policy does not limit statutory rights.
- 14.3 **Alternative dispute resolution:** Mediation or negotiation may be used to resolve disputes efficiently.

15. Record-Keeping and Reporting

- 15.1 Administration will maintain a central register of all claims, decisions, payments, and releases.
- 15.2 Records relating to claims will be held for the minimum retention time required under the *State Records Act 1991*.
- 15.3 The East Waste Board and Audit & Risk Management Committee shall receive quarterly reporting detailing the:
- Number of claims received/closed.
 - Average time to determination.
 - Settlement values (aggregated) and heads of loss.
 - Trends, systemic issues, and recommended control improvements.

16. Legislation

Local Government Act 1999

Freedom of Information Act 1991

Ombudsman Act 1972.

17. Related Documents

Eastern Waste Management Authority Charter

Internal Review Policy

Member Council Rebate and Distribution Policy.

18. Review

This Constituent Council Compensation Policy shall be reviewed within three (3) years of issued or earlier if required due to operational changes, legal requirements, or lessons learned from submitted claims.

Signed _____
General Manager

Signed _____
Chair East Waste Board

Date ____/____/____

Date ____/____/____

19. Document History

Version No:	Issue Date:	Description of Change:
1.0	June 2026	New Document

Appendix A Compensation Claim Form (Template)

Instructions

- Please complete all sections. If a field doesn't apply, write "N/A".
- Attach supporting evidence (quotes, invoices, photos, reports, financial statements).
- Email, post, or submit online using the lodgment details in Appendix B.

Section 1 — Claimant details

- Claimant name (individual or entity):
- ABN/ACN (if applicable):
- Contact person (if company):
- Postal address:
- Email:
- Phone:
- Preferred contact method: Email / Phone / Post
- Are you represented by an agent or lawyer?
 - If yes, representative name and firm:
 - Authority to act attached:

Section 2 — Event details

- Date of event:
- Time of event:
- Location (address or nearest landmark/GPS):
- Description of what happened (include sequence of events and any immediate actions taken):

Section 3 — Authority involvement

- How do you believe the Authority's act, omission, decision, or project contributed to the loss? (Please be specific.)

Section 4 — Loss and damage claimed

- Property damage (describe each item/asset and condition before/after; attach photos and quotes):
- Business interruption (period affected, reason, how revenue/costs were impacted; attach financial evidence):
- Out-of-pocket expenses (list and attach receipts):
- Professional fees (e.g., engineer, assessor; attach invoices/quotes):

- Other loss (specify and attach evidence):
- Total amount claimed (AUD):
- Is the amount claimed inclusive of GST?

Section 5 — Mitigation and contributory factors

- Steps you took to prevent or reduce the loss:
- Did any actions or omissions by you or a third party contribute to the loss? If so, explain:

Section 6 — Insurance and other recoveries

- Do you hold insurance that may respond?
 - Insurer name:
 - Policy type/number:
 - Claim number (if lodged):
 - Amount paid/expected (AUD):
- Have you sought compensation from any other party?
 - If yes, details:

Section 7 — Evidence checklist (attach where applicable)

- Photos of damage/scene
- Repair/replace quotes (at least two where practicable)
- Invoices/receipts
- Expert/engineering reports
- Business financials (P&L, BAS, forecasts)
- Correspondence with insurers/third parties
- Contracts, permits, or notices relevant to the event
- Other (specify):

Section 8 — Bank details for payment (if approved)

- Account name:
- BSB:
- Account number:
- Remittance email:

Section 9 — Privacy and consent

- I consent to the Authority collecting, using, and disclosing my information to assess this claim and to contact insurers, contractors, experts, and relevant third parties for verification and assessment purposes, in accordance with the Authority’s Privacy Policy.
 - I agree / I do not agree

Section 10 — Declaration I declare that:

- the information provided is true and correct to the best of my knowledge; and
- I understand that providing false or misleading information may result in my claim being declined and may be referred to the appropriate authorities.

- Name:
- Position (if applicable):
- Signature:
- Date:

Office use only Click or tap here to enter text.

- Claim ID: Click or tap here to enter text.
- Date received:
- Acknowledged on:
- Claims Officer:
- Triage category: Urgent / Standard / Complex
- Insurance notification: Yes / No / N/A
- Key dates (info request, expert engaged, determination):
- Outcome: Approved full / Approved part / Declined / Deferred / Alternative remedy
- Amount approved (AUD):
- Delegation checked: Yes / No
- Deed of release required: Yes / No
- Payment processed on:
- Close-out completed: Yes / No

Appendix B – Strategy and Governance of Assessments

1. Intake with risk triage

Objective: Quickly understand exposure, urgency, and who should handle it.

Actions: Register the claim; run conflict checks; classify by impact (health/safety, financial magnitude, sensitivity/precedent).

Outcome: Assign to the right pathway (standard, complex, urgent) and set an initial timetable.

2. Early facts and causation hypothesis

Objective: Form a working view of what happened and whether Authority involvement is plausible.

Actions: Collate core records (works logs, contractor data, permits, incident reports, GIS/photos); interview key staff; identify any third parties or insurers.

Outcome: A documented causation hypothesis (likely, uncertain, unlikely) guiding depth of inquiry and spend.

3. Evidence strategy proportional to risk

Objective: Right-size effort and cost to the potential liability.

Actions: Decide whether to commission expert input (engineering, valuation, forensic accounting), how many quotes, and what claimant evidence is essential.

Outcome: An evidence plan with timelines, roles, and budget guardrails.

4. Liability analysis and strategic options

Objective: Decide the Authority's position and the viable settlement pathways.

Actions: Test causation against policy and law (foreseeability, remoteness, contributory factors, contractual exclusions); map insurance coverage and deductibles; consider regulatory interfaces.

Outcome: A decision memo outlining liability stance (accept/partially accept/deny), negotiation range, and whether ex gratia is in scope.

5. Quantum framing (principled, consistent, defensible)

Objective: Anchor value using standard methods to avoid drift and precedent risk.

Actions: Apply pre-set methodologies (repair vs replace; betterment/depreciation; reasonable restoration period for interruption); stress-test claimant figures; model scenarios (low/base/high).

Outcome: A quantified range with rationale, caps/triggers noted, and any tax/interest implications.

6. Engagement strategy and negotiation

Objective: Resolve fairly and efficiently while preserving relationships and public trust.

Actions: Share information appropriately; propose in-kind remedies where efficient; use without-prejudice offers; consider alternate dispute resolution in accordance with Clause 75 of the Charter for complex matters; ensure communication is empathetic and clear.

Outcome: Agreement in principle or a clear record of issues in dispute ready for escalation.

7. Governance, approvals, and documentation

Objective: Keep decisions within delegation and audit-ready.

Actions: Check delegations and thresholds; prepare approval pack (facts, analysis, options, recommendation, funding/insurance impacts); obtain necessary sign-offs; ensure Audit and Risk Management Committee and Board notifications where required.

Outcome: A defensible decision trail aligned to risk appetite and guarantor obligations.

8. Settlement, payment, and protections

Objective: Finalise efficiently and protect the Authority's position.

Actions: Execute deed of release (no-admission wording, subrogation preserved, confidentiality as appropriate); coordinate insurer approvals; process payment; update the claims register and provisions.

Outcome: Closed claim with all controls met and financials reconciled.

9. Learning loop and risk reduction

Objective:

Actions: Identify root causes and control gaps; feed lessons into project design, contractor management, community engagement, and the enterprise risk register; track remedial actions to closure.

Outcome: Reduced recurrence and lower total cost of risk over time.

9.9 Review of Delegated Powers

Report Author Executive Administration Officer

Attachments A: Proposed Instruments of Delegation

Purpose and Context

To present a revised delegated authority framework for the consideration of the Audit & Risk Management Committee, ensuring compliance with relevant legislation, the Eastern Waste Management Authority Charter (the East Waste Charter) and good governance principles.

Kelley Jones Lawyers recommended that the Audit & Risk Management Committee (the Committee) review the proposed powers of delegation prior to their presentation to the Board.

Delegations Framework

Recommendation

That the Audit & Risk Management Committee:

- 1. notes that Administration have conducted a comprehensive review of the Instruments of Delegation.**
- 2. *Recommends that the East Waste Board delegates the powers and functions under the East Waste Charter dated 10 June 2026 and specified in the proposed Instruments of Delegation as amended contained in Attachment A, Item 9.11 Audit & Risk Management Committee Meeting 10 June 2026, to the person's occupying the position detailed in the proposed Instrument of Delegation subject to the conditions and/or limitations specified herein or in the Schedule of Conditions in the proposed Instrument of Delegation.***
- 3. *Notes that this instrument of Delegation works in conjunction with the East Waste Charter, the Internal Controls and Policies.***

Strategic Link

Objective 5. Provide Leadership

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

Background

East Waste operates as a regional subsidiary established under Section 43 of the *Local Government Act 1999* (the Act). Under the [East Waste Charter](#), the Constituent Councils have delegated specified functions and powers to the East Waste Board.

Clause 36 of Schedule 2 of the *Local Government Act 1999* provides that a subsidiary may delegate a power or function vested or conferred under this Act or another Act to:

- a committee.
- to an employee of the subsidiary or of a Constituent Council.
- to a person occupying a particular office or position.

Clause 29.9 of the Charter prescribes that the East Waste Board may may delegate to the General Manager any of the powers that the Board can exercise where those powers are not restricted from delegation by the Act or this Charter, noting that:

- 29.9.1 the General Manager may delegate or sub-delegate to an employee of the Authority or a committee comprising employees of the Authority, any power or function vested in the General Manager. Such delegation or sub-delegation may be subject to conditions or limitations as determined by the General Manager.
- 29.9.2 where a power or function is delegated to an employee, the employee is responsible to the General Manager for the efficient and effective exercise or performance of that power or function; and
- 29.9.3 a written record of delegations and sub-delegations must be kept by the General Manager at all times

Delegations may be subject to conditions and limitations prescribed by regulations or as the delegate sees fit. They are revocable at will do not prevent the East Waste Board from acting in a matter.

It is usual for the Board to make delegations to the General Manager who will then make sub-delegations to the appropriate officers of the Administration.

A review of current delegations has been undertaken to:

- Reflect organisational changes and updated roles.
- Ensure operational efficiency while maintaining appropriate internal controls.

Discussion

Clause 29.7 of the Charter stipulates that the East Waste Board delegates responsibility for day to day management of the Authority to the General Manager, who will ensure that sound business, risk minimisation, financial and human resource management practices are applied in the efficient and effective management of the operations of the Authority.

A review of current delegations has been undertaken to:

- Reflect organisational changes and updated roles.
- Ensure operational efficiency while maintaining appropriate internal controls.

The review was guided by:

- *Local Government Act 1999 (SA)*
- The East Waste Charter (as amended 2022).

The updated delegations framework provides transparency and accountability by defining which matters require formal Board resolution (e.g., budget adoption, asset disposal, policy approval) and which can be executed under delegated authority. These powers are included within the proposed Delegations Framework in **red text**.

It should be noted that delegations provided to the General Manager may be sub-delegated to other officers, as the General Manager sees fit, except where the delegation conditions or legislation prevents this from occurring.

The instrument of delegations document presented to the Committee for consideration contains the head delegation authorising the expenditure of budgeted funds to the General Manager, who will then sub-delegate the power to expend funds to staff through sub-delegation instruments to staff.

Approving the updated Delegated Authority Framework supports:

- Governance compliance with the *Local Government Act 1999*.
- Operational integrity through clarity of roles and accountability.

The updated Delegated Authority Framework will be placed on the East Waste website.

HEAD DELEGATION

INSTRUMENT OF DELEGATION UNDER THE CHARTER OF THE EASTERN WASTE MANAGEMENT AUTHORITY

NOTES

1. Conditions or Limitations may apply to the delegations contained in this Instrument and are marked with an asterisk (*). Refer to the Schedule of Conditions at the back of this document.
2. Refer to the relevant East Waste Board resolution(s) to identify when these delegations were made, reviewed and or amended.
3. **GM** means General Manager East Waste.
4. **MBS** means Manager Business Services.
5. **MHR&FS** means Manager Human Resources & Financial Services.
6. **MOS** means Manager Operational Services.
7. **FBR** means Finance Business Partner.
8. **FO** means Finance Officer.

**POWERS AND FUNCTIONS DELEGATED BY EASTERN WASTE MANAGEMENT
AUTHORITY (EAST WASTE) IN THIS INSTRUMENT TO THE OFFICERS AND
EMPLOYEES OF EAST WASTE**

DELEGATED POWER/ FUNCTION	DELEGATE
1. Functions	
1.1 The functions pursuant to Clause 9.2 of the Charter for East Waste dated 28 June 2022 (East Waste Charter) for or in connection with the purpose for which East Waste is established, to:	
1.1.1 to promote the minimisation of Waste in the areas of the Constituent Councils.	GM
1.1.2 to promote the recycling of recyclable materials in the areas of the Constituent Councils.	GM

DELEGATED POWER/ FUNCTION	DELEGATE
1.1.3 to undertake Waste community education and behaviour change programs on behalf of the Constituent Councils.	GM
1.1.4 on behalf of the Constituent Councils or on its own behalf, to liaise with other councils, the State of South Australia and the Commonwealth of Australia and their respective instrumentalities for matters relating to waste management in the common interest of the Constituent Councils.	GM
1.1.5 on behalf of the Constituent Councils, provide a representative to any statutory board or statutory committee concerned with waste management that allows two or more of the Constituent Councils to nominate a representative.	NOT DELEGATED
1.1.6 on behalf of the Constituent Councils or on its own behalf, to make application for grants and other funding from the State of South Australia and the Commonwealth of Australia and their respective instrumentalities for the purposes of the Authority.	GM
1.1.7 to keep Constituent Councils abreast of any emerging opportunities/trends/issues in waste management.	GM
1.1.8 to undertake activities which result in a beneficial use of Waste on behalf of the Constituent Councils.	GM
1.1.9 to conduct all activities in a manner which complies with all regulatory requirements and minimises risks to the Constituent Councils.	GM
1.1.10 on behalf of the Constituent Councils or on its own behalf, to liaise with relevant State Government agencies such as Green Industries SA, Environment Protection Authority (or equivalent successor organisations), taking into account its approved Business Plan.	GM
1.1.11 on behalf of the Constituent Councils, to perform and/or monitor the effectiveness and application of funding arrangements agreed by the Constituent Councils for waste management.	GM
1.1.12 to provide a forum for discussion and consideration of topics relating to the Constituent Councils' responsibilities to manage waste particularly in the	GM

DELEGATED POWER/ FUNCTION	DELEGATE
area of the Constituent Councils and the implications of that management beyond the area of the Constituent Councils.	
2. Powers	
2.1 The powers pursuant to Clause 10 of the Charter for East Waste dated 28 June 2022 (East Waste Charter) for or in connection with the purpose for which East Waste is established, to:	GM
2.1.1 become a member of and/or co-operate with any organisation with complementary functions.	GM
2.1.2 receive gifts of money or property from any person.	GM
2.1.3 make payable by a new Constituent Council any joining fee.	NOT DELEGATED
2.1.4 carry out its Annual Plan and Budget.	GM*
2.1.5 carry out its Business Plan and Non-core Plans.	GM
2.1.6 make payable by Constituent Councils contributions to the Authority in proportion to their Core Shares.	GM
2.1.7 employ and dismiss a General Manager.	NOT DELEGATED
2.1.8 contract with any person.	GM*
2.1.9 acquire or dispose of any real or personal property in accordance with the Business Plan or otherwise with a Unanimous Decision of the Constituent Councils.	GM
2.1.10 operate an account or accounts with a bank or with the Local Government Finance Authority, or both.	GM*, MBS*, MR&FS*, MOS*, FBP**, FO**
2.1.11 borrow or raise money within the Borrowings Limit.	GM*
2.1.12 lend money in accordance with the Business Plan or pursuant to a Unanimous Decision of the Constituent Council.	NOT DELEGATED
2.1.13 insure against any risk.	GM
2.1.14 enter into a partnership or joint venture with any person in accordance with the Business Plan or	GM

DELEGATED POWER/ FUNCTION	DELEGATE
pursuant to a Unanimous Decision of the Constituent Councils.	
2.1.15 pay any cost or expense of the establishment, operation, administration or winding up of the Authority.	GM*
2.1.16 compromise, compound, abandon or settle a debt or claim owed to the Authority.	GM*
2.1.17 waive a legal or equitable or statutory right.	NOT DELEGATED
2.1.18 refer a dispute between the Authority and any third party (other than a Constituent Council) to arbitration.	GM
2.1.19 allocate receipts and expenditure between Core Activity and Non-core Activities and between each Non-core Activity.	GM
2.1.20 where the same services/ activities are not being provided equally to all Constituent Councils, to charge the differential costs of those services / activities directly to the benefiting Councils.	GM
2.21.1 charge Constituent Councils the full costs incurred in the delivery of the services to them, such costs being calculated on a user pays basis (including depreciation and other overheads for use of shared assets, and all other common expenses).	GM
2.1.22 charge non-Constituent Councils a price, based on an estimate of costs incurred in providing the service plus a margin for profit and risk.	GM
2.1.23 make any election for the purpose of any tax.	GM
2.1.24 delegate the exercise of any of its functions or other powers (including the receipt and payment of money) to any person.	NOT DELEGATED
2.1.25 those powers given to trustees by law, equity or statute and not necessarily inconsistent with this Charter or the functions of the Authority.	GM
2.1.26 pay to the Constituent Councils or accumulate as reserves for up to such period as the law allows any surplus funds.	GM*

DELEGATED POWER/ FUNCTION	DELEGATE
2.1.27 such other powers as the Act or this Charter may confer upon the Authority.	GM
2.1.28 all things incidental to the exercise of any other power of the Authority.	GM
3. CHAIR	
3.1 The function pursuant to Clause 27.2.3 of the East Waste Charter to represent the Authority in relations with the media and the public generally.	GM
4. STAFF OF EAST WASTE	
4.1 The power pursuant to Clause 32.1 of the East Waste Charter to employ staff subject to the Board making appropriate financial provision.	GM
5. MEETING PROCEDURES	
5.1 The power pursuant to Clause 35.12 of the East Waste Charter to set out the meeting procedures as adopted by the Board in a meeting procedure code of practice which will be available to the public for inspection (without charge) and by way of a copy (on payment of a fee fixed by the Board).	GM
6. MINUTES OF MEETINGS	
6.1 The power pursuant to Clause 35.16 of the East Waste Charter and Schedule 2, Clause 21 (11) of the Act to keep minutes of Board proceedings. All minutes must be prepared and distributed to both Directors and also to Constituent Councils within seven business days of the meeting to which they relate.	GM
7. BOARD POLICIES AND CODES	
7.1 The power pursuant to Clause 39 of the East Waste Charter to prepare and keep under review polices on:	GM
7.1.1 procedures for meetings of the Board.	
7.1.2 contracts and tenders, as would conform to Section 49 of the Act.	
7.1.3 public consultation, as would conform to Section 50 of the Act.	

DELEGATED POWER/ FUNCTION	DELEGATE
7.1.4 governance.	
7.1.5 occupational health and safety.	
7.1.6 protection of the environment.	
7.1.7 Code of Conduct for Board Directors.	
8. BUSINESS PLAN	
8.1 The power pursuant to Clause 43.1 of the East Waste Charter to prepare at least a ten-year Business Plan for the region, in a collaborative manner with Constituent Councils which cannot be in conflict with this Charter.	GM
8.2 The power pursuant to Clause 43.2 of the East Waste Charter to prepare a ten-year Long Term Financial Plan (which, must include principles detailing the actual distribution of overheads between the Constituent Councils and any other matter required by the Constituent Councils or determined by the Board to be included therein) and an Asset Management Plan.	GM
9. ANNUAL PLAN	
9.1 The power pursuant to Clause 52.3 of the East Waste Charter to prepare the draft Annual Plan and provide it to the Constituent Councils by a date determined by the Councils for the purpose of obtaining the consent of the Councils on or before 31 May in each financial year.	GM
10. BUDGET	
10.1 The power pursuant to Clause 53 of the East Waste Charter to prepare a proposed budget for each financial year in accordance with Clause 25, Schedule 2 to the <i>Local Government Act 1999</i> .	GM
11. EXPENDITURE OUTSIDE BUDGET	
11.1 The power pursuant to Clause 55 of the East Waste Charter and Schedule 2, Clause 25(4) the Authority may incur, for the purpose of genuine emergency or hardship, spending that is not authorised by its Budget without consulting with and seeking approval from the Constituent Councils.	GM

12. DEBT FUNDING	
12.1 The power pursuant to Clause 53 of the East Waste Charter to may borrow or raise money from the Local Government Finance Authority or a bank of such amount(s) as provided for in a Business Plan and Budget approved by the Constituent Councils.	GM
13. ACQUISITION OF ASSETS	
13.1 The power pursuant to Clause 63 of the East Waste Charter to acquire such assets (real or personal) as its Business Plan provides or otherwise pursuant to a Unanimous Decision of the Constituent Councils.	GM*
14. DISPOSAL OF ASSETS	
14.1 The power pursuant to Clause 64 of the East Waste Charter to dispose of (personal) assets as its Business Plan provides, or at the end of the asset's economic life.	GM*
15. INVESTMENTS	
15.1 The power pursuant to Clause 65 of the East Waste Charter, in accordance with the Business Plan and Budget to invest in the following items: 15.1.1 in waste management infrastructure and ancillary land. 15.1.2 in plant and equipment to store, transfer and/or treat waste. 15.1.3 in plant and equipment to transport waste from properties to an appropriate place of storage and/or disposal. 15.1.4 cash on interest-bearing deposit with any bank.	GM*
16. INSURANCE AND SUPERANNUATION	
16.1 The power pursuant to Clause 67.1 of the East Waste Charter to must register with the Local Government Association Mutual Liability Scheme and comply with the rules of that Scheme.	GM
16.2 The power pursuant to Clause 67.2 of the East Waste Charter to pay employer superannuation contributions in respect of each Employee into a superannuation fund nominated by the employee.	GM
16.3 The power pursuant to Clause 67.2 of the East Waste Charter to register with the Local Government Association	GM

Workers Compensation Scheme and comply with the rules of the Scheme.	
17. ACCOUNTING RECORDS	
17.1 In accordance with Clause 68 of the East Waste Charter the Authority must comply with Section 124 of the Act as if the Authority were a council.	
17.2 The function pursuant to Section 124(1) of the Act to:	GM
17.2.1 keep such accounting records as correctly and adequately record and explain the revenues, expenses, assets and liabilities of the Authority.	
17.2.2 keep the Authority's accounting records in such a manner as will enable: 17.2.2.1 the preparation and provision of statements that fairly represent financial and other information. 17.2.2.2 the financial statements of the Authority to be conveniently and properly audited.	
17.3 The power pursuant to Section 124(2) of the Act to determine the form or forms and the place or places (within the state) to keep the accounting records of the Authority.	GM
18. ACCOUNTING FOR SERVICES	
18.1 The power pursuant to Clause 69 of the East Waste Charter to keep accounting records in relation to services in such manner as will enable the calculation of Constituent Councils' contributions to, expenditure on and revenue from that service separately.	GM
19. ACCESS TO RECORDS	
19.1 The power pursuant to Clause 71 of the East Waste Charter to provide a Constituent Council and a Director each a right to inspect and take copies of the books and records of the Authority for any proper purpose.	GM
20. PROVISION OF INFORMATION	
20.1 The power pursuant to Clause 72 of the East Waste Charter to furnish each Constituent Council with information or records of the Authority.	GM

21.	ANNUAL REPORT	
21.1	The power pursuant to Clause 74 of the East Waste Charter to submit to the Constituent Councils on or before 30 September of each year in respect of the immediately preceding financial year, an annual report on the work and operations of East Waste detailing achievement of the aims and objectives of its Annual plan and incorporating any other information or report as required by the Constituent Councils.	GM
22.	DISPUTE RESOLUTION	
22.1	The procedure in Clause 75 must be applied to any dispute that arises between the Authority and a Constituent Council concerning the affairs of the Authority, or between Constituent Councils concerning the affairs of the Authority, including a dispute as to the meaning or effect of this Charter and whether the dispute concerns a claim in common law, equity or under statutes.	NOT DELEGATED
23.	ATTENDANCE OF GUESTS AT BOARD MEETINGS	
23.1	The authority to invite a person to attend a Board meeting as an observer or adviser.	GM

24.	POWERS AND FUNCTIONS WHICH MAY NOT BE DELEGATED	
21.1	As a matter of record, Schedule 2, Clause 36 of the Act vests a power of delegation in the Authority. The Authority may not delegate the following powers or functions:	
21.1.1	the power to impose charges.	
21.1.2	the power to enter into transactions in excess of \$50 000 unless authorised in an Annual Plan.	
21.1.3	the power to borrow money or obtain any other form of financial accommodation unless authorised in an Annual Plan.	
21.1.4	the power to approve expenditure of money on the works, services or operations of the Authority not set out in a Budget approved by the Authority or where required by this Charter approved by the Constituent Councils.	
21.1.5	the power to approve the reimbursement of expenses or payment of allowances to members of the Board of Management.	
21.1.6	the power to adopt a Budget.	
21.1.7	the power to adopt an Annual Plan.	

21.1.8	the power to adopt a Business Plan (or any component thereof).
21.1.9	the power to adopt or revise financial estimates and reports.
21.1.10	the power to make any application or recommendation to the Minister.

Financial Delegation to the General Manager

A financial delegation for procurement purposes prescribes the dollar amount up to which a staff member is authorised to commit and/or expend in accordance with the approved Annual Plan and Budget.

In accordance with Clause 11.2 of the East Waste Charter, transactions not authorised in the Annual Plan and Budget will not exceed \$50,000.

Any transaction not authorised in the Annual Plan and Budget is required to be tabled before the East Waste Board for consideration.

POWER	DELEGATE
<p>Subject to Clause 11.2 of the Eastern Waste Management Authority Charter, the power to expend the Authority's approved budgeted funds, in the exercise, performance or discharge of the Boards powers, functions or duties under the Local Government Act 1999 or other Acts to the amounts listed as follows:</p> <p>Authorisation Limits:</p> <p>Financial Delegation: \$250,000.</p> <p>EFT Transaction Authorisation Limit: \$3,000,000.</p> <p>Credit Card Authorisation Limit: \$5,000.</p>	<p>General Manager</p>

SCHEDULE OF CONDITIONS

CONDITIONS OR LIMITATIONS APPLICABLE TO DELEGATIONS CONTAINED IN THIS INSTRUMENT

Paragraph(s) in instrument to which conditions/limitations apply	Conditions / Limitations
2.1.4	Expenditure to be within limit of financial delegations.
2.1.8	Contract with any person in accordance with approved Annual Plan & Budget and within the limits of financial delegations.
2.1.9	In accordance with the Sale and Disposal of Assets Policy.
2.1.10	In accordance with financial delegations and sub-delegations. Positions marked * are Category A signatories; positions marked ** are Category B signatories.
2.1.11	Borrowing in accordance with approved Annual Plan & Budget and within the limits of financial delegations.
2.1.15	Limited to operational and administrative costs in accordance with approved Annual Plan & Budget and within the limits of financial delegations.
2.1.16	Expenditure to be within the limits of financial delegations.
2.1.22	Expenditure to be in accordance with approved Budget.
2.1.26	In accordance with approved Annual Plan and Budget and the Member Council Rebate & Distribution Policy.
3.1	Representation to be made with Chair's prior knowledge.
12.1	Expenditure to be within the limits of financial delegations.
13.1	In accordance with the Sale and Disposal of Assets Policy.
14.1	Expenditure to be within the limits of financial delegations.

**INSTRUMENT OF DELEGATION UNDER THE
WORK HEALTH AND SAFETY ACT 2012**

NOTES

1. Conditions or Limitations: conditions or limitations may apply to the delegations contained in this Instrument. Refer to the Schedule of Conditions at the back of this document.
2. Refer to the relevant East Waste Board resolution(s) to identify when these delegations were made, reviewed and or amended.

POWERS AND FUNCTIONS DELEGATED IN THIS INSTRUMENT

1. Determination of work groups	Delegate
1.1 The power pursuant to Section 51(1) of the <i>Work Health and Safety Act 2012</i> (the Act), to, if a request is made under Section 50 of the Act, facilitate the determination of one or more work groups of workers.	GM
2. Negotiations for agreement for work group	
2.1 The power pursuant to Section 52(1) of the Act, and in accordance with Sections 52(2), (3) and (6) of the Act, to determine a work group by negotiation and agreement with the workers who will form the work group or their representatives.	GM
2.2 The power pursuant to Section 52(4) of the Act to, in relation to an agreement concerning the determination of a work group or groups, at any time, negotiate a variation of the agreement in accordance with Section 52(6) of the Act.	GM
3. Failure of negotiations	
3.1 The power pursuant to Section 54(1) of the Act to, if there is a failure of negotiations (including negotiations concerning the variation of an agreement), ask the regulator to appoint an inspector for the purposes of Section 54 of the Act.	GM
4 Determination of work groups of multiple businesses	
4.1 The power pursuant to Section 55(2) of the Act to determine the particulars of the work groups by negotiation and agreement, in accordance with Section 56 of the Act,	GM

	between each of the persons conducting the businesses or undertakings and the workers.	
4.2	The power pursuant to Section 55(3) of the Act to, in relation to an agreement concerning the determination of a work group or groups, at any time, negotiate a variation of the agreement.	GM
5	Negotiation of agreement for work groups of multiple businesses	
5.1	The power pursuant to Section 56(3) of the Act to, if agreement cannot be reached on a matter relating to the determination of a work group (or a variation of an agreement) within a reasonable time after negotiations commence under Subdivision 3 of Division 3, Part 5 of the Act, ask the regulator to appoint an inspector to assist the negotiations in relation to that matter.	GM
6	Withdrawal from negotiations or agreement involving multiple businesses	
6.1	The power pursuant to Section 58(1) of the Act to, in relation to a negotiation for an agreement, or an agreement, concerning a work group under Subdivision 3 of Division 3, Part 5 of the Act, withdraw from the negotiation or agreement at any time by giving reasonable notice (in writing) to the other parties.	GM
6.2	The power pursuant to Section 58(2) of the Act to, if a party withdraws from an agreement concerning a work group under Subdivision 3 of Division 3, Part 5 of the Act, negotiate a variation to the agreement in accordance with Section 56 of the Act.	GM
7	Disqualification of health and safety representatives	
7.1	The power pursuant to Section 65(1) of the Act, to make an application to SAET to disqualify a health and safety representative on the ground that the representative has:	GM
7.1.1	exercised a power or performed a function as a health and safety representative for an improper purpose; or	
7.1.2	used or disclosed any information he or she acquired as a health and safety representative for a purpose other than in connection with the role of health and safety representative,	

<p>where the Authority is adversely affected by the exercise of a power or the performance of a function referred to in Section 65(1)(a) of the Act or the use or disclosure of information referred to in Section 65(1)(b) of the Act.</p>	
<p>8 General obligations of person conducting business or undertaking</p>	
<p>8.1 The power pursuant to Section 70(1) of the Act, to</p>	<p>GM</p>
<p>8.1.1 consult, so far as is reasonably practicable, on work health and safety matters with any health and safety representative for a work group of workers carrying out work for the Authority; and</p>	
<p>8.1.2 confer with a health and safety representative for a work group, whenever reasonably requested by the representative, for the purpose of ensuring the health and safety of the workers in the work group; and</p>	
<p>8.1.3 allow any health and safety representative for the work group to have access to information that the Authority has relating to:</p>	
<p>8.1.3.1 hazards (including associated risks) at the workplace affecting workers in the work group; and</p>	
<p>8.1.3.2 the health and safety of the workers in the work group; and</p>	
<p>8.1.4 with the consent of a worker that the health and safety representative represents, allow the health and safety representative to be present at an interview concerning work health and safety between the worker and:</p>	
<p>8.1.4.1 an inspector; or</p>	
<p>8.1.4.2 the Authority or the Authority's representative; and</p>	
<p>8.1.5 with the consent of one or more workers that the health and safety representative represents, allow the health and safety representative to be present at an interview concerning work health and safety between a group of workers, which includes the workers who gave the consent, and:</p>	
<p>8.1.5.1 an inspector; or</p>	

8.1.5.2 the Authority or the Authority's representative; and	
8.1.6 provide any resources, facilities and assistance to a health and safety representative for the work group that are reasonably necessary or prescribed by the regulations to enable the representative to exercise his or her powers or perform his or her functions under the Act.	
8.1.7 allow a person assisting a health and safety representative for the work group to have access to the workplace if that is necessary to enable the assistance to be provided; and	
8.1.8 permit a health and safety representative for the work group to accompany an inspector during an inspection of any part of the workplace where a worker in the work group works; and	
8.1.9 provide any other assistance to the health and safety representative for the work group that may be required by the regulations.	
9 Exceptions for obligations under Section 70(1)	
9.1 The power pursuant to Section 71(5) of the Act to refuse on reasonable grounds to grant access to the workplace to a person assisting a health and safety representative for a work group.	GM
10 Obligation to train health and safety representatives	
10.1 The power pursuant to Section 72(1) of the Act to, consult with a health and safety representative in relation to the health and safety representative attending a course of training in work health and safety that is subject to Section 72(6), chosen by the health and safety representative.	GM
10.2 The power pursuant to Section 72(3) of the Act to:	GM
(a) as soon as practicable within the period of 3 months after the request is made, allow the health and safety representative time off work to attend the course of training; and	
(b) pay the course fees and any other reasonable costs associated with the health and safety representative's attendance at the course of training.	

10.3	The power pursuant to Section 72(6) of the Act to, if agreement cannot be reached between the Authority or the Authority's delegate and the health and safety representative within the time required by Section 72(3) of the Act as to the matters set out in Sections 72(1)(c) and (3) of the Act, ask the regulator to appoint an inspector to decide the matter.	
11	Obligation to share costs if multiple businesses or undertakings	
11.1	The power pursuant to Section 73(1) of the Act to, if a health and safety representative, or deputy health and safety representative (if any), represents a work group of workers carrying out work for the Authority and one or more other person conducting businesses or undertakings, agree that:	GM
11.1.1	the costs of the representative exercising powers and performing functions under the Act; and	
11.1.2	the costs referred to in Section 72(3)(b) of the Act,	
	for which the Authority or any of the other persons conducting those businesses or undertakings are liable, are to be apportioned between each of those persons otherwise than equally.	
11.2	The power pursuant to Section 73(2) of the Act, to vary an agreement to apportion the costs in another way, at any time by negotiation and agreement between each of the persons conducting the businesses or undertakings.	
12	Health and safety committees	
12.1	The power pursuant to Section 75(2) of the Act to, establish a health and safety committee for the workplace or part of the workplace.	GM
13	Constitution of committee	
13.1	The power pursuant to Section 76(1) of the Act and subject to Sections 76(2) to (4) of the Act, to agree the constitution of a health and safety committee with the workers at the workplace.	GM
13.2	The power pursuant to Section 76(5) of the Act to, if agreement is not reached under Section 76 within a reasonable time, ask the regulator to appoint an inspector to decide the matter.	GM

14 Referral of issue to regulator for resolution by inspector	
14.1 The power pursuant to Section 82(2) of the Act to, ask the regulator to appoint an inspector to attend the workplace to assist in resolving the issue.	GM
15 Alternative work	
15.1 The power pursuant to Section 87 of the Act to, if a worker ceases work under Division 6, Part 5 of the Act, direct the worker to carry out suitable alternative work at the same or another workplace if that work is safe and appropriate for the worker to carry out until the worker can resume normal duties.	GM
16 Request to regulator to appoint inspector to assist	
16.1 The power pursuant to Section 89 of the Act to ask the regulator to appoint an inspector to attend the workplace to assist in resolving the issue arising in relation to the cessation of work.	GM
17 Request for review of provisional improvement notice	
17.1 The power pursuant to Section 100(1) of the Act, to, within 7 days after a provisional improvement notice is issued to the Authority or a worker who carries out work at the Authority, ask the regulator to appoint an inspector to review the notice.	GM
18 Application for assistance of inspector to resolve dispute	
18.1 The power, pursuant to Section 141 of the Act, to, if a dispute arises about the exercise or purported exercise by a WHS entry permit holder of a right of entry under the Act, ask the regulator to appoint an inspector to attend the workplace to assist in resolving the dispute.	GM
19 Authorising authority may deal with a dispute about a right of entry under this Act	
19.1 The power pursuant to Section 142(4) of the Act to apply to the authorising authority to deal with a dispute where the dispute relates to the Authority.	GM
20 Return of seized things	
20.1 The power pursuant to Section 180(1) of the Act to, if a seized thing has not been forfeited, and the Authority is the person entitled to the thing, apply to the regulator for the	GM

return of the thing after the end of 6 months after it was seized.	
21 Access to seized things	
21.1 The power pursuant to Section 181(1) of the Act to, until a seized thing is forfeited or returned, inspect it and, if it is a document, to make copies of it at all reasonable times.	GM
22 Application for internal review	
22.1 The power pursuant to Section 224(1) of the Act, to, where the Authority is an eligible person in relation to a reviewable decision, other than a decision made by the regulator or a delegate of the regulator, apply to the regulator for review (an internal review) in accordance with Section 224(2) of the Act, of the decision within:	GM
22.1.1 the prescribed time after the day on which the decision first came to the Authority's notice; or	
22.1.2 such longer period as the regulator allows.	
23 Application for external review	
23.1 The power pursuant to Section 229(1) of the Act, to, where the Authority is an eligible person, apply to SAET under Part 3 Division 1 of the South Australian Employment Tribunal Act 2014, in accordance with Section 229(2) of the Act, for a review of:	GM
23.1.1 a reviewable decision made by the regulator; or	
23.1.2 a decision made, or taken to have been made, on an internal review.	

SCHEDULE OF CONDITIONS

**CONDITIONS OR LIMITATIONS
APPLICABLE TO DELEGATIONS
CONTAINED IN THIS INSTRUMENT**

Paragraph(s) in instrument to which conditions/limitations apply	Conditions / Limitations
Nil	Nil

9.10 Internal Audit Recommendation Progress Tracking

Report Author Acting Manager Business Services

Attachments A: UHY Haines Norton Internal Audit Progress Tracking Schedule

Purpose and Context

To provide the Audit & Risk Management Committee (the 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.

Recommendation

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 9.10, Audit & Risk Management Committee Meeting, 10 June 2026).

Background

East Waste's first internal audit cycle commenced 1 July 2025. In line with the approved Work Plan, the payroll audit was the first scheduled audit, undertaken in September 2025, with the results initially presented to the Committee and the East Waste Board (the Board) in November 2025. The Board requested further clarity on the audit report, with the item requested to be re-presented to the Committee in February 2026. The item was subsequently adjourned at the February Committee meeting, to be reconsidered at the April 2026 meeting, noting the Committee required further clarification from UHY Haines Norton to interpret the risk ratings associated with the audit findings within the report.

The second audit, being Business Continuity, was then undertaken in March 2026 with the draft audit report presented at the April Committee meeting, directly following the adjourned Payroll Audit item. UHY Haines Norton attended the meeting to seek feedback on the desired structure of the reports, with the Committee resolving for UHY Haines Norton to make adjustments and bring both audit reports back to the Committee for final review. It was also recommended that Administration update the 'Management Response' sections within the Business Continuity recommendations, to be more explicit on actions to be taken inclusive of timeframes, for ease of progress tracking.

UHY Haines Norton are working directly with the Chair of the Committee to refine the structure of the report, and intend to present the final reports to the Committee at the September 2026 meeting. Noting the recommendations made to Administration are not expected to change, Administration will still progress all recommendations in the interim.

Asset Management is the upcoming audit, initially scheduled to be undertaken in May, with results presented to the June Audit & Risk Management and Board Meeting cycles. Due to East Waste's competing priorities throughout May and June, including the onboarding of two leadership staff, the audit has been scheduled for early July.

The two revised audit reports for the Payroll and Business Continuity audits, together with the results of the Asset Management audit, will be presented to the Committee at the September 2026 meeting cycles, in the agreed format. Administration will also review the audits schedule for year two of the plan at this time, for Committee review and feedback.

Discussion

As an extension of the internal audits facilitated by UHY Haines Norton, a register detailing all internal audit recommendations and East Waste's progress against each, is maintained as a mechanism for ensuring the effectiveness of the Internal Audit program.

The Internal Audit Progress Tracking Schedule is presented at **Attachment A** detailing the recommendations from the payroll audit, including the corresponding associated risk rating, and Management comments inclusive of up-to-date progress against each. One outstanding action remains, relating to the back payment of superannuation to independent Committee Members. This is expected to progress in July 2026, with an update to come at the September Committee Meeting.

Following the Committee's review of the final Business Continuity Audit Report, inclusive of the amended Management Response, the schedule will be updated to reflect the additional recommendations and commitments by Administration.

This will be a standard item on the Agenda, to ensure the Committee remains informed and provide assurance that recommendations are implemented effectively.

ITEM 9.10 - ATTACHMENT A

Summary of Findings and Recommendations - Progress Tracking

Ref. #	PAYROLL AUDIT	Recommendations	Audit Risk Rating	Management Response	Expected Completion Date	Status	Revised Completion Date	Comments
2	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.	12/11/2025	Completed		Further controls were implemented immediately in the payroll cycle following the payroll audit, relating to additional checks to be undertaken by the Finance offer with lead operational staff, to minimise errors where manual input is required.
7	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.	28/02/2026	Completed		Administration has implemented an Annual Workforce Planning exercise, with the first undertaken in January 2026. Led by the General Manager and Manager HR & Financial Services, and involving key Executive staff, the review was minuted internally and included a review of the organisational chart, review of position duties and alignment to award and role classification, and equity across similar roles in the organisation. A key outcome of the review is to explore preferences within the driver workforce through an internal survey to determine preference of route, overtime provisions or a desire for variety in route scheduling.
10	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.	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.	31/12/2025	Completed		Administration have undertaken an internal assessment of the nature of the working relationship with the EA Officer, referencing the ATO Guidelines, and found a genuine contractor relationship exists. However, additional wording was included in the contract through an Addendum, to further confirm the contractual relationship and reduce risk to East Waste. Specifically: - The requirement of the contractor to hold current and sufficient Public integrity and Professional Indemnity insurances - The ability to sub-contract works to appropriately skilled workers - The level of control East Waste has over the nature of the work being undertaken. The contract remains in place until August 2026, at which time further review will occur.
		R10.1 Establish a process for paying ARC independent members superannuation, to be activated once SALGFMG confirm details.		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.				31/12/2025

9.11 Information Report

Report Author:	Executive Administration Assistant
Responsible Officer:	Acting Manager Business Services
Attachments	A: General Manager Credit Card – April & May 2026 B: Audit Committee Resolution Register C: Annual Reporting Calendar D: Contracts Register

Purpose and Context

The Information Report presents updates on standing items and other items that are relevant to the Audit & Risk Management Committee’s Terms of Reference. The matters have been listed in one report as an efficiency as Administration recommend that the Audit & Risk Management Committee receives and notes the information contained within the report. This does not limit the ability of the Committee to remove a specific item from this report and resolve that a particular action be taken.

Recommendation

That the Audit & Risk Management Committee receives and notes the Information Report as presented on the 10 June 2026.

Strategic Link

Objective 5. Provide Leadership

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

Background

The Information Report is a Standing Item that presents information that the Administration recommend that the Audit & Risk Management Committee receive and note.

Discussion

The following items are presented for the information of the Audit & Risk Management Committee:

1. **Credit Card Expenditure**

The presentation of the General Manager’s credit card expenditure is a standing item in accordance with both the recommendations from the review of Internal Controls and the East Waste Credit Policy.

The Committee will note the details of the General Manager’s expenditure for is included at **Attachment A** and is limited to card fees and parking for attendance at meetings.

Extract from Review of Internal Controls:

The Authority considers the appropriateness of current review practices for the General Manager's credit card transactions.

Credit Card Policy extraction:

2.7.4 The East Waste Audit & Risk Management Committee will review the General Manager's credit card reconciliation, at least quarterly, via the Information Report within the Meeting Agenda.

2. Resolutions Register

The presentation of the Outstanding Resolutions Register to the Audit & Risk Management Committee (Committee) is considered a good governance practice. At the meeting of 22 April 2026, the Committee:

- Referred the Internal Audit Report for Payroll and Business Continuity back to UHY Haynes Norton to be amended and represented to the Committee. Both of these matters remaining outstanding.
- Requested that Administration 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. Additionally, Administration were requested to 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.
- The Financial Statements FY2026 – Budget Review Three were amended inline with the Committee's feedback prior to presentation to the East Waste Board as was the Review of the Long-Term Financial Plan FY2027-2036.

There are two (2) outstanding items on the Committee's Resolutions Register.

3. Annual Reporting Calendar

This report provides the Audit & Risk Management Committee with an update of the progress of East Waste's key reporting requirements via the Annual Reporting Calendar.

At the May 2023 Board Meeting, the East Waste Board resolved:

9.3 Annual Reporting Calendar

Moved Cr Allanson that the Board endorses the East Waste Annual Reporting Calendar, as presented in Attachment A, as a base document for tracking the key legislative and governance reporting requirements.

Seconded Mayor Holmes-Ross

Carried

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

This is a standing item on the Agenda.

4. A copy of the current East Waste Contract Register as at 5 June 2026 has been included in this report (*refer Attachment D*).

ITEM 9.11 - ATTACHMENT A

GENERAL MANAGER CREDIT CARD RECONCILIATION LEONARD LEYLAND APRIL 2026					
Value Date	Transaction Description	Description	Coding	Amount	Receipt
24/04/2026	CITY OF ADL UPARK ADELAIDE AU	Parking Audit & Risk	6-1924	\$ 15.00	
		TOTAL		\$ 15.00	

Tax Invoice

City of Adelaide
ADE_UP01-AC
C/P 218 Flinders Street

Receipt 8431

PARKING FOR

S534DJS

PARKING PAID UNTIL

18:39

2026-04-22

15:39 2026-04-22

Fee Paid: \$15.00

Card 456494.....9116

Auth 051213

(Inc GST)

Receipt Code 3623

ABN: 20-903-762-572

You can only park up to the
time limit shown on the signs.
After this period, you must move
your vehicle from this area.

DOWNLOAD
RECEIPT

SETUP E-MAIL

parkeasy/dr.com

Tax Invoice

Adelaide Botanic Garden - SA | ABN: 36 702 093 234
Receipt Code: WJMDR1W8

Transaction Details

Start: 01/05/2026 8:00 AM
End: 01/05/2026 6:00 PM
Duration: 00:10:00 (dd:hh:mm)
Meter ID: MACH14A
Location: Hackney Road
Licence Plate No.: S534DJS
Bay Number: 0

Payment Details

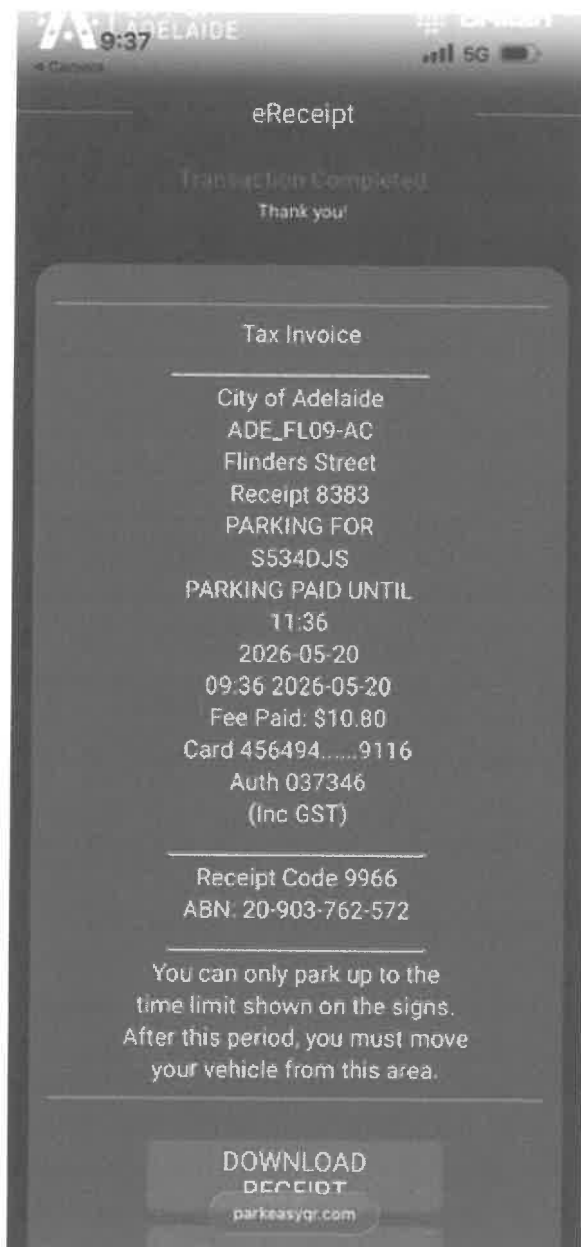
Type: Paid
Amount Paid: \$10 incl. GST
Payment Method: Credit Card Contactless
Card No: *****9116

Transaction Date: 01-May-26 7:59 AM

This receipt/ tax invoice has been generated on: 01 May 26 08:00



powered by Duncan Solutions



Sent from my iPhone

2.

From: [Leonard Leyland](#)
To: [Lorraine Wood](#)
Subject: Fw: Parking lg breakfast
Date: Wednesday, 20 May 2026 9:42:44 AM
Attachments: [IMG_8426.PNG](#)

Hi Lorraine,

Receipt for today's parking.

Thank you,

Leo

Get [Outlook for iOS](#)

From: Leonard Leyland <leonard.leyland@me.com>
Sent: Wednesday, May 20, 2026 9:37:47 AM
To: Leonard Leyland <Leonard@eastwaste.com>
Subject: Parking lg breakfast

External sender <leonard.leyland@me.com>

Make sure you trust this sender before taking any actions.

ITEM 9.11- ATTACHMENT B

Audit and Risk Management Committee Resolutions Register as at 10 June 2026				
22/04/2026	6.1	Internal Audit Result – Payroll (Secondary Review)	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	ONGOING: Internal Auditors UHY Haines Norton are working directly with the Chair of the Audit & Risk Management Committee to refine the report format, with re-presentation scheduled for the September Committee Meeting cycle.
22/04/2026	9.1	Internal Audit Result: Business Continuity	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	ONGOING: Internal Auditors UHY Haines Norton are working directly with the Chair of the Audit & Risk Management Committee to refine the report format, with re-presentation scheduled for the September Committee Meeting cycle.
22/04/2026	9.4	General Managers Update	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.	COMPLETE: Working Capital paper presented within 10 June 2026 Audit & Risk Management Committee Agenda for consideration. Subject to Committee feedback the paper will be presented to the East Waste Board.
			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.	COMPLETE: Insurance confirmed adequate, further detail provided in General Manager's update within 10 June 2026 Audit & Risk Management Committee Agenda.
22/04/2026	9.5	Financial Statements – FY2026 Budget Review Three	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.	COMPLETE: The 2025/26 Budget Review Three was presented and adopted by the East Waste Board at the meeting held 30 April 2026, inclusive of additional explanatory notes as requested by the Committee.
22/04/2026	9.6	Review of Long-Term Financial Plan FY2027-2036	That the Audit & Risk Management Committee recommends the draft principles and assumptions presented within the draft Long-Term Financial Plan (<i>Attachment A, Item 9.6, Audit & Risk Management Committee Meeting 22 April 2026</i>), to the East Waste Board for adoption subject to the amendments and inclusions requested by the Committee being effected.	COMPLETE: The review of East Waste's Long-Term Financial Plan (LTFP) was presented and adopted by the East Waste Board at the meeting held 30 April 2026, inclusive of the amendments requested by the Committee. Administration will review the LTFP again ahead of the November meeting cycles, following the scheduled review of the Fleet Asset Management Plan.

ITEM 9.11- ATTACHMENT C

East Waste Annual Reporting Calendar Board and Audit & Risk Management Committee 2026

	Feb	Apr/May	Jun	Sep	Nov	
Audit & Risk Management Committee Meeting	Feb 18	Apr 22	Jun 10	Sep 16	Nov 11	✓ Item previously presented/endorsed
Board Meeting	Feb 26	Apr 30	Jun 25	Sep 24	Nov 26	<ul style="list-style-type: none"> ✓ Item included in current meeting Agenda • Item deferred to a future meeting ■ Item not presented this calendar year

Meeting	Financial	Feb	Apr/May	Jun	Sep	Nov	Notes
B	A&R	Budget Review 2	✓				
B		Set fees - Independent members, viewing Interest Register	✓				
B	A&R	Draft Annual Plan & Budget Assumptions	✓				
	A&R	Review of Proposed External Audit Work Plan		✓			Included within presentation of Interim External Audit Report (brought forward)
	A&R	Review of Proposed Internal Audit Work Plan		✓			First annual review.
B	A&R	Budget Review 3		✓			
B	A&R	Interim External Audit Report			✓		Brought forward to align timing to Galpins and East Waste availability.
B	A&R	Annual Plan and Budget Endorsement			✓		
B	A&R	Draft Audited Financial Statements & Meeting with Auditor					
B	A&R	Regulation 10 Financial Report					
B	A&R	Review of Asset Management Plan					
B	A&R	Draft Annual Report for Endorsement					
B	A&R	Budget Review 1					
B	A&R	Long Term Financial Plan Review					
B	A&R	Treasury Management Performance Report					
B	A&R	Customer Service Metrix Report					
Governance							
B		Board & Committee Appointments	✓				Board Director appointed to Audit & Risk Management Committee via Circular Resolution.
B		General Manager Performance Review	✓				General Manager probationary outcome undertaken February Board meeting cycles.
B		Annual Education Summary Report			✓		to Board only.
B		Lodgment of RPD, Primary, and Ordinary Returns					
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					
B		Review of Confidential Orders			✓		to Board only.
Risk							
B	A&R	Strategic Risk Register Review	✓				

EAST WASTE CONTRACT REGISTER AT 5 JUNE 2026

CONTRACT NAME	CONTRACT DESCRIPTION	CONTRACT EXPIRY	STATUS
Tyres	Supply and fitment of tyres to East Waste fleet of collection vehicles, including maintenance	Expired	<i>LG Tyre Panel concluded - To be utilised by East Waste</i>
Supply of compostable bags	Supply of compostable bin liners and dog waste bags to member councils	1-Jul-26	<i>Tender closed - evaluation underway</i>
Receipt and Processing of Recyclable Material	Receipt and processing of member councils yellow bin material	Oct-26	<i>Tender closed - evaluation underway</i>
Waste Education Services	Delivery of Why Waste It program to schools	Jan-27	
External Audit Services	Provide external audit services in accordance with legislative requirements	Mar-27	
Internal Audit Service	Provision of internal audit services	Jul-27	
Supply of Collection Vehicles	Supply of collection vehicles over three years – Agreement for supply of cab chassis and compactors (Superior) – Contract maintenance	Jan-28	
Landfill Contract	Receipt and processing of three Consituent Council's red/blue bin material	Jan-28	
IT Support and Maintenance Agreement	IT managed services support and licencing	Feb-28	
Supply of mobile garbage bins	Supply of mobile garbage bins and related components including delivery and repairs	Jul-29	
Bulk Fuel Supply	Supply of bulk fuel and associated equipment including tank and bowsers	Jul-30	
Receipt and Processing of Organics Material	Receipt and processing of member councils green bin material	Dec-30	